

# *Treaty Series*

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*Treaties and international agreements  
registered  
or filed and recorded  
with the Secretariat of the United Nations*

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# *Recueil des Traités*

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*Traités et accords internationaux  
enregistrés  
ou classés et inscrits au répertoire  
au Secrétariat de l'Organisation des Nations Unies*

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## *Treaty Series*

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VOLUME 1618

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## *Recueil des Traités*

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United Nations • Nations Unies  
New York, 1995

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VOLUME 1618

1991

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***Traités et accords internationaux  
enregistrés ou classés et inscrits au répertoire  
au Secrétariat de l'Organisation des Nations Unies***

**VOLUME 1618**

**1991**

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## NOTE BY THE SECRETARIAT

Under Article 102 of the Charter of the United Nations every treaty and every international agreement entered into by any Member of the United Nations after the coming into force of the Charter shall, as soon as possible, be registered with the Secretariat and published by it. Furthermore, no party to a treaty or international agreement subject to registration which has not been registered may invoke that treaty or agreement before any organ of the United Nations. The General Assembly, by resolution 97 (I), established regulations to give effect to Article 102 of the Charter (see text of the regulations, vol. 859, p. VIII).

The terms "treaty" and "international agreement" have not been defined either in the Charter or in the regulations, and the Secretariat follows the principle that it acts in accordance with the position of the Member State submitting an instrument for registration that so far as that party is concerned the instrument is a treaty or an international agreement within the meaning of Article 102. Registration of an instrument submitted by a Member State, therefore, does not imply a judgement by the Secretariat on the nature of the instrument, the status of a party or any similar question. It is the understanding of the Secretariat that its action does not confer on the instrument the status of a treaty or an international agreement if it does not already have that status and does not confer on a party a status which it would not otherwise have.

\*  
\* \*

Unless otherwise indicated, the translations of the original texts of treaties, etc., published in this *Series* have been made by the Secretariat of the United Nations.

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## NOTE DU SECRÉTARIAT

Aux termes de l'Article 102 de la Charte des Nations Unies, tout traité ou accord international conclu par un Membre des Nations Unies après l'entrée en vigueur de la Charte sera, le plus tôt possible, enregistré au Secrétariat et publié par lui. De plus, aucune partie à un traité ou accord international qui aurait dû être enregistré mais ne l'a pas été ne pourra invoquer ledit traité ou accord devant un organe des Nations Unies. Par sa résolution 97 (I), l'Assemblée générale a adopté un règlement destiné à mettre en application l'Article 102 de la Charte (voir texte du règlement, vol. 859, p. IX).

Le terme « traité » et l'expression « accord international » n'ont été définis ni dans la Charte ni dans le règlement, et le Secrétariat a pris comme principe de s'en tenir à la position adoptée à cet égard par l'Etat Membre qui a présenté l'instrument à l'enregistrement, à savoir que pour autant qu'il s'agit de cet Etat comme partie contractante l'instrument constitue un traité ou un accord international au sens de l'Article 102. Il s'ensuit que l'enregistrement d'un instrument présenté par un Etat Membre n'implique, de la part du Secrétariat, aucun jugement sur la nature de l'instrument, le statut d'une partie ou toute autre question similaire. Le Secrétariat considère donc que les actes qu'il pourrait être amené à accomplir ne confèrent pas à un instrument la qualité de « traité » ou d'« accord international » si cet instrument n'a pas déjà cette qualité, et qu'ils ne confèrent pas à une partie un statut que, par ailleurs, elle ne posséderait pas.

\*  
\* \*

Sauf indication contraire, les traductions des textes originaux des traités, etc., publiés dans ce *Recueil* ont été établies par le Secrétariat de l'Organisation des Nations Unies.

**ANNEX A**

*Ratifications, accessions, subsequent agreements, etc.,  
concerning treaties and international agreements  
registered  
with the Secretariat of the United Nations*

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**ANNEXE A**

*Ratifications, adhésions, accords ultérieurs, etc.,  
concernant des traités et accords internationaux  
enregistrés  
au Secrétariat de l'Organisation des Nations Unies*

## ANNEX A

No. 814. GENERAL AGREEMENT ON TARIFFS AND TRADE AND AGREEMENTS CONCLUDED UNDER THE AUSPICES OF THE CONTRACTING PARTIES THERETO<sup>1</sup>

CVI. SECOND GENEVA (1987) PROTOCOL<sup>2</sup> TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE,<sup>3</sup> CONCLUDED AT GENEVA ON 5 OCTOBER 1987

*Authentic texts of the Protocol: English, French and Spanish.*

*Authentic texts of the schedules: English and French.*

*Registered by the Director-General to the Contracting Parties to the General Agreement on Tariffs and Trade, acting on behalf of the Parties, on 16 May 1991.*

Contracting Parties to the General Agreement on Tariffs and Trade<sup>3</sup> and the European Economic Community (hereinafter referred to as "participants"),

Having carried out negotiations with a view to introducing the Harmonized Commodity Description and Coding System<sup>4</sup> (hereinafter referred to as "the Harmonized System"), pursuant to Article XXVIII of the General Agreement on Tariffs and Trade (hereinafter referred to as "the General Agreement") and the special procedures relating to the transposition of the current GATT concessions into the Harmonized System, adopted by the GATT Council on 12 July 1983,

Have, through their representatives, agreed as follows:

1. The schedule of tariff concessions annexed to this Protocol relating to a participant shall become a Schedule to the General Agreement on 1 January 1988 and shall replace on that date the schedules of the participant which were annexed to the General Agreement before that date.

<sup>1</sup> United Nations, *Treaty Series*, vol. 55, p. 187; for subsequent actions, see references in Cumulative Indexes Nos. 1 to 17, as well as annex A in volumes 1078, 1080, 1129, 1176, 1186, 1187, 1188, 1189, 1190, 1191, 1192, 1193, 1194, 1235, 1263, 1281, 1283, 1321, 1323, 1324, 1329, 1332, 1338, 1441, 1444, 1459, 1482, 1491, 1511, 1599, 1602/1603, 1604, 1607, 1608, 1609, 1610/1611, 1612, 1613, 1614/1615 and 1616/1617.

<sup>2</sup> Came into force on 1 January 1988 in respect of the following States which had accepted it by that date, in accordance with paragraph 3(c):

<i>Participant</i>	<i>Date of acceptance by definitive signature (s), or by deposit of an instrument of ratification or of acceptance (A)</i>
Hong Kong (Schedule LXXXII) . . . . .	18 November 1987 <i>s</i>
Switzerland (Schedule LIX) . . . . .	18 November 1987 <i>s</i>
Australia (Schedule I) . . . . .	17 December 1987 <i>s</i>
Zimbabwe (Schedule LIV) . . . . .	17 December 1987 <i>s</i>
Republic of Korea (Schedule LX) . . . . .	22 December 1987 <i>s</i>
Canada (Schedule V) . . . . .	23 December 1987 <i>A</i>
Austria (Schedule XXXII) . . . . .	30 December 1987

<sup>3</sup> United Nations, *Treaty Series*, vol. 55, p. 187, for subsequent actions, see references in Cumulative Indexes Nos. 1, 2, 10, 12 to 14, 16 and 17, as well as annex A in volumes 1080, 1263, 1324, 1338, 1444, 1459, 1482, 1491 and 1602/1603.

<sup>4</sup> See "International Convention on the Harmonized Community Description and Coding System" in United Nations, *Treaty Series*, vol. 1503, p. 3.



## ANNEXE A

N° 814. ACCORD GÉNÉRAL SUR LES TARIFS DOUANIERS ET LE COMMERCE  
ET ACCORDS CONCLUS SOUS LES AUSPICES DES PARTIES CONTRAC-  
TANTES À CE DERNIER<sup>1</sup>

CVI. DEUXIÈME PROTOCOLE DE GENÈVE (1987)<sup>2</sup> ANNEXÉ À L'ACCORD GÉNÉRAL SUR LES  
TARIFS DOUANIERS ET LE COMMERCE<sup>3</sup>. CONCLU À GENÈVE LE 5 OCTOBRE 1987

*Textes authentiques du Protocole : anglais, français et espagnol.*

*Textes authentiques des annexes : anglais et français.*

*Enregistré par le Directeur général des Parties contractantes à l'Accord général sur les  
tarifs douaniers et le commerce, agissant au nom des Parties, le 16 mai 1991.*

Les Parties contractantes à l'Accord général sur les tarifs douaniers et le commerce<sup>3</sup> et  
la Communauté économique européenne (dénommées ci-après « les participants »),

Ayant procédé à des négociations en vue de la mise en place du Système harmonisé de  
désignation et de codification des marchandises<sup>4</sup> (dénommé ci-après « Système harmo-  
nisé ») conformément à l'article XXVIII de l'Accord général sur les tarifs douaniers et le  
commerce (dénommé ci-après « l'Accord général ») et aux procédures spéciales relatives à  
la transposition dans le Système harmonisé des concessions accordées dans le cadre du  
GATT, adoptées par le Conseil du GATT le 12 juillet 1983,

Sont convenues, par l'intermédiaire de leurs représentants, des dispositions sui-  
vantes :

1. La liste de concessions tarifaires d'un participant annexée au présent Protocole  
deviendra la Liste de ce participant annexée à l'Accord général le 1<sup>er</sup> janvier 1988 et  
remplacera à compter de cette date les listes de ce participant annexées à l'Accord général  
avant cette date.

<sup>1</sup> Nations Unies, *Recueil des Traités*, vol. 55, p. 187; pour les faits ultérieurs, voir les références données dans les  
Index cumulatifs n° 1 à 17, ainsi que l'annexe A des volumes 1078, 1080, 1129, 1176, 1186, 1187, 1188, 1189, 1190,  
1191, 1192, 1193, 1194, 1235, 1263, 1281, 1283, 1321, 1323, 1324, 1329, 1332, 1338, 1441, 1444, 1459, 1482, 1491, 1511,  
1599, 1602/1603, 1604, 1607, 1608, 1609, 1610/1611, 1612, 1613, 1614/1615 et 1616/1617.

<sup>2</sup> Entré en vigueur le 1<sup>er</sup> janvier 1988 à l'égard des Etats suivants qui l'avaient accepté à cette date, conformément  
à l'alinéa c' du paragraphe 3 :

Participant	Date de l'acceptation par signature définitive (s), ou par le dépôt d'un instrument de ratification ou d'acceptation (A)	
	Hong Kong (Annexe LXXXII) . . . . .	18 novembre
Suisse (Annexe LIX) . . . . .	18 novembre	1987 s
Australie (Annexe I) . . . . .	17 décembre	1987 s
Zimbabwe (Annexe LIV) . . . . .	17 décembre	1987 s
République de Corée (Annexe LX) . . . . .	22 décembre	1987 s
Canada (Annexe V) . . . . .	23 décembre	1987 A
Autriche (Annexe XXXII) . . . . .	30 décembre	1987

<sup>3</sup> Nations Unies, *Recueil des Traités*, vol. 55, p. 187; pour les faits ultérieurs, voir les références données dans les  
Index cumulatifs n° 1, 2, 10, 12 à 14, 16 et 17, ainsi que l'annexe A des volumes 1080, 1263, 1324, 1338, 1444, 1459,  
1482, 1491 et 1602

<sup>4</sup> Voir « Convention internationale sur le système harmonisé de désignation et de codification des marchan-  
dises » dans le *Recueil des Traités* des Nations Unies, vol. 1503, p. 3.

2. (a) For the purpose of the reference in paragraph 1(b) and (c) of Article II of the General Agreement to the date of that Agreement, the applicable date in respect of each product which is the subject of a concession provided for in a schedule of tariff concessions annexed to this Protocol shall be the date of annexation of the schedule to the Protocol, but without prejudice to any obligations in effect on that date.

(b) For the purpose of the reference in paragraph 6(a) of Article II of the General Agreement to the date of that Agreement, the applicable date in respect of a schedule of tariff concessions annexed to this Protocol shall be the date of annexation of the schedule to the Protocol.

3. (a) Participants may annex their schedules of tariff concessions to this Protocol until 20 November 1987.

(b) This Protocol shall be open for acceptance by participants, by signature or otherwise, until 31 December 1987.

(c) This Protocol shall enter into force on 1 January 1988.

4. This Protocol shall be deposited with the Director-General to the Contracting Parties who shall promptly furnish a certified copy thereof and a notification of each acceptance thereof pursuant to paragraph 3 to each Contracting Party to the General Agreement and to the European Economic Community.

5. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

DONE at Geneva this fifth day of October, one thousand nine hundred and eighty-seven, in a single copy, in the English, French and Spanish languages, each text being authentic. The schedules annexed hereto are authentic in the English, French or Spanish language as specified in each schedule.

2. *a)* Dans le cas de la référence à la date de l'Accord général que contiennent les alinéas *b* et *c* du paragraphe I de l'article II dudit Accord, la date applicable en ce qui concerne chaque produit faisant l'objet d'une concession reprise dans une liste de concessions tarifaires annexée au présent Protocole sera la date à laquelle la liste a été annexée au Protocole, réserve faite des obligations en vigueur à cette date.

*b)* Dans le cas de la référence à la date de l'Accord général que contient l'alinéa *a* du paragraphe 6 de l'article II dudit Accord, la date applicable en ce qui concerne une liste de concessions tarifaires annexée au présent Protocole sera la date à laquelle la liste a été annexée audit Protocole.

3. *a)* Les participants pourront annexer leurs listes de concessions tarifaires au présent Protocole jusqu'au 20 novembre 1987.

*b)* Le présent Protocole sera ouvert à l'acceptation des participants, par signature ou d'autre manière, jusqu'au 31 décembre 1987.

*c)* Le présent Protocole entrera en vigueur le 1<sup>er</sup> janvier 1988.

4. Le présent Protocole sera déposé auprès du Directeur général des Parties contractantes qui remettra sans tarder à chaque Partie contractante à l'Accord général et à la Communauté économique européenne une copie certifiée conforme du présent Protocole et une notification de chaque acceptation dudit Protocole conformément au paragraphe 3 ci-dessus.

5. Le présent Protocole sera enregistré conformément aux dispositions de l'Article 102 de la Charte des Nations Unies.

FAIT à Genève, le cinq octobre mil neuf cent quatre-vingt-sept, en un seul exemplaire, en langues française, anglaise et espagnole, les trois textes faisant également foi. Pour les listes ci-annexées, le texte — français, anglais ou espagnol — qui fait foi est celui qui est indiqué dans la liste considérée.

## [SPANISH TEXT — TEXTE ESPAGNOL]

Las Partes Contratantes del Acuerdo General sobre Aranceles Aduaneros y Comercio y la Comunidad Económica Europea (denominadas en adelante los "participantes"),

Habiendo celebrado negociaciones con la finalidad de poner en práctica el Sistema Armonizado de Designación y Codificación de Mercancías (denominado en adelante "el Sistema Armonizado"), de conformidad con el artículo XXVIII del Acuerdo General sobre Aranceles Aduaneros y Comercio (denominado en adelante el "Acuerdo General") y con el procedimiento especial relativo a la transposición de las actuales concesiones del GATT al Sistema Armonizado, adoptado por el Consejo del GATT el 12 de julio de 1983,

Han convenido, por intermedio de sus representantes, en lo siguiente:

1. La lista de concesiones arancelarias anexa al presente Protocolo relativa a un participante pasará a ser una Lista anexa al Acuerdo General el 1° de enero de 1988 y reemplazará en dicha fecha las listas del participante que iban anexas al Acuerdo General antes de dicha fecha.

2. *a)* A los efectos de la referencia que se hace en los apartados *b)* y *c)* del párrafo 1 del artículo II del Acuerdo General a la fecha del Acuerdo, la fecha aplicable con respecto a cada producto que es objeto de una concesión establecida en una lista de concesiones arancelarias anexa al presente Protocolo será la fecha en que la lista se haya unido al Protocolo, pero sin perjuicio de las obligaciones que estén en vigor en esa fecha.

*b)* A los efectos de la referencia que se hace en el apartado *a)* del párrafo 6 del artículo II del Acuerdo General a la fecha del Acuerdo, la fecha aplicable con respecto a una lista de concesiones arancelarias anexa al presente Protocolo será la fecha en que la lista se haya unido al Protocolo.

3. *a)* Los participantes podrán unir sus listas de concesiones arancelarias al presente Protocolo hasta el 20 de noviembre de 1987.

*b)* El presente Protocolo quedará abierto para su aceptación por los participantes, mediante firma o de otro modo, hasta el 31 de diciembre de 1987.

*c)* El presente Protocolo entrará en vigor el 1° de enero de 1988.

4. El presente Protocolo quedará depositado en poder del Director General de las Partes Contratantes, quien remitirá sin dilación una copia certificada del mismo y una notificación de cada aceptación del mismo de conformidad con el párrafo 3 a cada Parte Contratante del Acuerdo General y a la Comunidad Económica Europea.

5. El presente Protocolo se registrará de conformidad con las disposiciones del Artículo 102 de la Carta de las Naciones Unidas.

HECHO en Ginebra, el cinco de octubre de mil novecientos ochenta y siete, en un solo ejemplar y en los idiomas español, francés e inglés, siendo los tres textos igualmente auténticos. Las listas anexas al mismo son auténticas en los idiomas español, francés o inglés según se indica en cada lista.

For Antigua and Barbuda:	Pour Antigua-et-Barbuda :	Por Antigua y Barbuda:
For the Argentine Republic:	Pour la République argentine :	Por la República Argentina:
For the Commonwealth of Australia:	Pour le Commonwealth d'Australie :	Por el Commonwealth de Australia:
	R. J. ARNOTT 17 December 1987	
For the Republic of Austria:	Pour la République d'Autriche :	Por la República de Austria:
	G. REISCH 18 November 1987	
For the People's Republic of Bangladesh:	Pour la République populaire du Bangladesh :	Por la República Popular de Bangladesh:
For Barbados:	Pour la Barbade :	Por Barbados:
For the Kingdom of Belgium:	Pour le Royaume de Belgique :	Por el Reino de Bélgica:
For Belize:	Pour le Belize :	Por Belice:
For the People's Republic of Benin:	Pour la République populaire du Bénin :	Por la República Popular de Benin:
For the Republic of Botswana:	Pour la République du Botswana :	Por la República de Botswana:
For the Federative Republic of Brazil:	Pour la République fédérative du Brésil :	Por la República Federativa del Brasil:
For Burkina Faso:	Pour le Burkina Faso :	Por Burkina Faso:
For the Socialist Republic of the Union of Burma:	Pour la République socialiste de l'Union birmane :	Por la República Socialista de la Unión Birmana:

For the Republic of Burundi:	Pour la République du Burundi :	Por la República de Burundi:
For the Republic of Cameroon:	Pour la République du Cameroun :	Por la República del Camerún:
For Canada:	Pour le Canada :	Por el Canadá:
For the Central African Republic:	Pour la République centrafricaine :	Por la República Centroafricana:
For the Republic of Chad:	Pour la République du Tchad :	Por la República del Chad:
For the Republic of Chile:	Pour la République du Chili :	Por la República de Chile:
For the Republic of Colombia:	Pour la République de Colombie :	Por la República de Colombia:
For the People's Republic of the Congo:	Pour la République populaire du Congo :	Por la República Popular del Congo:
For the Republic of Côte d'Ivoire:	Pour la République de Côte d'Ivoire :	Por la República de Côte d'Ivoire:
For the Republic of Cuba:	Pour la République de Cuba :	Por la República de Cuba:
For the Republic of Cyprus:	Pour la République de Chypre :	Por la República de Chipre:
For the Czechoslovak Socialist Republic:	Pour la République socialiste tchécoslovaque :	Por la República Socialista Checoslovaca:
For the Kingdom of Denmark:	Pour le Royaume du Danemark :	Por el Reino de Dinamarca:
For the Dominican Republic:	Pour la République dominicaine :	Por la República Dominicana:
For the Arab Republic of Egypt:	Pour la République arabe d'Égypte :	Por la República Arabe de Égipto:

For the Republic of Finland:	Pour la République de Finlande :	Por la República de Finlandia:
For the French Republic:	Pour la République française :	Por la República Francesa:
For the Gabonese Republic:	Pour la République gabonaise :	Por la República Gabonesa:
For the Republic of the Gambia:	Pour la République de Gambie :	Por la República de Gambia:
For the Federal Republic of Germany:	Pour la République fédérale d'Allemagne :	Por la República Federal de Alemania:
For the Republic of Ghana:	Pour la République du Ghana :	Por la República de Ghana:
For the Hellenic Republic:	Pour la République hellénique :	Por la República Helénica:
For the Republic of Guyana:	Pour la République du Guyana :	Por la República de Guyana:
For the Republic of Haiti:	Pour la République d'Haïti :	Por la República de Haïti:
For Hong Kong:	Pour Hong Kong :	Por Hong Kong:
	M. D. CARTLAND 18 November 1987	
For the Hungarian People's Republic:	Pour la République populaire hongroise :	Por la República Popular Húngara:
For the Republic of Iceland:	Pour la République d'Islande :	Por la República de Islandia:
For the Republic of India:	Pour la République de l'Inde :	Por la República de la India:
For the Republic of Indonesia:	Pour la République d'Indonésie :	Por la República de Indonesia:

For Ireland:	Pour l'Irlande :	Por Irlanda:
For the State of Israel:	Pour l'Etat d'Israël :	Por el Estado de Israel:
For the Italian Republic:	Pour la République italienne :	Por la República Italiana:
For Jamaica:	Pour la Jamaïque :	Por Jamaica:
For Japan:	Pour le Japon :	Por el Japón:
For the Republic of Kenya:	Pour la République du Kenya :	Por la República de Kenya:
For the Republic of Korea:	Pour la République de Corée :	Por la República de Corea:
	SANG OCH LEE 22 December 1987	
For the State of Kuwait:	Pour l'Etat du Koweït :	Por el Estado de Kuwait:
For the Grand Duchy of Luxembourg:	Pour le Grand-Duché de Luxembourg :	Por el Gran Ducado de Luxemburgo:
For the Democratic Republic of Madagascar:	Pour la République démocratique de Madagascar :	Por la República Democrática de Madagascar:
For the Republic of Malawi:	Pour la République du Malawi :	Por la República de Malawi:
For Malaysia:	Pour la Malaisie :	Por Malasia:
For the Republic of Maldives:	Pour la République des Maldives :	Por la República de Maldivas:
For the Republic of Malta:	Pour la République de Malte :	Por la República de Malta:
For the Islamic Republic of Mauritania:	Pour la République islamique de Mauritanie :	Por la República Islámica de Mauritania:



For Mauritius:	Pour Maurice :	Por Mauricio:
For the United Mexican States:	Pour les Etats-Unis du Mexique :	Por los Estados Unidos Mexicanos:
For the Kingdom of Morocco:	Pour le Royaume du Maroc :	Por el Reino de Marruecos:
For the Kingdom of the Netherlands:	Pour le Royaume des Pays-Bas :	Por el Reino de los Países Bajos:
For New Zealand:	Pour la Nouvelle-Zélande :	Por Nueva Zelandia:
For the Republic of Nicaragua:	Pour la République du Nicaragua :	Por la República de Nicaragua:
For the Republic of Niger:	Pour la République du Niger :	Por la República del Níger:
For the Federal Republic of Nigeria:	Pour la République fédérale du Nigéria :	Por la República Federal de Nigeria:
For the Kingdom of Norway:	Pour le Royaume de Norvège :	Por el Reino de Noruega:
For the Islamic Republic of Pakistan:	Pour la République islamique du Pakistan :	Por la República Islámica del Pakistán:
For the Republic of Peru:	Pour la République du Pérou :	Por la República del Perú:
For the Republic of the Philippines:	Pour la République des Philippines :	Por la República de Filipinas:
For the Polish People's Republic:	Pour la République populaire de Pologne :	Por la República Popular Polaca:
For the Portuguese Republic:	Pour la République portugaise :	Por la República Portuguesa:
For the Socialist Republic of Romania:	Pour la République socialiste de Roumanie :	Por la República Socialista de Rumania:

For the Rwandese Republic:	Pour la République rwandaïse :	Por la República Rwandesa:
For the Republic of Senegal:	Pour la République du Sénégal :	Por la República del Senegal:
For the Republic of Sierra Leone:	Pour la République de Sierra Leone :	Por la República de Sierra Leona:
For the Republic of Singapore:	Pour la République de Singapour :	Por la República de Singapur:
For the Republic of South Africa:	Pour la République sud-africaine :	Por la República de Sudáfrica:
For the Spanish State:	Pour l'Etat espagnol :	Por el Estado Español:
For the Democratic Socialist Republic of Sri Lanka:	Pour la République socialiste démocratique de Sri Lanka :	Por la República Socialista Democrática de Sri Lanka:
For the Republic of Suriname:	Pour la République du Suriname :	Por la República de Suriname:
For the Kingdom of Sweden:	Pour le Royaume de Suède :	Por el Reino de Suecia:
For the Swiss Confederation:	Pour la Confédération suisse :	Por la Confederación Suiza:
	P.-L. GIRARD 18 November 1987	
For the United Republic of Tanzania:	Pour la République-Unie de Tanzanie :	Por la República Unida de Tanzania:
For the Kingdom of Thailand:	Pour le Royaume de Thaïlande :	Por el Reino de Tailandia:
For the Togolese Republic:	Pour la République togolaise :	Por la República Togolesa:
For the Republic of Trinidad and Tobago:	Pour la République de Trinité-et-Tobago :	Por la República de Trinidad y Tabago:

For the Republic of Turkey:	Pour la République turque :	Por la República de Turquía:
For the Republic of Uganda:	Pour la République de l'Ouganda :	Por la República de Uganda:
For the United Kingdom of Great Britain and Northern Ireland:	Pour le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord :	Por el Reino Unido de Gran Bretaña e Irlanda del Norte:
For the United States of America:	Pour les Etats-Unis d'Amérique :	Por los Estados Unidos de América:
For the Eastern Republic of Uruguay:	Pour la République orientale de l'Uruguay :	Por la República Oriental del Uruguay:
For the Socialist Federal Republic of Yugoslavia:	Pour la République fédérative socialiste de Yougoslavie :	Por la República Federativa Socialista de Yugoslavia:
For the Republic of Zaire:	Pour la République du Zaïre :	Por la República del Zaïre:
For the Republic of Zambia:	Pour la République de Zambie :	Por la República de Zambia:
For the Republic of Zimbabwe:	Pour la République du Zimbabwe :	Por la República de Zimbabwe:
	A. T. MUGOMBA 17 December 1987	
For the European Economic Community:	Pour la Communauté économique européenne :	Por la Comunidad Económica Europea:

## ANNEX

## SCHEDULES OF CONCESSIONS OF THE FOLLOWING CONTRACTING PARTIES

Australia	Schedule I
Canada	Schedule V
Austria	Schedule XXXII
Zimbabwe	Schedule LIV
Switzerland	Schedule LIX
Korea	Schedule LX
Hong Kong	Schedule LXXXII

## ANNEXE

## LISTES DES CONCESSIONS DES PARTIES CONTRACTANTES SUIVANTES

Australie	Liste I
Canada	Liste V
Autriche	Liste XXXII
Zimbabwe	Liste LIV
Suisse	Liste LIX
Corée	Liste LX
Hong Kong	Liste LXXXII

[SPANISH TEXT — TEXTE ESPAGNOL]

## ANEXO

## LISTAS DE CONCESIONES DE LAS SIGUIENTES PARTES CONTRATANTES

Australia	Lista I
Canadá	Lista V
Austria	Lista XXXII
Zimbabwe	Lista LIV
Suiza	Lista LIX
Corea	Lista LX
Hong Kong	Lista LXXXII

GENERAL AGREEMENT ON TARIFFS AND TRADE

SCHEDULE I — AUSTRALIA

## SCHEDULE I — AUSTRALIA

1. Only the English text of this Schedule is authentic.
2. Concessions in this Schedule replace all previous concessions in Schedule I.
3. Unless otherwise specified, where a complete article is excluded from a concession, the parts or accessories for that article are also excluded.
4. Parts and accessories for use as components in the original assembly of highway motor vehicles are not included in any rate concession.
5. Where the classification of goods involves interpretative judgement, such judgement shall rest with the competent Australian authority.
6. When the expression "as prescribed by by-law" qualifies a concession, the Government of Australia remains free to make, amend or revoke the relevant by-laws.
7. Products described in the Schedule shall be exempt from ordinary customs duties in excess of those set forth and provided for therein, and shall be exempt from all other duties or charges of any kind imposed on or in connection with importation.
8. Rates set forth in this Schedule are exclusive of any charges imposed in accordance with paragraph 2 (a) of Article II.
9. Concessions established in accordance with the Geneva (1979) Protocol are subject to the provisions and reservations set forth in that Protocol.
10. Concessions in this Schedule are accorded on the premises that trading partners observe the general provisions of the General Agreement; Australia reserves the right, consistent with the General Agreement, to deny to any trading partner not complying with the provisions of the General Agreement and whose conduct is deemed prejudicial to Australia's trading opportunities the benefits and privileges arising under Article II.
11. For the purpose of Article I and Article II of the General Agreement, the margin of preference under a tariff classification properly applicable to any product shall not be increased above the level actually in existence on 1 January 1973, or as subsequently negotiated;
 

*provided that* in certain circumstances the introduction of a 10% margin in lieu of a previously existing 7.5% margin shall be permissible, *and*

*provided further that* this concession shall not preclude adjustments of a minor order necessary to achieve simplified or reasonable tariff drafting, when such adjustments shall result in a margin no higher than 10%.

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
0301 ex	Live fish - <u>except</u> trout of 0301.01	\$0.017/kg	G/HS/87/2	ZA		
0302 ex	Fish, fresh or chilled, excluding fish fillets and other fish meat of 0301 - <u>except</u> trout of 0302.11	\$0.017/kg	G/HS/87/2	ZA		
0303 ex	Fish, frozen, excluding fish fillets and other fish meat of 0301 - <u>except</u> trout of 0303.21	\$0.017/kg	G/HS/87/2	ZA		
<u>0304</u>	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	\$0.017/kg	G/HS/87/2	ZA		
<u>0305</u>	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption Shark fins of 0305.59, dried, whether or not salted, but not smoked Fish meal fit for human consumption of 0305.10; dried or smoked of 0305.20 to 0305.59 <u>except</u> dried shark fin Other	Free	G/HS/87/2	ZA		
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried,	\$0.017/kg \$0.008/kg	G/HS/87/2 G/HS/87/2	ZA		

## SCHEDULE I — AUSTRALIA — Part I

Tarif item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	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 - <u>except</u> . frozen shrimps and prawns of 0306.13 . fresh or chilled shrimps and prawns of 0306.23	Free	G/HS/87/2			
<u>0307</u>	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	Free	G/HS/87/2			
0406	Cheese and curd					
ex	Fresh cheese (including whey cheese), not fermented, and curd of 0406.10 Grated or powdered cheese of 0406.20 - <u>except</u> cheddar Processed cheese of 0406.30, not grated or powdered . - <u>except</u> . cheddar . emmentaler or gruyere types when in packs not exceeding 284 grams	\$0.096/kg (a) \$0.096/kg (a)	G/HS/87/2 G/HS/87/2			
	(a) For not less than a combined of 2,500 tonnes per annum	\$0.096/kg (a)	G/HS/87/2			



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
0501	<p>Blue-veined cheese of 0406.10</p> <ul style="list-style-type: none"> <li>- roquefort; stilton</li> <li>- other</li> </ul> <p>Other cheese of 0406.90 as follows:</p> <ul style="list-style-type: none"> <li>- cheese made wholly from goats' milk               <ul style="list-style-type: none"> <li>- <u>except</u> . feta</li> <li>  . kasserl</li> </ul> </li> <li>- surface-ripened soft cheese having:               <ul style="list-style-type: none"> <li>(a) a fat content in the dry matter of not less than 50% by weight; and</li> <li>(b) a moisture content of not less than 65% by weight of the non-fatty matter</li> </ul> </li> </ul> <ul style="list-style-type: none"> <li>- edam; gouda</li> <li>- other               <ul style="list-style-type: none"> <li>- <u>except</u> . cheddar</li> <li>  . feta</li> <li>  . kasserl</li> <li>  . swiss or emmentaler types</li> </ul> </li> </ul> <p>Cuts, bladders and stomachs of animals (other than fish), whole and pieces thereof</p> <p>(a) For not less than a combined total of 2,500 tonnes per annum.</p> <p>(b) For not less than 1,000 tonnes per annum.</p>	<p>Free</p> <p>\$0.076/kg (a)</p> <p>Free</p> <p>Free</p> <p>\$0.096/kg (b)</p> <p>\$0.096/kg (a)</p> <p>Free</p>	<p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p>			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
0509	Natural sponges of animal origin	12.5%	G/HS/87/2			
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	Free	G/HS/87/2			
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen					
ex	Leguminous vegetables of 0710.29 except peas and beans; spinach of 0710.30; other vegetables of 0710.80 except mushrooms, truffles and olives	\$0.003/kg	G/HS/87/2			
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption					
ex	Gherkins of 0711.40	\$0.071/1	G/HS/87/2			
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared					
ex	Herbs of 0712.90 in packs exceeding 500 grams Onions of 0712.20 and vegetables of 0712.90 - except potatoes . tomatoes . herbs	Free	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
0801	<ul style="list-style-type: none"> <li>• sweet corn</li> <li>• mixtures</li> </ul> Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	\$0.42/kg	G/HS/87/2			
0802	Coconuts of 0801.10 <ul style="list-style-type: none"> <li>- in shell</li> <li>- shelled</li> </ul> Brazil nuts of 0801.20 Cashew nuts of 0801.30	\$0.037/kg Free \$0.055/kg \$0.081/kg	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2	BR IN		
ex	Other nuts, fresh or dried, whether or not shelled or peeled Almonds of 0802.11 and 0802.12 Hazelnuts of 0802.21 and 0802.22 Walnuts <ul style="list-style-type: none"> <li>- in shell, of 0802.31</li> <li>- shelled, of 0802.32</li> </ul>	12% Free	G/HS/87/2 G/HS/87/2	TR		
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried	\$0.037/kg \$0.072/kg	G/HS/87/2 G/HS/87/2			
ex	Dates of 0804.10 Figs of 0804.20	Free Free	G/HS/87/2 G/HS/87/2	TR		
0810	Other fruit, fresh	Free	G/HS/87/2			
ex	Lychees and jackfruit of 0810.90	Free	G/HS/87/2			
0812	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex 0902	solutions), but unsuitable in that state for immediate consumption - <u>except</u> passionfruit of 0817.90	\$0.003/1	G/HS/87/2			
0903	Tea	Free	G/HS/87/2	BR		
0904	Mate	Free	G/HS/87/2			
0905	Pepper of the genus Piper: dried or crushed or ground fruits of the genus <i>Capricum</i> or of the genus <i>Pimenta</i>	Free	G/HS/87/2			
0906	Vanilla	Free	G/HS/87/2			
0907	Cinnamon and cinnamon-tree flowers	Free	G/HS/87/2			
0908	Cloves (whole fruit, cloves and stems)	Free	G/HS/87/2	LK		
0909	Nutmeg, mace and cardamoms	Free	G/HS/87/2			
0910	Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper	Free	G/HS/87/2	IN, TR, PK		
ex 1108	Ginger, saffron, turmeric ( <i>curcuma</i> ), thyme, bay leaves, curry and other spices	Free	G/HS/87/2			
ex 1209	- <u>except</u> ginger of 0910.10 Starches; inulin Potato starch of 1108.13 Seeds, fruit and spores, of a kind used for sowing	Free	G/HS/87/2	IN, PK		

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	<p>Not put up for retail sale of the following kinds:</p> <p>(a) cocksfoot grass seeds (Dactylis glomerata) of 1209.29;</p> <p>(b) hop medic clover seeds (Medicago lupulina) of 1209.29;</p> <p>(c) rutabaga seeds (Brassica napus napo-brassica) of 1709.91</p>	Free	G/HS/87/2			
1211	<p>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</p>	Free	G/HS/87/2			
1301	<p>Liquorice roots of 1211.10; dried herbs, non-medicinal of 1211.90 Other plants and parts of plants of 1211.20 and 1211.90</p>	Free	G/HS/87/2			
1302	<p>- in packs of less than 1kg - other Lac: natural gums, resins, gum-resins and balsams Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products</p>	7.5% Free	G/HS/87/2 G/HS/87/2			
		Free	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
ex	- <u>except</u> . of hops of 1302.13 . oleoresin of ginger (gingerin) of 1302.19 . of onion or garlic of 1302.19	Free	G/HS/87/2			
1404	Vegetable products not elsewhere specified or included	Free	G/HS/87/2	ZA		
ex	Raw vegetable materials of 1404.10 of a kind used primarily in dyeing or tanning	Free	G/HS/87/2			
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	Free	G/HS/87/2			
ex	Cod liver oil and its fractions of 1504.10	\$0.01/1	G/HS/87/2	NO		
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	\$0.059/kg	G/HS/87/2			
ex	Palm stearine of 1511.90	\$0.01/1 and the equivalent of the duty,	G/HS/87/2			
<u>1513</u>	Coconut (copra), palm kernel or babassu oil and their fractions, whether or not refined, but not chemically modified Coconut (copra) oil and its fractions of 1513.11 and 1513.19	\$0.01/1 and the equivalent of the duty,	G/HS/87/2	LK		

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
1515	Palm kernel oil and its fractions of 1513.21 and 1513.29 Babassu oil and its fractions of 1513.21 and 1513.29 Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	if any, on copra. Free Free	G/HS/87/2 G/HS/87/2	BR BR		
ex	Castor oil and its fractions of 1515.30	\$22.96/t	G/HS/87/2	BR		
1516	Jojoba oil and its fractions of 1515.60 Oiticica oil and its fractions of 1515.90	Free Free	G/HS/87/2 G/HS/87/2	BR BR		
ex	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 - <u>except hydrogenated castor oil of 1516.20</u>	\$0.059/kg	G/HS/87/2			
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti; whether or not refined or coloured	Free	G/HS/87/2	BR		
ex	Vegetable waxes of 1521.10		G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
1602	Other prepared or preserved meat, meat offal or blood	27.5%	G/HS/87/2			
ex	Homogenised preparations of 1602.10; of liver of any animal of 1602.20	27.5%	G/HS/87/2			
	Of poultry of 1602.31 and 1602.39	27.5%	G/HS/87/2			
	- brawns, jellies, pastes and the like	4%	G/HS/87/2			
	- other		G/HS/87/2			
	Other of 1602.49, 1602.50 and 1602.90 except meat of swine in airtight containers	27.5%	G/HS/87/2			
	- brawns, jellies, pastes and the like	12%	G/HS/87/2			
	- other		G/HS/87/2			
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs					
ex	Sardines, sardinella and brisling or sprats of 1604.13, packed in air-tight cans, bottles, jars or similar containers					NO
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	\$0.037/kg	G/HS/87/2			
ex	- <u>except</u> : extracts					
	: pastes					
	: potted or concentrated					
	: molluscs of 1605.90					
	not in airtight cans, bottles jars or similar containers	Free	G/HS/87/2			



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel					
ex	Maple syrup of 1702.20	7.5%	G/HS/87/2			
1704	Sugar confectionery (including white chocolate), not containing cocoa					
ex	- <u>except</u> - chewing gum, whether or not sugar coated - nut pastes and meals	30%	G/HS/87/2			
<u>1803</u>	Cocoa paste, whether or not defatted	Free	G/HS/87/2			
<u>1804</u>	Cocoa butter, fat and oil	Free	G/HS/87/2			
<u>1805</u>	Cocoa powder, not containing added sugar or other sweetening matter	Free	G/HS/87/2			
<u>1806</u>	Chocolate and other food preparations containing cocoa	Free	G/HS/87/2			
<u>1903</u>	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	30%	G/HS/87/2			
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other	Free	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
ex	than maize (corn), in grain form, pre-cooked or otherwise prepared	12%	G/HS/87/2			
2001	Prepared foods of 1904.10 obtained by the swelling or roasting of cereals or cereal products		G/HS/87/2			
ex	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	\$0.12/1	G/HS/87/2			
ex	Cucumbers and gherkins of 2001.10	\$0.14/1	G/HS/87/2			
<u>2002</u>	Onions of 2001.20	\$0.14/1	G/HS/87/2			
	Other of 2001.90 except: capers, olives		G/HS/87/2			
	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid		G/HS/87/2			
	Tomato pulp, paste, puree or juice of 2002.90	\$1.11/kg dry weight	G/HS/87/2			
	Other tomatoes of 2002.10 and 2002.90	\$0.14/1	G/HS/87/2			
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen		G/HS/87/2			
ex	- except: potatoes of 2001.10 . beans, peas and mixtures of 2004.90	\$0.003/kg	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen					
ex	Sauerkraut of 2005.30; peas of 2005.40 and beans of 2005.51 and 2005.59, packed in liquid or in airtight containers	\$0.14/1	G/HS/87/2			
	Cucumbers and gherkins of 2005.90	\$0.12/1	G/HS/87/2			
2008	Other vegetables of 2005.90, packed in liquid or in airtight containers - <u>except</u> : mixtures . capers . cucumbers and gherkins	\$0.14/1	G/HS/87/2			
ex	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					
ex	Almonds of 2008.19 Hop shoots of 2008.99	1% 30%	G/HS/87/2 G/HS/87/2			
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter					
ex	Grapefruit juice of 2009.20; citrus juice of 2009.30					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
2101	<p>- <u>except</u> . unsweetened lime juice</p> <ul style="list-style-type: none"> <li>• mandarin (including tangerine, and satsuma) juice and the juice of clementines, wilkings and similar citrus hybrids</li> </ul> <p>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</p>	\$0.45/kg of total soluble solids	G/HS/87/2		G/79/S	
ex	<p>Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee, of 2101.10</p> <p>Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard</p>	\$0.66/kg	G/HS/87/2			
<u>2103</u>	<p>Soya sauce of 2103.10</p> <p>Tomato ketchup and other tomato sauces of 2103.20; other sauces and preparations for sauces of 2103.90</p> <p>Mustard flour and meal and prepared mustard of 2103.10</p>	Free	G/HS/87/2		G/79/S	
		6%	G/HS/87/2		G/79/S	
		\$0.072/kg	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
2106	Mixed condiments and mixed seasonings of 2103.90	20%	G/HS/87/2			
ex	Food preparations not elsewhere specified or included					
2201	Protein concentrates and textured protein substances of 2106.10	30%	G/HS/87/2			
2203	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	12.5%	G/HS/87/2			
ex	Beer made from malt					
2204	Of an alcoholic strength by volume exceeding 1.15% vol	\$0.26/l	G/HS/87/2			
ex	Wine of fresh grapes, including fortified wines; grape must other than that of 2009					
ex	Champagne of 2204.10	11% and \$0.487/l	G/HS/87/2			
	Other sparkling wine of 2204.10 of an alcoholic strength by volume exceeding 1.15% vol	11% and \$0.667/l	G/HS/87/2			
	Other wine of 2204.21 or 2204.29 which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 140 kpa and an alcoholic strength					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
	<p>by volume exceeding 1.15% vol</p> <p>Other wine of 2204.21 or 2704.29 in containers holding not more than 5 litres of an alcoholic strength by volume exceeding 1.15% vol but not exceeding 20% vol</p>	<p>13% and \$0.65/l</p>	G/HS/87/2			
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	11% and \$0.26/l	G/HS/87/2			
ex	Of an alcoholic strength by volume exceeding 1.15% vol, of 2205.10 and 2205.90	12% and \$0.26/l	G/HS/87/2			
2208	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					
ex	Preparations known as "Angostura aromatic bitters" of 2208.10	Free	G/HS/87/2			
	Rum and tafia of 2208.40	\$1.46/l or, if higher, \$2.56/lal	G/HS/87/2			
	Gin and Geneva of 2208.50	\$1.44/l or, if higher, \$2.52/lal	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
2304	Bitters (beverage) of 2708.90 Liqueurs of 2208.90	\$1.55/l \$1.24/l or, if higher, \$2.18/lal	G/HS/87/2 G/HS/87/2			
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	Free	G/HS/87/2			
2306	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 2304 or 2305	Free	G/HS/87/2			
2401	Unmanufactured tobacco; tobacco refuse Tobacco of 2401.10 and 2401.20, for use in the manufacture of cigars, cheroots or cigarillos Tobacco of 2401.10 and 2401.20, for use in the manufacture of cigarettes or of fine cut tobacco, suitable for the manufacture of cigarettes	Free  Free	G/HS/87/2  G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
	<ul style="list-style-type: none"> <li>- Being cigarettes or fine cut tobacco that will contain Australian-grown tobacco leaf (the prescribed minimum requirement of Australian-grown tobacco leaf being not more than 50% by weight), as prescribed by by-law</li> <li>- Other</li> </ul> <p>Tobacco of 2401.10 and 2401.20, for use in the manufacture of other tobacco</p> <ul style="list-style-type: none"> <li>- Being tobacco that will contain Australian-grown tobacco leaf (the prescribed minimum requirement of Australian-grown tobacco leaf being not more than 50% by weight), as prescribed by by-law</li> <li>- Other</li> </ul> <p>Other tobacco of 2401.10 and 2401.20; tobacco refuse of 2401.30</p> <p>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</p> <p>Cigars, cheroots and cigarillos, containing tobacco, of 2402.10</p>	<p>\$0.47/kg</p> <p>\$1.42/kg</p> <p>\$0.33/kg</p> <p>\$1.07/kg</p> <p>\$1.09/kg</p> <p>\$6.46/kg</p>	<p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p>	<p></p> <p></p> <p></p> <p></p> <p></p> <p>CU</p>	<p></p> <p></p> <p></p> <p></p> <p></p> <p></p>	<p></p> <p></p> <p></p> <p></p> <p></p> <p></p>



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
<u>2504</u>	Cigarettes containing tobacco, of 2402.20	\$6.83/kg	G/HS/87/2			
<u>2510</u>	Natural graphite	Free	G/HS/87/2			
<u>2513</u>	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	Free	G/HS/87/2			
<u>2516</u>	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	Free	G/HS/87/2			
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or roughly cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free				
ex	Crude or roughly trimmed of 2516.11, 2516.21 and 2516.90	10%	G/HS/87/2	ZA		
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure					
ex	Magnesium oxide or magnesia of 2519.90 having a specific gravity not greater than 3.5	25%	G/HS/87/2			
<u>2524</u>	Asbestos	Free	G/HS/87/2	7A		

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
2525	Mica, including splittings; mica waste	27.5%	G/HS/87/2	IN		
2529	Felspar; leucite; nepheline and nepheline syenite; fluorspar					
ex	Felspar of 2529.10	\$1.96/t	G/HS/87/2	NO		
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations					
ex	In bulk or in packs of 5 litres or more - liquid paraffin of pharmaceutical quality of 2710.00; mineral turpentine of 2710.00 - lubricating oils of 2710.00 containing 2% or less by weight of additives	Free	G/HS/87/2			
2801	Fluorine, chlorine, bromine and iodine					
ex	Iodine of 2801.20	Free	G/HS/87/2	CL		
2803	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)					
ex	Gas carbon black of 2803.00	Free	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals	Free	G/HS/87/2	SE		
ex	Arsenic trioxide of 2811.29	Free	G/HS/87/2	SE		
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium	Free	G/HS/87/2	SE		
ex	Potassium hydroxide of 2815.20	Free	G/HS/87/2	SE		
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides	Free	G/HS/87/2	SE		
ex	Magnesium chloride of 2827.31 Potassium bromide of 2827.51	25% 12.5%	G/HS/87/2 G/HS/87/2	SE		
2833	Sulphates; alums; peroxosulphates (persulphates)	Free	G/HS/87/2	SE		
ex	Disodium sulphate of 2833.11	30%	G/HS/87/2	SE		
<u>2937</u>	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones	Free	G/HS/87/2	IN		
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Free	G/HS/87/2	IN		
ex	Morphine and its salts of 2939.10 Strychnine and its salts of 2939.90	10% 10%	G/HS/87/2 G/HS/87/2	IN		

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
2941 ex	Antibiotics - except • benzylpenicillin and its salts of 2941.10 • phenoxymethylpenicillin and its salts of 2941.10	Free	G/HS/87/2			
3006 ex	Pharmaceutical goods specified in Note 3 to this Chapter Dental alloys of 3006.40 Other - except • dental cements, other dental fillings, and bone reconstruction cements, of 3006.40 • chemical contraceptive preparations of 3006.60	22.5%	G/HS/87/2			
3102 ex	Mineral or chemical fertilisers, nitrogenous Sodium nitrate of 3102.50 containing not more than 16.3% by weight of nitrogen	Free	G/HS/87/2			
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements, nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg	Free	G/HS/87/2	CL		

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex 3201	Sodium nitrate mixed or combined with potassium nitrate, of 3105.90	Free	G/HS/87/2	CL		
ex 3206	Tanning extracts of vegetable origin; tanning and their salts, ethers, esters and other derivatives  Wattle extract of 3201.20  Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined	10%	G/HS/87/2	ZA		
ex <u>3214</u>	Ultramarine blue of 3206.41, except preparations based thereon  Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	Free	G/HS/87/2			
3301	Of polyester or of silicone of 3214.10 and 3214.90 Other of 3214.10 and 3214.90  Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in wax;	20% 7.5%	G/HS/87/2 G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	or the like, obtained by enfleurage or maceration; terpenic by-products of the distillation of essential oils; aqueous distillates and aqueous solutions of essential oils					
3303	Aqueous distillates and aqueous solutions of essential oils of 3301.90	45%	G/HS/87/2			
3304	Perfumes and toilet waters 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	30%	G/HS/87/2			
3305	Preparations for use on the hair	30%	G/HS/87/2			
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders	30%	G/HS/87/2			
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depluatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties	30%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex <u>3401</u>	<p>- <u>except</u> "agarbatti" and other odoriferous preparations of 3307.11 which operate by burning</p> <p>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</p>	30%	G/HS/87/2			
3402	<p>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 3401</p>	1%	G/HS/87/2			
ex <u>3502</u>	<p>Goods of 3402.11 and 3402.13 in liquid form in packs not exceeding in litres and in other forms in packs not exceeding 7kg; preparations put up for retail sale of 3402.20</p> <p>Albumins, albuminates and other albumin derivatives</p>	Free	G/HS/87/2			
<u>3504</u>	<p>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; Protein isolates of 3504.00 Other of 3504.00</p>	6% Free	G/HS/87/2 G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
3701	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	27.5%	G/HS/87/2			
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed  Film of 3702.10, for X-ray, not perforated, not further manufactured than coated, in rolls exceeding 750mm in width, for slitting into narrower widths or cutting into shorter lengths and repacking; film of 3702.41, 3702.42 and 3702.43 of a width exceeding 610mm	6%	G/HS/87/2			
3703	Other	27.5%	G/HS/87/2			
3704	Photographic paper, paperboard and textiles, sensitised, unexposed	27.5%	G/HS/87/2			
ex	Photographic plates, film, paper, paperboard and textiles, exposed but not developed					
3801	Paper, paperboard and textiles  Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form	27.5%	G/HS/87/2			



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	of pastes, blocks, plates or other semi-manufactures Artificial graphite of 3801.10; colloidal or semi-colloidal graphite of 3801.20 except suspensions in oil; carbon blocks, bars and similar semi-manufactures of metallurgical or other grades of 3801.90	27.5%	G/HS/87/2			
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude pinyene; pine oil containing alpha-terpineol as the main constituent	Free	G/HS/87/2			
ex	Gum, wood or sulphate turpentine oils of 3805.10	Free	G/HS/87/2			
3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brown pitch and similar preparations based on rosin, resin acids or on vegetable pitch	Free	G/HS/87/2			
ex	Wood tar, wood tar oils, wood creosote, wood naphtha	Free	G/HS/87/2	SE		
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in form or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INRs on earlier concessions
1	2	3	4	5	6	7
ex.	Mosquito spirals and coils of 3808.10 Fly-papers of 3808.10 Herbicides of 3808.30 - <u>except</u> goods wholly of, or with a basis of . pentachlorophenol . 2, 4 - dichlorophenoxyacetic acid, its salts or esters . 2, 4, 5 - trichlorophenoxyacetic acid, its salts or esters Insecticides of 3808.10; disinfectants of 3808.40; - <u>except</u> . goods wholly of, or with a basis of, chlorobenzene or pentachlorophenol . camphor	Free Free 30%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
3910	Silicones in primary forms	30%	G/HS/87/2			
ex	Silicone fluids and silicone rubber	30%	G/HS/87/2			
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	22.5%	G/HS/87/2			
ex	Hydroxyethylcellulose of 3912.39					
3916	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-work					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex 3919	<p>not otherwise worked, or plastics</p> <p>Of polyamides or of polyurethane of 3916.90</p> <p>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls</p>	12%	G/HS/87/2			
ex	<p>- except</p> <ul style="list-style-type: none"> <li>• containing glass fibre</li> <li>• having non-parallel edges</li> <li>• laminated rigid sheets and strip for wall panelling, benchtops and similar applications</li> <li>• of textile fabric</li> <li>• perforated or otherwise worked</li> <li>• printed as defined in Note 2 of Section VII</li> <li>• wall coverings</li> </ul>					
3920	<p>Of polyester</p> <p>Of polymers of ethylene not exceeding 0.08mm in thickness</p> <p>Of polyurethanes</p> <p>Other plates; sheets, film foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials</p>	19% 22.5% 12%	G/HS/87/2 G/HS/87/2 G/HS/87/2			



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
4011 ex	New pneumatic tyres, of rubber Of a kind used on bicycles, of 4011.50	27.5%	G/HS/87/2			
4013 ex	Inner tubes, of rubber Of a kind used on bicycles, of 4013.20	27.5%	G/HS/87/2			
4101 ex	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 Hides and skins of bovine animals, otherwise preserved of 4101.30	Free	G/HS/87/2			
4204 ex	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses Belts and beiting	35%	G/HS/87/2			
4403 4407	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	Free	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	Not planed or sanded - Teak ( <i>Tectona grandis</i> ) of 4407.21; Acajou d'Afrique of 4407.22; Ebony ( <i>Genus diospyros</i> ) of 4407.99	Free	G/HS/87/2			
4408	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or preied, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm					
ex	Veneer sheets and sheets for plywood of 4408.10, 4408.20 or 4408.90	30%	G/HS/87/2			
<u>4411</u>	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	10%	G/HS/87/2	SE		
4412	Plywood, veneered panels and similar laminated wood					
ex	- except plywood of 4412.11, 12 and 19	40%	G/HS/87/2	FI		
4421	Other articles of wood					
ex	Match splints of 4421.90 Spring rollers for blinds of 4421.90	40% 15%	G/HS/87/2 G/HS/87/2	FI SE		
4802	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,					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
ex 4804	other than paper of 4801 or 4803; hand-made paper and paperboard Weighing more than 205g/m <sup>2</sup> of 4801.53 and 4802.60	30%	G/HS/87/2			
ex 4805	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of 4802 or 4803 Weighing more than 205g/m <sup>2</sup> of 4804.1 and 4804.5	30%	G/HS/87/2			
ex 4901	Other uncoated paper and paperboard, in rolls or sheets Weighing more than 205g/m <sup>2</sup> of 4805.1 and 4805.80	30%	G/HS/87/2			
ex 4902	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets Fashion books of 4901.99	Free	G/HS/87/2	AT		
ex 4906	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material Fashion periodicals of 4902.90 Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand;	Free	G/HS/87/2	AT		

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	Free	G/HS/87/2	AT		
<u>5201</u>	Fashion designs	Free	G/HS/87/2			
<u>5202</u>	Cotton, not carded or combed	\$0.02/kg	G/HS/87/2			
<u>5304</u>	Cotton waste (including yarn waste and garnetted stock)	3.5%	G/HS/87/2			
<u>5305</u>	Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	Free	G/HS/87/2	LK		
<u>5305</u>	Coconut, abaca (Manila hemp or Muna textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	Free	G/HS/87/2	LK		
ex	Of coconut (coil) of 5305.11 and 5305.19	Free	G/HS/87/2			
<u>5310</u>	Woven fabrics of jute or of other textile bast fibres of 5303	Free	G/HS/87/2			
<u>5311</u>	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	Free	G/HS/87/2			



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm	40%	G/HS/87/2			7
5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm	40%	G/HS/87/2			
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	40%	G/HS/87/2			
ex 5701	Imitation catgut of 5604.20 and 5604.90 Carpets and other textile floor coverings, knotted, whether or not made up	40%	G/HS/87/2	IN, PK		
5702	Handmade of 5701.10 and 5701.90 Other of 5701.10 and 5701.90 Carpets and other textile floor coverings, woven, not tufted or flocced, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	12.5% 12.5%	G/HS/87/2 G/HS/87/2			
ex	Kelem, Schumacks, Karamanie and similar hand-woven rugs of 5702.10	Free	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
	Floor coverings of 5702.20 of coconut fibres (coir) - <u>except</u> hand-woven  Goods of 5702.20, 5702.39, 5702.41, 5702.59 and 5702.9 as follows: (a) handmade; (b) of jute or sisal; or (c) wholly of cotton, or in which the pile is wholly of cotton - <u>except</u> of terry fabrics	30%	G/HS/87/2	IN		
5703	Carpets and other textile floor coverings, tufted, whether or not made up	Free	G/HS/87/2			
ex	Of coir of 5703.90  Of sisal or jute of 5703.90; wholly of cotton, or in which the pile is wholly of cotton, of 5703.90	30%	G/HS/87/2	IN		
<u>5804</u>	Tullies and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs  Tullies and other net fabrics, plain, of 5804.10  Tullies and other net fabrics, figured, of 5804.10; lace of 5804.21, 5804.29 and 5804.30	Free	G/HS/87/2			
		17.5%	G/HS/87/2			
		10%	G/HS/87/2	JP		

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Free	G/HS/87/2			
5810	Embroidery in the piece, in strips or in motifs	17.5%	G/HS/87/2	AT		
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of 5902					
ex	With polyvinyl chloride addition exceeding 34 g/m <sup>2</sup> , of 5903.10	30%	G/HS/87/2			
6301	Blankets and travelling rugs					
ex	Wholly of cotton, weighing 339 g/m <sup>2</sup> or more, of 6301.30	22.5%	G/HS/87/2	IN		
6305	Sacks and bags, of a kind used for the packing of goods					
ex	Of jute or of other textile bunt fibres, of 6305.10 - <u>except</u> wool packs	Free	G/HS/87/2			
6308	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					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
ex <u>6501</u>	For making up into rugs or tapestries  Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with manchetts; plateaux and manchons (including slit manchons), of felt	Free	G/HS/87/2			
<u>6502</u>	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	40% or, if higher, \$3/doz	G/HS/87/2			
<u>6503</u>	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of 6501, whether or not lined or trimmed	40% or, if higher, \$4.50/doz	G/HS/87/2			
<u>6504</u>	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	40% or, if higher, \$4.50/doz	G/HS/87/2			
6505	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	40% or, if higher, \$4.50/doz	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
ex	material, whether or not lined or trimmed  Hats; berets; bonnets; caps; designed exclusively for female wear, of 6505.90	40% or, if higher, \$4.50/doz	G/HS/87/2			
6506	Other headgear, whether or not lined or trimmed	40% or, if higher, \$4.50/doz	G/HS/87/2			
ex	- <u>except</u> of furskin of 6506.0?					
<u>6701</u>	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of 0505 and worked quills and scapes)	27.5%	G/HS/87/2			
<u>6702</u>	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	Free	G/HS/87/2			
<u>6814</u>	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other material;	27.5%	G/HS/87/2	IN		
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex 6908	<p>Having a surface area of not less than 5000 sq mm and a thickness not exceeding 12 mm of 6907.90</p> <p>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing</p>	30%	G/HS/87/2			
ex <u>7003</u>	<p>Having a surface area of not less than 5000 sq mm and a thickness not exceeding 12 mm of 6908.90</p> <p>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked</p>	30%	G/HS/87/2			
7005	<p>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked</p>	27.5%	G/HS/87/2			
ex	<p>Non-wired glass, having an absorbent or reflecting layer, of 7005.10</p> <p>- except . float glass</p> <p>Other non-wired glass, coloured throughout the mass (body tinted), opacified, flashed or merely surface ground, of 7005.21</p> <p>- except . float glass</p> <p>- except . x-ray protective glass</p>	27.5%	G/HS/87/2			
		15%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
7006	<p>Other non-wired glass of 7005.29  - <u>except</u> - float glass</p> <p>Wired glass of 7005.30</p> <p>Glass of 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials</p>	20%	G/HS/87/2			
7007	Safety glass, consisting of toughened (tempered) or laminated glass	27.5%	G/HS/87/2			
7008	Multiple-walled insulating units of glass	37.5%	G/HS/87/2			
7009	Glass mirrors, whether or not framed, including rear-view mirrors	27.5%	G/HS/87/2			
7013	Rear-view mirrors of 7009.10 for vehicles	37.5%	G/HS/87/2			
ex	Other of 7009.91 and 7009.92	42.5%	G/HS/87/2			
ex	<p>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of 7010 or 7018)</p> <p>Glassware of lead crystal, of 7013.21, 7013.31 and 7013.91</p> <p>- <u>except</u> - figures used as ornaments in the household</p> <p>. statuary figures</p>	17.5%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
7015	<p>Other glassware of 7013.10, 7013.20, 7013.39 and 7013.99</p> <p>- <u>except</u> . having a value not exceeding \$1 per unit</p> <ul style="list-style-type: none"> <li>. figures used as ornaments in the household</li> <li>. statuary figures</li> <li>. syphon vases</li> </ul>	20%	G/HS/87/2	CS		
ex	<p>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</p>					
ex	<p>- <u>except</u> glasses of 7015.10 for corrective spectacles</p>	25%	G/HS/87/2			
7016	<p>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</p>					
ex	<p>- <u>except</u> . glass cubes and other glass smallwares of 7016.10</p>					



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
7018	<p>• multicellular or foam glass of 7016.90</p> <p>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 1mm in diameter</p>	7.5%	G/HS/87/2			
ex	<p>Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares of 7018.10</p>	Free	G/HS/87/2	AT, CS		
7102	<p>Diamonds, whether or not worked, but not mounted or set</p>	Free	G/HS/87/2			
ex	<p>Unsorted of 7102.10; unworked or simply sawn, cleaved or bruted, of 7102.21 and 7102.31</p>	Free	G/HS/87/2			
7103	<p>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</p>	Free	G/HS/87/2			
ex	<p>Agate, amazonite, amethyst, aquamarine, citrine, kunzite, onyx, topaz, and tourmaline, of 7103.10 and 7103.99</p>	Free	G/HS/87/2	BR		

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
7104	Emeralds of 7103.10 and 7103.91	Free	G/HS/87/2	BR		
7113	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	Free	G/HS/87/2	CS		
7114	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	34%	G/HS/87/2			
7117	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	45%	G/HS/87/2			
7117	Imitation jewellery					
ex	- <u>except</u> . beads of 7117.90 . cuff-links and studs of 7117.11	45%	G/HS/87/2	CS		
7202	Ferro-alloys					
ex	- <u>except</u> ferro-manganese of 7202.11 and 7202.19	Free	G/HS/87/2			
7205	Granules and powders of pig iron, spiegeleisen, iron or steel	7.5%	G/HS/87/2			
ex	Steel shot of 7205.10 Powders of 7205.21 and 7205.29 - <u>except</u> sponge iron powders	10%	G/HS/87/2	SE		

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
7211 ex	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated Not further worked than hot-rolled or cold-rolled (cold-reduced) of 7211.19, 7211.29, 7211.30, 7211.41 and 7211.49	10%	G/HS/87/2			
7214 ex	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 Bars and rods of 7214.10, 7214.20, 7214.30, 7214.40 and 7214.50	10%	G/HS/87/2	CS		
7216 ex	Angles, shapes and sections of iron or non-alloy steel Not further worked than hot-rolled, hot-drawn, extruded, cold-formed or cold-finished - L or T sections of 7216.21, 7216.22, 7216.40, and 7216.60 - other of 7216.10, 7216.3, 7216.50 and 7216.60	10%	G/HS/87/2	CS		
7217 ex	Wire of iron or non-alloy steel With no cross-sectional dimension exceeding ISWG15 (1.829 mm), containing by weight less than 0.6% of carbon, of 7217.11 to 7217.29	32.5%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed plates, ties and other material specialised for jointing or fixing rails					
ex	Rails of 7302.10	10%	G/HS/87/2			
7303	Tubes, pipes and hollow profiles, of cast iron					
ex	Designed for the conveyance of gas or liquids under pressure	10%	G/HS/87/2			
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel					
ex	Of steel as follows: sleeves of 7307.22 and 7307.92; fittings of 7307.19, 7307.23, 7307.29, 7307.93 and 7307.99 - except: elbows . bends . flanges					
7310	Tanks, casks, drums, cans, boxes and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment					
		30%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
ex <u>7312</u>	Cans of 7310.21 designed for aerosol pack utilisation	30%	G/HS/87/2			
<u>7313</u>	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	42.5%	G/HS/87/2			
<u>7317</u>	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	10%	G/HS/87/2			
<u>7318</u>	Nails, tacks, drawing pins, corrugated nails, staples (other than those of 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	Free	G/HS/87/2	SE		
ex <u>7319</u>	Horse-shoe nails of 7317.00	Free	G/HS/87/2	SE		
ex <u>7318</u>	Screws, bolts, nuts, conch-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	Free	G/HS/87/2	SE		
ex <u>7319</u>	Screws for wood of 7318.12	40%	G/HS/87/2	SE		
ex <u>7319</u>	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	Free	G/HS/87/2	SE		

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	- <u>except pins of 7319.20 and 7319.30</u>	35%	G/HS/87/2			
7320	Springs and leaves for springs, of iron or steel					
ex	For vehicles, of 7320.10, 7320.70 and 7320.90 - <u>except for internal combustion engines</u>	37.5%	G/HS/87/2			
7325	Other cast articles of iron or steel					
ex	Parts or fittings suitable for use solely or principally in ships, boats or other vessels, of 7325.10 or 7325.99	45%	G/HS/87/2			
7326	Other articles of iron or steel					
ex	Parts or fittings suitable for use solely or principally in ships, boats or other vessels, of 7326.90	45%	G/HS/87/2			
7415	Nails, tacks, drawing pins, staples (other than those of 8305) 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					
ex	Screws for wood of 7415.31	40%	G/HS/87/2	SE		
8101	Tungsten (wolfram) and articles thereof, including waste and scrap					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex 8102	Unalloyed wire of 8101.93	12.5%	G/HS/87/2			
ex 8202	Molybdenum and articles thereof, including waste and scrap	12.5%	G/HS/87/2			
ex 8203	Wire of 8102.93	Free	G/HS/87/2			
ex 8203	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	Free	G/HS/87/2			
ex 8203	Chain saw blades of 8202.40	Free	G/HS/87/2			
ex 8204	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	35%	G/HS/87/2			
ex 8204	- except - files, rasps and similar tools of 8203.10 - bolt croppers and pipe-cutters of 8203.40	35%	G/HS/87/2			
8207	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	35%	G/HS/87/2			
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal.	35%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex 8208	and rock drilling or earth boring tools Tools for tapping or threading, of 8207.40	110%	G/HS/87/2			
8210	Knives and cutting blades, for machines or for mechanical appliances	115%	G/HS/87/2			
ex 8211	Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink Food mincers and choppers including macaroni and spaghetti cutters and the like, of 8210.00	17.5%	G/HS/87/2			
ex 8212	Knives with cutting blades, serrated or not (including pruning knives), other than knives of 8208, and blades therefor Folding pocket knives of 8211.03 - except - pruning, budding, grafting and similar knives - parts	12.5%	G/HS/87/2			
ex 8302	Razors and razor blades (including razor blade blanks in strips) Safety razors of 8212.10 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork,	12.5%	G/HS/87/2			



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pins, brackets, and similar fixtures; cantors with mountings of base metal; automatic door closers of base metal  Hinges of 8302.10 - specially designed for coachwork - other  Specially designed for coachwork of 8302.30 and 8302.49  Castors of 8302.20; curtain rods of 8302.41; suitable for furniture of 8302.42	37.5%  50%  37.5%  42.5%	G/HS/87/2 G/HS/87/2  G/HS/87/2  G/HS/87/2	SE		
<u>8304</u>	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 9403  Steam turbines and other vapour turbines	42.5%	G/HS/87/2	SE		
<u>8406</u>	Steam turbines of 8406.11 and 8406.19 for use with turbo-generators or turbo-alternators, and parts therefor of 8406.90  Other of 8406.11 and 8406.19, and parts therefor of 8406.90	47.5%	G/HS/87/2	SE		
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	35%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INRs on earlier concessions
1	2	3	4	5	6	7
ex	Outboard motors of 8407.21 Engines of 8407.33, 8407.34 and 8407.90 for highway motor vehicles of 8701.20, 8702, 8703, 8704 or 8705	11%	G/HS/87/2			
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	45%	G/HS/87/2			
ex	Engines of 8408.20 for highway motor vehicles of 8701.20, 8702, 8703, 8704 or 8705	45%	G/HS/87/2			
8409	Parts suitable for use solely or principally with the engines of 8407 or 8408					
ex	Carburetors - for use with motor-cycles, of 8409.91 - other, of 8409.10 and 8409.91	5%	G/HS/87/2			
	Fuel injection equipment of 8409.99	40%	G/HS/87/2			
	Other parts of 8409.91 or 8409.99 for engines for highway motor vehicles of 8701.20, 8702, 8703, 8704 or 8705 - except: piston pins • piston rings • valves	5%	G/HS/87/2			
8411	Turbo-jets, turbo-propellers and other gas turbines	45%	G/HS/87/2			
8412	Other engines and motors	Free	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	<p>Reaction engines of 8412.10; pneumatic power engines and motors of 8412.39</p> <ul style="list-style-type: none"> <li>- <u>except</u> . actuators for the operation of control valves</li> <li>. engines operated by an external source of compressed gas having a maximum gas consumption rate not exceeding 0.07 m<sup>3</sup> per minute;</li> </ul> <p>other of 8412.80; parts for the above of 8412.90</p>	Free	G/HS/87/2			
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators					
ex	<p>Pumps of 8413.50, 8413.60, 8413.70 and 8413.81 specially designed for the mining or metallurgical industries; parts of such pumps of 8413.91</p> <ul style="list-style-type: none"> <li>- <u>except</u> . <u>bulk pumps used in conjunction with ore dressing machines</u></li> </ul> <p>Other</p> <ul style="list-style-type: none"> <li>- <u>except</u> . fuel pumps of 8413.30 used solely or principally with compression - ignition engines</li> <li>. oil or petrol pumps of 8413.30 for use as original components in the assembly</li> </ul>	15%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
8414	<p>or manufacture of engines having a power exceeding 7.46kW for use in tractor type vehicles</p> <ul style="list-style-type: none"> <li>• hydraulic pumps of 8413.50 and 8413.60 for use in agricultural tractors for the operation of agricultural implements</li> <li>• waterstorage pumps of 8413.50, 8413.60, 8413.70 and 8413.81 for use in hydro-electric installations</li> <li>• parts of 8413.91 for the pumps specified above</li> </ul>	26%	G/HS/87/2			
ex	<p>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters</p> <p>Compressors of 8414.30 of a kind used in refrigerating equipment and exceeding 3.75kW; parts of 8414.90 for such compressors</p> <p>Other goods as follows:</p> <ul style="list-style-type: none"> <li>(a) vacuum pumps of 8414.10;</li> <li>(b) air compressors mounted on a wheeled chassis for towing of 8414.40;</li> <li>(c) other of 8414.80</li> </ul> <p>- <u>except</u> - for the liquefaction of gases</p> <ul style="list-style-type: none"> <li>• hoods</li> </ul>	47.5%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
8418	(d) parts of 8414.90 for pumps and compressors of 8414.10, 8414.40, and 8414.80 - except for the liquefaction of gases . hood:11 Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of 8415	27.5%	G/HS/87/2			
ex	Combined refrigerator-freezers of 8418.10; refrigerators and freezers of 8418.2, 8418.30 and 8418.40; refrigerative air conditioning equipment of 8418.61 and 8418.69 and parts thereof of 8418.99; condensers and evaporators of 8418.99 - except heat pumps of 8418.61 and 8418.69	47.5%	G/HS/87/2			
8419	Parts of 8418.91 and 8418.99 for refrigerators and freezers of 8418.10, 8418.2, 8418.30 and 8418.40 Other refrigerating and freezing equipment of 8418.50, 8418.61 and 8418.69, and parts thereof of 8418.91 and 99 - except heat pumps of 8418.61 and 8418.69 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	30%	G/HS/87/2			
		2%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	heating, cooking, roasting, flattening, 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					
8421	Electric machinery, plant and equipment of 8419.81 and parts thereof of 8419.90 - <u>except</u> hot drink dispensing machines	35%	G/HS/87/2			
ex	Pasteurisers and dairy coolers of 8419.89, and parts thereof of 8419.90 Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases Cream separators of 8421.11 Filters or purifying machinery and apparatus - of 8421.23 and 8421.31 for internal combustion engines of highway motor vehicles of 8701.20, 8702, 8703, 8704 or 8705 - <u>except</u> for fuel injection equipment; parts for filters for internal combustion engines of 8421.90 - of 8421.39 for refrigerant pumps	35%   7.5%   15% 47.5%	G/HS/87/2   G/HS/87/2   G/HS/87/2   G/HS/87/2 G/HS/87/2	SE		

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
8422	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					
ex	Dishwashing machines of the household type of 8422.11 Other dishwashing machines of 8422.19 Combined moulding and wrapping machines of 8422.40	30% 21% 5%	G/HS/87/2 G/HS/87/2 G/HS/87/2	AT		
8424	Machinery of 8422.20, 8422.30 and parts thereof of 8422.90 - <u>except</u> - machines for filling, closing or sealing bags or cartons - labelling machines Parts of 8422.90 for dishwashing machines	21% 25%	G/HS/87/2 G/HS/87/2	AT		
	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					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	Spray guns of 8424.70, imported separately; parts of 8424.90 for spray guns  Devices for washing motor vehicle windscreens, headlamps or windows, of 8424.89; parts for such devices, of 8424.90	45%	G/HS/87/2			
8425	Hydraulic guns of 8424.89 designed for dislodging minerals	37.5%	G/HS/87/2			
ex	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	15%	G/HS/87/2			
8426	Jacks of 8425.42 or 8425.49, used in tipping mechanisms for lorries	37.5%	G/HS/87/2			
ex	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	20%	G/HS/87/2			
ex	Cranes of 8426.49, crawler mounted, having a working weight exceeding 50 tonnes					
<u>8429</u>	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers					
	Bulldozers and angledozers					
	- tracklaying, of 8429.11					



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INPR) on the concession	Concession first incorporated in a GATT schedule in	INPR's on earlier concessions
1	2	3	4	5	6	7
8430	<p>- other, of 8429.19</p> <p>Graders and levellers of 8429.20; scrapers of 8429.30; tamping machines and road rollers of 8429.40</p> <p>Mechanical shovels, excavators and shovel loaders</p> <p>- track laying front-end shovel loaders of 8429.51</p> <p>- other of 8429.51, 8429.57, or 8429.59</p> <p>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</p> <p>Pile-drivers and pile-extractors, of 8430.10; snow-ploughs and snow-blowers of 8430.20</p> <p>Coal or rock cutters and tunnelling machinery of 8430.31 and 8430.49</p> <p>Other boring or sinking machinery of 8430.41 and 8430.49</p> <p>Other machinery, self propelled of 8430.50</p> <p>- rippers</p> <p>- other</p>	<p>20%</p> <p>30%</p> <p>5%</p> <p>20%</p> <p>6%</p> <p>8%</p> <p>22.5%</p> <p>20%</p> <p>6%</p>	<p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p>	<p></p> <p></p> <p></p> <p></p> <p></p> <p>AT</p> <p></p> <p></p>	<p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p>	<p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p>

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
8431	Tamping or compacting machinery, not self-propelled, of 8430.61; scrapers, not self-propelled, of 8430.62	30%	G/HS/87/2			
ex	Other machinery, not self-propelled, of 8430.69	6%	G/HS/87/2			
	Parts suitable for use solely or principally with the machinery of 8425 to 8430					
	Parts of 8431.10 for jacks of 8425.42 or 8425.49, such jacks being used in tipping mechanisms for lorries	37.5%	G/HS/87/2			
	Parts of 8431.20 for fork-lift or elevating platform trucks	45%	G/HS/87/2			
	Parts of 8431.31 for lifts, skip hoists or escalators	30%	G/HS/87/2			
	Parts of 8431.39 for other machinery of 8428	20%	G/HS/87/2			
	Buckets, shovels, grabs and grips, of 8431.41; bulldozer or angledozer blades of 8431.42	30%	G/HS/87/2			
	Parts of 8431.43 for boring or sinking machinery of 8430.41 or 8430.49;	15%	G/HS/87/2			
	Parts of 8431.49 for other machinery of 8426, 8429 or 8430					
	- for coal or rock cutters and tunnelling machinery of 8430.31 or 8430.39	6%	G/HS/87/2			
	- other	20%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers					
ex	Ploughs of 8432.10	15%	G/HS/87/2			
	Disc harrows of 8432.21; disc cultivators of 8432.29; seeders, planters and transplanters of 8432.30	25%	G/HS/87/2			
8433	Parts of 8432.90 - for ploughs <u>except</u> discs - other <u>except</u> discs	15% 25%	G/HS/87/2 G/HS/87/2			
ex	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 8437					
	Parts of 8433.90 for harrowing and threshing machinery of 8433.51, 8433.52, 8433.53 and 8433.59	20%	G/HS/87/2			
	Other - <u>except</u> lawnmowers of 8433.11 and 8433.19 and parts thereof of 8433.90 as follows: (a) designed for operation by a self-contained air-cooled internal combustion engine having a power not exceeding 7.46kW (b) electric (c) operated solely by man-power					
				AT		

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
8434	Milk machines and dairy machinery	15%	G/HS/87/2			
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	15%	G/HS/87/2			
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	15%	G/HS/87/2			
ex	Machines of 8437.10 for cleaning, sorting or grading seed, grain or dried leguminous vegetables, and parts therefor of 8437.90	15%	G/HS/87/2	AT		
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	10%	G/HS/87/2			
ex	Machinery of 8438.10 for the manufacture of macaroni, spaghetti or similar products	10%	G/HS/87/2			
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	10%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	Machinery of 8439.20 and 8439.30 for making or finishing paper or paperboard	10%	G/HS/87/2			
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	15%	G/HS/87/2			
ex	Sheeters, slitters, slitter-rewinders of 8441.10 and parts thereof of 8441.90; rewinders of 8441.80 and parts thereof of 8441.90	7.5%	G/HS/87/2			
	Gullotines, power operated, exceeding 750mm cutting width of 8441.10 and parts thereof of 8441.90	12.5%	G/HS/87/2			
	Cutting, creasing and embossing machinery, combined, of 8441.10 and parts thereof of 8441.90	7.5%	G/HS/87/2			
8442	Box or carton making machinery, automatic, of 8441.30 and parts thereof of 8441.90					
	Machinery, apparatus and equipment (other than the machine-tools of 8456 to 8465), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INRs on earlier concessions
1	2	3	4	5	6	7
ex 8443	<p>Type-setting and composing machines of 8442.10 and 8442.20; parts of 8442.40 for the foregoing</p> <p>Printing machinery; machines for uses ancillary to printing</p>	12.5%	G/HS/87/2			
ex	<p>- <u>except</u> - hot stamping machines of 8443.50 and parts therefor of 8443.90</p> <p>• machines of 8443.60 for uses ancillary to printing and parts therefor of 8443.90</p>	12.5%	G/HS/87/2			
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of 8446 or 8447	35%	G/HS/87/2			
ex 8448	<p>Wool scouring machines and wool washing machines of 8445.17</p> <p>Auxiliary machinery for use with machines of 8444, 8445, 8446 or 8447 (for example, dobblers, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples,</p>	35%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex 8451	shuttles, healds and hold-frames, hosiery needles) Shuttles of 8448.41 Machinery (other than machines of 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	12.5%	G/HS/87/2			
ex	Drying machines of 8451.21 suitable for use for domestic purposes; ironing machines and presses of 8451.30 suitable for use for domestic purposes	45%	G/HS/87/2			
8452	Bleaching machines of 8451.40 and parts thereof of 8451.90; dyeing machines of 8451.40 and parts thereof of 8451.90	50%	G/HS/87/2			
ex	Sewing machines, other than book-sewing machines of 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles Sewing machine heads of 8452.10, 8452.21 and 8452.29, imported separately	Free	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
8459 ex	Machine-tools (including way-type unit head (machines) for drilling, boring, milling, threading or tapping, by removing metal, other than lathes of 8458  Milling machines of 8459.51 to 8459.69 - <u>except</u> . general purpose tool room machines not usable with tables exceeding 1016mm in length or with tables exceeding 381mm in width • pantograph type machines with work capacity not exceeding 407mm in length or 201mm in width • powered by hand or foot	Free	G/HS/87/2			
8467 ex	Tools for working in the hand, pneumatic or with self-contained non-electric motor  Chainsaws of 8467.81 and parts thereof of 8467.91	26%	G/HS/87/2			
8469 ex	Typewriters and word-processing machines  Automatic typewriters of 8469.10; other typewriters of 8469.21 and 8469.29  Non-electric of 8469.31 and 8469.39	7.5%  7.5%	G/HS/87/2  G/HS/87/2	CS, JP		
8470	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device					



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
8471	Cash registers of 8470.50 Postage-franking machines of 8470.90 Other 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 Cathode ray display terminals of 8471.92 - imported separately Power supply units of 8471.99 - imported separately Other	7.5% 12.5% 7.5%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	24% 25% 6%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
ex	Addressing machines and address plate embossing machines of 8472.20; postage stamp cancelling machines of 8472.30	10%	G/HS/87/2			
8473	Coin-sorting, counting or wrapping machines of 8472.90; cheque writing or signing machines of 8472.90 Parts and accessories (other than covers, carrying cases and the like) available for	10%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	<p>use solely or principally with machines of 8469 to 8472</p> <p>Parts and accessories of 8473.10 for the machines of 8469</p> <ul style="list-style-type: none"> <li>- except for word-processing machines</li> <li>Parts and accessories of 8473.21</li> <li>Parts and accessories of 8473.29</li> <li>- for cash registers of 8470.50</li> <li>- for postage franking machines of 8470.90</li> <li>- for other machines of 8470</li> <li>Parts and accessories of 8473.30</li> <li>Parts and accessories of 8473.40</li> <li>- for cheque writing and signing machines of 8472.90</li> <li>- for addressing machines and address plate embossing machines of 8472.20</li> </ul>	<p>15%</p> <p>7.5%</p> <p>10%</p> <p>12.5%</p> <p>7.5%</p> <p>7.5%</p> <p>15%</p> <p>12.5%</p>	<p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p>			
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter					
ex	Fittings of 8479.89 suitable for use in ships, boats or other vessels	45%	G/HS/87/2			
<u>8480</u>	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics					
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex  8483	<p>valves and thermostatically controlled valves</p> <p>Hydraulic control valves of 8481.80 for use in agricultural tractors for operation of agricultural implements; parts of 8481.90 for the foregoing</p> <p>Taps, cocks, valves and similar appliances of 8481.80 for refrigerators or refrigerating equipment</p> <p>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)</p>	Free	G/HS/87/2			
ex  8501	<p>Goods of 8483.10, 8483.30, 8483.40 or 8483.50 of a kind used in internal combustion piston engines of the vehicles of 8701.20, 8702, 8703, 8704 or 8705</p> <p>- <u>except</u> for fuel injection equipment (including universal joints)</p> <p>Electric motors and generators (excluding generating sets)</p> <p>AC generators exceeding 500 kVA, of 8501.63 and 8501.64</p>	45%	G/HS/87/2			
ex		Free	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
8502	Electric generating sets and rotary converters	3				7
ex	AC generating sets exceeding 500kVA of 8502.13 and 8502.30	Free	G/HS/87/2			
8504	Electrical transformers, static converters (for example, rectifiers) and inductors					
ex	Ballasts of 8504.10; inductors of 8504.50; parts of 8504.90 for inductors	11.5%	G/HS/87/2			
	Transformers of 8504.31 of a kind used in or with radio, television or audio equipment, and parts thereof of 8504.90	11.5%	G/HS/87/2			
	Electric current rectifying assemblies of 8504.40 and parts thereof of 8504.90					
	- except high tension generators (powerpacks) for radio, television, or audio amplifiers.	11.5%	G/HS/87/2			
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)					
ex	Alkaline accumulators of 8507.30, 8507.40 and 8507.80	11.5%	G/HS/87/2			
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition-magnos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors);					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex 8512	generators (for example, dynamo, alternators) and cut-outs of a kind used in conjunction with such engines  Glow plugs and heating coils of 8.11.80  Electrical lighting or signalling equipment (excluding articles of 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	4½%	G/HS/87/2			
ex	Lighting sets of 8512.10 consisting basically of dynamo and headlamp  Lighting or visual signalling equipment of 8512.20 for highway motor vehicles of 8701.20, 8702, 8703, 8704 and 8705; sound signalling equipment of 8512.30 for highway motor vehicles of 8701.20, 8702, 8703, 8704 and 8705 - except . spot lamps - lampware for interior lighting	Free	G/HS/87/2			
8514	Windscreen wipers of 8512.40  Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment	37.5%	G/HS/87/2			
8516	Electric, instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing	4½%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	<p>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 boiling resistors, other than those of 8516.71.</p> <p>Microwave ovens of 8516.50; other ovens, cookers, cooking plates, boiling rings, grillers and roasters, of 8516.60; electric heating resistors of 8516.80 for goods of 8516.60; parts of 8516.00 for goods of 8516.50 and 8516.60</p> <p>Electric instantaneous or storage water heaters and immersion heaters of 8516.10; electric space heating apparatus and electric soil heating apparatus of 8516.21 and 8516.29; electro-thermic hair-dressing or hand-drying apparatus of 8516.32 and 8516.33; other electro-thermic appliances of 8516.71, 8516.72 and 8516.79</p> <p>Other electric heating resistors of 8516.80 and parts of 8516.90</p> <ul style="list-style-type: none"> <li>- <u>except</u> - heating cable <ul style="list-style-type: none"> <li>• for goods of 8516.21, 8516.29, 8516.31, 8516.40 and 8516.72</li> <li>• for kettles of 8516.79</li> </ul> </li> </ul>	40%	G/HS/87/2			
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	45%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex 8525	Dictating machines of 8520.10 and 8520.31 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	10%	G/HS/87/2			
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus - <u>except</u> radio remote control apparatus of 8526.92 for toys or models	30%	G/HS/87/2			
ex 8527	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	30%	G/HS/87/2			
ex 8529	Apparatus of 8527.90	30%	G/HS/87/2			
ex 8530	Parts suitable for use solely or principally with the apparatus of 8525 to 8528 Parts for apparatus of 8525 and 8526 Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of 8608)	30%	G/HS/87/2			
ex	Track control equipment of 8530.10 and parts therefor of 8530.90	45%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts					
ex	Fuses of 8535.10	4½%	G/HS/87/2			
8536	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					
ex	Fuses of 8536.10 <u>except</u> having a rupturing capacity in excess of 5000 kVA; relays of 8536.41 and 8536.49; other switches of 8536.50	4½%	G/HS/87/2			
8538	Parts suitable for use solely or principally with the apparatus of 8545, 8546 or 8537					
ex	Parts of 8538.90 for the following: - fuses of 8535.10 - fuses of 8536.10 - relays of 8536.41 and 8536.49 - other switches of 8536.50	4½%	G/HS/87/2			



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)					
ex	Deflection coils (yokes) of 8540.91	45%	G/HS/87/2			
8544	Insulated (including enamelled or annealed) 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					
ex	Compensation or extension leads for thermo-couples of 8544.49; electric conductors of 8544.60 designed for working pressures exceeding 33000 volts	Free	G/HS/87/2			
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes					
ex	Blocks, plates, slabs and rods of 8545.90; arc-lamp or other lamp carbons of 8545.90	27.5%	G/HS/87/2			
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	insulators of 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material					
ex	Of mica, of 8547.90	27.5%	G/HS/87/2	IN		
8607	Parts of railway or tramway locomotives or rolling-stock					
8608	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	30%	G/HS/87/2	AT		
ex	Electro-mechanical track control equipment and parts therefor	45%	G/HS/87/2			
ex	Other - <u>except electro-mechanical equipment</u> and parts therefor	30%	G/HS/87/2			
8701	Tractors (other than tractors of 8700)					
ex	Road tractors of 8701.20, assembled, presented with their trailers or semi-trailers and which, when combined, have a gross vehicle weight of 10.16 tonnes or more	27.5%	G/HS/87/2			
	Track-laying tractors of 8701.30	Free	G/HS/87/2			
	Agricultural tractors of 8701.00 having an engine power of 15 kW or more					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
	<ul style="list-style-type: none"> <li>- <u>except</u> . air conditioning equipment</li> <li>  . pneumatic tyres and tubes</li> <li>  . winches</li> </ul> <p>Other tractors of 8701.90</p> <ul style="list-style-type: none"> <li>- <u>except</u> . agricultural tractors having an engine power of less than 15 kW</li> <li>  . for dumpers</li> </ul> <p>Public-transport type passenger motor vehicles</p>	Free	G/HS/87/2	AT		
8702	Assembled vehicles having a gross vehicle weight of 10.16 tonnes or more	20%	G/HS/87/2			
ex	- <u>except</u> air-cushion vehicles	22.5%	G/HS/87/2			
8704	Motor vehicles for the transport of goods	22.5%	G/HS/87/2			
ex	Assembled vehicles of 8704.22, 8704.23 and 8704.32 having a gross vehicle weight of 10.16 tonnes or more	22.5%	G/HS/87/2			
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	22.5%	G/HS/87/2			
ex	Assembled vehicles having a gross vehicle weight of 10.16 tonnes or more					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
8708	<ul style="list-style-type: none"> <li>- <u>except</u> . crane lorries of 8705.10</li> <li>• fire fighting vehicles of 8705.30</li> </ul>	22.5%	G/HS/87/2			
ex	Parts and accessories of the motor vehicles of 8701 to 8705  Parts and accessories of 8708.29 to 8708.99 for tractors of 8701.90 - <u>except</u> . for agricultural tractors • for tractors for dumpers  Bumpers and parts thereof of 8708.10; safety seat belts of 8708.21; other parts and accessories of 8708.29 to 8708.99 for road tractors of 8701.20, tractors of 8701.90 for dumpers, and motor vehicles of 8702 to 8705	20%	G/HS/87/2			
8709	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	37.5%	G/HS/87/2			
ex	Parts of 8709.90 - <u>except</u> for tractors of the type used on railway station platforms	45%	G/HS/87/2			
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 245 cm <sup>3</sup> , or 8711.10 and 8711.20 except tyres and tubes - motor scooters - other	15% Free	G/HS/87/2 G/HS/87/2			
8714	Parts and accessories of vehicles of 8711 to 8713	41% or, if higher, \$1.88 each and 7%	G/HS/87/2			
ex	Frames and forks and parts thereof of 8741.91	6%	G/HS/87/2			
8716	Other parts and accessories of 8714.92, 8714.93, 8714.94, 8714.96 and 8714.99 - <u>except</u> : warning devices - parts for saddles	6%	G/HS/87/2			
ex	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof  Trailers and semi-trailers of 8716.31, 8716.39 and 8716.40, assembled, presented with their road tractors and wheels, when combined, have a gross vehicle weight of 10.16 tonnes or more;	22.5% 45%	G/HS/87/2 G/HS/87/2			
8801	Parts of 8716.90  Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	10%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles					
ex	- except spacecraft (including satellites) and spacecraft launch vehicles of 8802.10	10%	G/HS/87/2			
<u>8804</u>	Parachutes (including dirigible parachutes) and parachutes; parts thereof and accessories thereto	10%	G/HS/87/2			
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of 8544; 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					
ex	Optical fibres of 9001.10	2.5%	G/HS/87/2			
9002	Powered glass lenses of 9001.90	7.5%	G/HS/87/2			
ex	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					
ex	Objective lenses of 9002.11 for cameras, projectors or photographic enlargers; or reducers; colour filters of 9002.10	7.5%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy					
ex	Binoculars of 9005.10 and parts and accessories therefor of 9005.90; refracting telescopes of 9005.80 and parts and accessories therefor of 9005.90	7.5%	G/HS/87/2			
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of 8539					
ex	Cameras of 9006.20 to 9006.59	Free	G/HS/87/2			
	Tripods of 9006.91 and parts therefor of 9006.99	30%	G/HS/87/2			
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus					
ex	Cameras of 9007.11 and 9007.19 - except surveillance cameras of a kind used in photographic security systems	Free	G/HS/87/2			
	Projectors of 9007.21 having a film with capacity of 8mm, being projectors the design of which does not include provision for the reproduction of sound	10%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers					
ex	Overhead projectors of 9008.30 Other image projectors of 9008.30 - <u>except</u> projection of film strip transparencies	15%	G/HS/87/2			
9011	Compound optical microscopes, including those for microphotography, microcinematography or microprojection	10%	G/HS/87/2			
9012	Microscopes other than optical microscopes; diffraction apparatus	12.5%	G/HS/87/2			
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	Free	G/HS/87/2			
ex	Telescopic sights of 9013.10 for fitting to arms and parts and accessories therefor of 9013.90	Free	G/HS/87/2			
9014	Hand magnifying glasses and magnifiers of 9013.80 Direction finding compasses; other navigational instruments and appliances	7.5%	G/HS/87/2			



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex 9015	<p>Electric of 9014.20 and 9014.80</p> <p>- <u>except</u> incorporating lasers or designed to incorporate lasers</p> <p>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders</p>	Free	G/HS/87/2			
ex	<p>Electric geophysical of 9015.20 and 9015.80</p> <p>- <u>except</u> incorporating lasers or designed to incorporate lasers</p> <p>Other electric</p> <p>- <u>except</u> - incorporating lasers or designed to incorporate lasers</p> <p>• parts and accessories of 9015.90</p>	15%	G/HS/87/2			
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Free	G/HS/87/2			
ex 9018	<p>Electric balances</p> <p>Instruments and appliances used in medical, surgical, dental or veterinary science, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments</p>	Free	G/HS/87/2			
ex	<p>Audiometers of 9018.10, single channel, of the screening type, other than those used solely for testing the hearing of new born infants;</p> <p>Injection or puncture needles of 9018.32 and 9018.39;</p>					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
	<p>Dental drill engines of 9018.41, air-turbine operated, comprising at least an operating hand piece and air supply controller;            Apparatus for the administration of anaesthetic gases, of 9018.49 and 9018.90;            Dental articulators of 9018.49;            Dental endodontic depth measuring gauges of 9018.49;            Dental occlusal programming units of 9018.49;            Incubators for babies of 9018.90;            Suction apparatus of 9018.90</p> <p>Electro-cardiographs of 9018.11;            Kymographs of 9018.19;            Physiological equipment of 9018.19 for monitoring or recording respiration rate, heart beat rate, blood pressure or body temperature;            Ultrasonic diagnostic imaging units of 9018.19;            Syringes of 9018.31, of plastic, with or without needles, designed for use with injection or puncture needles;            Catheters (except elastic gum woven catheters), cannulae, suction tubes, drainage appliances and the like of 9018.39 and 9018.90;            Defibrillators of 9018.90;            Infusion or transfusion sets of 9018.90 for blood or other fluids</p> <p>Ophthalmic instruments and appliances of 9018.50</p>	<p>20%</p> <p>30%</p> <p>Free</p>	<p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p>			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
9021	<p>Other</p> <p>- <del>except</del> - dental chairs of 9018.40 operating hand pieces of 9018.40 for dental apparatus</p> <p>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</p>	Free	G/HS/87/2	AT, SE		
ex	Hearing aids of 9021.40 and parts and accessories therefor of 9021.90	15%	G/HS/87/2			
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastic)	Free	G/HS/87/2			
ex	Electric of 9024.10 and 9024.80	Free	G/HS/87/2			
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Free	G/HS/87/2			
ex	<p>Temperature gauges of 9025.10 of a kind used with internal combustion engines</p> <p>- electric</p> <p>- other</p>	7.5% 37.5%	G/HS/87/2 G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
9026	Other of 9025.11 to 9025.80 - electric - other  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 9014, 9015, 9028 or 9032	Free 17.5%	G/HS/87/2 G/HS/87/2			
ex	Gauges of 9026.10, 9026.20 and 9026.80 of a kind used with internal combustion engines for indicating the amount of fuel in the fuel tank and other gauges of a kind used solely or principally in motor vehicles - electric - other  Other of 9026.10, 9026.20 and 9026.80 - electric - other - <u>except</u> : pressure gauges - pneumatic regulating and controlling devices	25% 37.5%  Free	G/HS/87/2 G/HS/87/2  G/HS/87/2			
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like;	17.5%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	Instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microscopes Spectrophotometers of 9027.10; ultra-violet absorbance monitors of 9027.50 Electrical pH and RH meters of 9027.80 Other of 9027.10 to 9027.80; microscopes of 9027.90	1% 2% Free	G/HS/87/2 G/HS/87/2 G/HS/87/2			
9028 ex	Gas, liquid or electricity supply or production meters, including calibrating meters therefor Gas meters of 9028.10 - <u>except</u> of the household supply kind Liquid meters of 9028.20 - <u>except</u> . inferential water meters . water meters of the positive kind not exceeding 100 mm diameter in size . of a kind commonly used in pumps installed for retailing petroleum oils	17.5%	G/HS/87/2			
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of 9016; struktometers	17.5%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	Goods of 9029.10 suitable for use solely or principally in motor vehicles speed indicators of 9029.20 and tachometers of 9029.20 - electric	25%	G/HS/87/2			
9030	Other goods of 9029.10 - electric	Free	G/HS/87/2			
ex	Oscilloscopes, spectrum analyzers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations Instruments or apparatus of 9030.10 of a kind used in geophysical exploration for measuring gamma radiations Other instruments or apparatus of 9030.10	15%	G/HS/87/2			
9031	Cathode-ray oscilloscopes of 9030.20; instruments and apparatus specially designed for telecommunications of 9030.40; transmission test instruments of 9030.40 Other of 9030.20, 9030.31, 9030.39, 9030.81 and 9030.89 Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	30%	G/HS/87/2			
		25%	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
		3	4	5	6	7
ex	<p>Dynamic motor vehicle wheel balancers of 9031.10; electrical test benches of 9031.20 for internal combustion engines; electrical dynamometers of 9031.80 for testing the power output of motor vehicle or motor-cycle engines; other electrical appliances of 9031.80 for analysing or testing internal combustion engines</p>	2%	G/HS/87/2			
9032	<p>Electric planimeters of 9031.80</p>	1%	G/HS/87/2			
ex	<p>Other electric instruments, appliances and machines of 9031.10, 9031.20 or 9031.80</p> <p>Automatic regulating or controlling instruments and apparatus</p> <p>Electrically operated thermostats of 9032.10 of a kind used with electrically operated domestic appliances; voltage regulators of 9032.89 of a kind commonly used with motor vehicles for 6V or 12V systems; instruments and apparatus of 9032.89 of a kind commonly used with dies or moulds to automatically control their temperature.</p> <p>Other electrically operated thermostats of 9032.10; electrically operated thermostats of 9032.20; other electrically operated of 9032.89</p> <p>- <u>except</u> goods incorporating, or designed to incorporate, thyristors, power transistors, or the like, of a kind used for controlling electric motors</p>	Free	G/HS/87/2			
ex		2%	G/HS/87/2			
		Free	G/HS/87/2			

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
9105	Manostats of 9032.20, non-electric; hydraulic or pneumatic instruments or apparatus of 9032.81; other non-electric of 9032.89	17.5%	G/HS/87/2			
ex	Other clocks					
9113	Clocks, non-electric, of 9105.19, 9105.29 and 9105.99, partly of wood	45%	G/HS/87/2			
ex	Watch straps, watch bands and watch bracelets, and parts thereof					
9201	Of precious metal or of metal clad with precious metal, of 9113.10	34%	G/HS/87/2			
ex	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments					
ex	Upright pianos of 9201.10; grand pianos of 9201.20	40%	G/HS/87/2	CS,JP		
9204	Accordions and similar instruments; mouth organs					
ex	Accordions and similar instruments of 9204.10	Free	G/HS/87/2			
	- piano type	17.5%	G/HS/87/2			
	- other	17.5%	G/HS/87/2			
	Mouth organs of 9204.20, having 40 reeds or more					



## SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
9205	Other wind instruments (for example, clarinets, trumpets, bagpipes)	7.5%	G/HS/87/2			
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	7.5%	G/HS/87/2			
ex 9302	Organs and synthesizers of 9207.10	7.5%	G/HS/87/2			
9306	Revolvers and pistols, other than those of 9303 or 9304	10%	G/HS/87/2			
ex 9403	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	27.5%	G/HS/87/2			
ex 9403	Cartridges, loaded, with or without bullets or shot, of 9306.10, 9306.21 and 9306.30	27.5%	G/HS/87/2			
ex 9405	Other furniture and parts thereof Parts of 9403.90 Other - except tricycles, tea trolleys and the like of 9403.10, 9403.20, 9403.30, 9403.60, 9403.70 and 9403.80	42.5%	G/HS/87/2	SE	SE	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or	42.5%	G/HS/87/2	SE	SE	

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	Included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	11%	G/HS/87/2	AT		
9506	Chandeliers of 9405.10 of glass or of base metal Candlesticks of 9405.50 of glass 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	7.5%	G/HS/87/2			
ex	Cricket balls of 9506.69; cricket bats of 9506.99	11%	G/HS/87/2	IN, PK		
9507	Coir mats of 9506.91 and 9506.99 Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; dummy "birds" (other than those of 9708 or 9705) and similar hunting or shooting requisites	30%	G/HS/87/2	IN		
ex	Fish-hooks of 9507.20	10%	G/HS/87/2	NO		
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared					

## SCHEDULE I — AUSTRALIA — Part I

Tariff item number	Description of product	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
ex	<p>knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)</p> <p>Tooth brushes of 9603.21; hair and nail brushes of 9603.29; paint and varnish brushes of 9603.40; scrubbing and cloth brushes of 9603.90</p>	35%	G/HS/87/2			
9606	<p>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks</p>	35%	G/HS/87/2	CS		
ex	<p>Buttons of 9606.22 of base metal; button moulds, other parts of buttons and button blanks, of 9606.30, of base metal</p>	35%	G/HS/87/2			

SCHEDULE I — AUSTRALIA — Part I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
<p>PART II — PREFERENTIAL TARIFF</p> <p>NIL</p>						

## GENERAL AGREEMENT ON TARIFFS AND TRADE

## SCHEDULE V — (CANADA)

## Consolidation of GATT concessions

## SCHEDULE V — CANADA

This Schedule is authentic only in the English and French languages

## PART I

## Most-Favoured-Nation Tariff

SCHEDULE V  
CANADA

## Section I

## LIVE ANIMALS; ANIMAL PRODUCTS

## Notes.

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

SCHEDULE V  
CANADA

## Chapter 1

## LIVE ANIMALS

## Note.

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

## Supplementary Note.

1. For the purpose of heading Nos. 01.01 to 01.04 inclusive, the expression "pure bred breeding animals" applies only to animals certified by the Director of the Canadian National Livestock Records or the Secretary of any other governing association incorporated under the *Livestock Pedigree Act* as being "pure bred", imported specially for breeding purposes.



SCHEDULE V  
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0101.11 00 0101.19 00 0101.20.00	Live horses, asses, mules and hinnies -Horses: --Pure-bred breeding animals --Other -Asses, mules and hinnies	Free Free Free	G/US/R/7/2 G/US/R/7/2 G/US/R/7/2			
0102.10 00 0102.90.10 0102.90.90	Live bovine animals -Pure-bred breeding animals -Other ---Dairy cattle ---Other	Free Free 2 214/kg ...	G/US/R/7/2 G/US/R/7/2 G/US/R/7/2			
0103.10 00 0103.91 00 0103.92 00	Live swine. -Pure-bred breeding animals -Other: --Weighing less than 50 kg --Weighing 50 kg or more	Free Free Free	G/US/R/7/2 G/US/R/7/2 G/US/R/7/2			
0104.10.10 0104.10.90 0104.20.10 0104.20.90	Live sheep and goats. -Sheep: ---Pure-bred breeding animals ---Other -Goats ---Pure-bred breeding animals ---Other	Free \$1 each Free \$1 each	G/US/R/7/2 G/US/R/7/2 G/US/R/7/2 G/US/R/7/2			
0105.11 10 0105.11 90 0105.19.10 0105.19.91 0105.19.92 0105.91 00	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls. -Weighing not more than 185g. --Fowls of the species <i>Gallus domesticus</i> ---For breeding purposes ---Other ---For breeding purposes ---Other ---Ducks, geese and turkeys ---Guinea fowls -Other: --Fowls of the species <i>Gallus domesticus</i>	(UNITED) 24 each (UNITED) 12 % 4 214/kg 4 214/kg	G/US/R/7/2 G/US/R/7/2 G/US/R/7/2 G/US/R/7/2 G/US/R/7/2			
<p>(1) The concessional duty of 2 214/kg for live cattle 90 kg or more but less than 320 kg under 0102.90.90 is conditional on the continuation in effect of an applied rate of duty of 2 214/kg under USA item 0102.90.40.</p>						

SCHEDULE V  
CANADA

Tariff Item Number	Description of Products	Rate or Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0105 99 00	--Other	4.41¢/kg	G/HS/87/2			
0106 00 00	Other live animals.	Free ...	G/HS/87/2			
(1) Bees unbound.						

SCHEDULE V  
CANADA

## Chapter 2

## MEAT AND EDIBLE MEAT OFFAL

## Note.

1. This Chapter does not cover:

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

SCHEDULE V  
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0201.10.00 0201.20.00 0201.30.00	Meat of bovine animals, fresh or chilled --Carcasses and half-carcasses --Other cuts with bone in --Boneless	4 414/kg 4 414/kg 4 414/kg	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
0202.10.00 0202.20.00 0202.30.00	Meat of bovine animals, frozen. --Carcasses and half-carcasses --Other cuts with bone in --Boneless	4 414/kg 4 414/kg 4 414/kg	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
0203.11.00 0203.12.00	Meat of swine, fresh, chilled or frozen. --Fresh or chilled: --Carcasses and half-carcasses	Free Free	G/HS/R1/2 G/HS/R1/2			
0203.19.00	--Hams, shoulders and cuts thereof, with bone in --Other:	Free	G/HS/R1/2			
0203.21.00 0203.22.00 0203.29.00	--Carcasses and half-carcasses --Hams, shoulders and cuts thereof, with bone in --Other:	Free Free Free	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
0204.10.00	Meat of sheep or goats, fresh, chilled or frozen. --Carcasses and half-carcasses of lamb, fresh or chilled	6 614/kg	G/HS/R1/2			
0204.21.00 0204.22.00 0204.23.00 0204.30.00	--Other meat of sheep, fresh or chilled: --Carcasses and half-carcasses --Other cuts with bone in --Boneless --Carcasses and half-carcasses of lamb, frozen	6 614/kg 6 614/kg 6 614/kg 6 614/kg	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
0204.41.00 0204.42.00 0204.43.00 0204.50.00	--Other meat of sheep, frozen: --Carcasses and half-carcasses --Other cuts with bone in --Boneless --Meat of goats	6 614/kg 6 614/kg 6 614/kg Free	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	Free	G/HS/R1/2			

SCHEDULE V  
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0206 10 00	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	Free	G/US/A7/2			
0206 21 00	--Tongues	Free	G/US/A7/2			
0206 22 00	--Livers	Free	G/US/A1/2			
0206 23 00	--Other	Free	G/US/A1/2			
0206 30 00	-Of bovine animals, frozen:	Free	G/US/A1/2			
0206 41 00	-Of swine, fresh or chilled	Free	G/US/A7/2			
0206 43 00	--Livers	Free	G/US/A7/2			
0206 49 00	--Other, fresh or chilled	Free	G/US/A1/2			
0206 50 00	-Other, frozen	Free	G/US/A1/2			
0207 10 00	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	12 5% but not less than	G/US/A7/2			
	-Poultry not cut in pieces, fresh or chilled	11 02% /kg or more than				
		22 05% /kg				
		12 5% but not less than	G/US/A7/2			
		11 02% /kg or more than				
		22 05% /kg				
0207 21 00	-Poultry not cut in pieces, frozen.	12 5% but not less than	G/US/A7/2			
	--Fowls of the species <i>Gallus domesticus</i>	11 02% /kg or more than				
		22 05% /kg				

SCHEDULE V  
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0207.22.00	--Turkeys	12.5% but not more than 11.02% /kg or more than 22.05¢ /kg	G/US/R1/2			
0207.23.00	--Ducks, geese and guinea fowls	12.5% but not more than 11.02% /kg or more than 22.05¢ /kg	G/US/R1/2			
0207.31.00 0207.39.00	-Poultry cuts and offal (including livers), fresh or chilled: --Fatty livers of geese or ducks --Other	Free 12.5% but not more than 11.02% /kg or more than 22.05¢ /kg	G/US/R1/2 G/US/R1/2			
0207.41.00	-Poultry cuts and offal other than livers, frozen: --Of fowls of the species <i>Gallus domesticus</i>	12.5% but not more than 11.02% /kg or more than 22.05¢ /kg	G/US/R1/2			

SCHEDULE V  
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0207.42.00	--of turkeys	17 5% but not less than 11 024 /kg or more than 22 054 /kg	C/HS/RT/2			
0207.43.00	--of ducks, geese or guinea fowls	17 5% but not less than 11 024 /kg or more than 22 054 /kg	C/HS/RT/2			
0207.50.00	-Poultry livers, frozen	Free	C/HS/RT/2			
0208.10.00	Other meat and edible meat offal, fresh, chilled or frozen.	Free	C/HS/RT/2			
0208.20.00	-of rabbits or hares	Free	C/HS/RT/2			
0208.90.00	-Frogs, legs -Other	Free	C/HS/RT/2			
0209.00.10	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked	Free	C/HS/RT/2			
0209.00.20	---Pig fat ---Poultry fat	17 5% but not less than 11 024 /kg or more than 22 054 /kg	C/HS/RT/2			

SCHEDULE V  
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0210.11.00	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	2 214/kg	G/HK/R1/2			
0210.12.00	--Meat of swine; --Hans, shoulders and cuts thereof, with bone in --Bellies (streaky) and cuts thereof	2 214/kg	G/HK/R1/2			
0210.19.10	--Other	Free	G/HK/R1/2			
0210.19.90	---Salt pork in barrels	2 214/kg	G/HK/R1/2			
0210.20.00	-Meat of bovine animals -Other, including edible flours and meals of meat or meat offal	2 214/kg	G/HK/R1/2			
0210.90.10	---Meat of poultry	17.5% but not less than 11.024 /kg or more than 27.054 /kg	G/HK/R1/2			
0210.90.90	---Other	2 214/kg	G/HK/R1/2			



SCHEDULE V  
CANADA

## Chapter 3

FISH AND CRUSTACEANS, MOLLUSCS  
AND OTHER AQUATIC INVERTEBRATES

## Note.

1. This Chapter does not cover:
  - (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
  - (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 23.01); or
  - (c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

SCHEDULE V  
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0301.10.00	Live fish.	Free	G/HS/R1/2			
0301.91.00	-Ornamental fish. -Other live fish.	Free	G/HS/R1/2			
0301.92.00	--Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo gairdneri</i> , <i>Salmo gairdneri</i> , <i>Salmo gairdneri</i> )	Free	G/HS/R1/2			
0301.93.00	--Eels ( <i>Anguilla</i> spp.)	Free	G/HS/R1/2			
0301.99.00	--Carp --Other	Free	G/HS/R1/2			
0302.11.00	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	Free	G/HS/R1/2			
0302.12.00	--Salmonidae, excluding livers and roes: --Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo gairdneri</i> , <i>Salmo gairdneri</i> , <i>Salmo gairdneri</i> )	Free	G/HS/R1/2			
0302.19.00	--Pacific salmon ( <i>Oncorhynchus</i> spp.), Atlantic salmon ( <i>Salmo salar</i> ) and Arctic char ( <i>Salmo arcticus</i> )	Free	G/HS/R1/2			
0302.21.00	--Flat fish ( <i>Pleuronectidae</i> , <i>Soleidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes: --Halibut ( <i>Heterostichus hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	Free	G/HS/R1/2			
0302.22.00	--Plaice ( <i>Pleuronectes platessa</i> )	Free	G/HS/R1/2			
0302.23.00	--Sole ( <i>Solea</i> spp.)	Free	G/HS/R1/2			
0302.29.00	--Other	Free	G/HS/R1/2			
0302.31.00	--Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus albacore</i> ) ( <i>Thunnus albacore</i> ), excluding livers and roes: --Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	Free	G/HS/R1/2			
0302.32.00	--Yellowfin tunas ( <i>Thunnus albacares</i> )	Free	G/HS/R1/2			
0302.33.00	--Skipjack or stripe-bellied bonito	Free	G/HS/R1/2			
0302.39.00	--Other	Free	G/HS/R1/2			
0302.40.00	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> ), excluding livers and roes	Free	G/HS/R1/2			
0302.50.00	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes --Other fish, excluding livers and roes	Free	G/HS/R1/2			

SCHEDULE V  
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0302 61.00	--Sardines ( <i>Sardina pilchardus</i> , <i>Sardinella</i> spp.), sardine ( <i>Sardinella</i> spp.), bristling or sprats ( <i>Sprattus sprattus</i> )	Free	G/HS/R1/2			
0302 62 00	--Haddock ( <i>Melanogrammus aeglefinus</i> )	Free	G/HS/R1/2			
0302 63.00	--Coalfish ( <i>Dallia villosa</i> )	Free	G/HS/R1/2			
0302 64 00	--Mackerel ( <i>Scomber scomber</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	Free	G/HS/R1/2			
0302 65.00	--Dogfish and other sharks	Free	G/HS/R1/2			
0302 66 00	--Eels ( <i>Anguilla</i> spp.)	Free	G/HS/R1/2			
0302 70 00	--Livers and roes	5%	G/HS/R1/2			
0303 10 00	Fish, frozen, excluding fish filets and other fish meat of heading No. 03.04.	Free	G/HS/R1/2			
0303 21.00	--Pacific salmon ( <i>Oncorhynchus</i> spp.), excluding livers and roes	Free	G/HS/R1/2			
0303 22.00	--Atlantic salmon ( <i>Salmo salar</i> ) and other salmonidae, excluding livers and roes:	Free	G/HS/R1/2			
0303 23.00	--Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo gairdneri</i> , <i>Salmo alpinus</i> )	Free	G/HS/R1/2			
0303 24.00	--Atlantic salmon ( <i>Salmo salar</i> ) and other salmonidae, excluding livers and roes:	Free	G/HS/R1/2			
0303 25.00	--Atlantic salmon ( <i>Salmo salar</i> ) and other salmonidae, excluding livers and roes:	Free	G/HS/R1/2			
0303 31 00	--Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	Free	G/HS/R1/2			
0303 32 00	--Plaice ( <i>Pleuronectes platessa</i> )	Free	G/HS/R1/2			
0303 33 00	--Sole ( <i>Solea</i> spp.)	Free	G/HS/R1/2			
0303 34 00	--Other	Free	G/HS/R1/2			
0303 41 00	--Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus albacares</i> ) (Katsuwonus pelamis), excluding livers and roes:	Free	G/HS/R1/2			
0303 42 00	--Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	Free	G/HS/R1/2			
0303 43 00	--Yellowfin tunas ( <i>Thunnus albacares</i> )	Free	G/HS/R1/2			
0303 44 00	--Skipjack or stripe-bellied bonito	Free	G/HS/R1/2			
0303 45 00	--Other	Free	G/HS/R1/2			
0303 50 00	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	Free	G/HS/R1/2			

SCHEDULE V  
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0303 60 00	--Cod ( <i>Gadus morhua</i> , <i>Gadus opar</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	Free	G/HS/RT/2			
0303 71 00	--Other fish, excluding livers and roes: --Sardines ( <i>Sardina sardina</i> ), --Sardines spp., sardinella ( <i>Sardinella</i> spp.), bristling or sprats ( <i>Sprattus sprattus</i> )	Free	G/HS/RT/2			
0303 72 00	--Haddock ( <i>Merluccius aeglefinus</i> )	Free	G/HS/RT/2			
0303 73 00	--Coalfish ( <i>Porlachius virens</i> )	Free	G/HS/RT/2			
0303 74 00	--Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	Free	G/HS/RT/2			
0303 75 00	--Dogfish and other sharks	Free	G/HS/RT/2			
0303 76 00	--Eels ( <i>Anguilla</i> spp.)	Free	G/HS/RT/2			
0303 77 00	--Sea bage ( <i>Dicentrarchus labrax</i> )	Free	G/HS/RT/2			
0303 78 00	--Hake ( <i>Merluccius spp.</i> , <i>Urophycis</i> spp.)	Free	G/HS/RT/2			
0303 79 00	--Other	5%	G/HS/RT/2			
0303 80 00	--Livers and roes	Free	G/HS/RT/2			
0304 10 00	Fish filets and other fish meat (whether or not minced), fresh, chilled or frozen.	Free	G/HS/RT/2			
0304 20 00	--Fresh or chilled	Free	G/HS/RT/2			
0304 30 00	--Frozen filets	Free	G/HS/RT/2			
0304 90 00	--Other	Free	G/HS/RT/2			
0705 10 00	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process, fish meal fit for human consumption.	5%	G/HS/RT/2			
0705 20 00	--Fish meal fit for human consumption	5%	G/HS/RT/2			
0705 30 00	--Livers and roes, dried, smoked, salted or in brine	Free	G/HS/RT/2			
0705 40 00	--Fish filets, dried, salted or in brine, but not smoked	Free	G/HS/RT/2			
0705 50 00	--Smoked fish, including filets	Free	G/HS/RT/2			
0705 60 00	--Pacific salmon ( <i>Oncorhynchus</i> spp.), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Morone morone</i> )	Free	G/HS/RT/2			
0705 70 00	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> )	Free	G/HS/RT/2			
0705 80 00	--Other	Free	G/HS/RT/2			
0705 90 00	--Dried fish, whether or not salted but not smoked:	Free	G/HS/RT/2			

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Tarif Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
0305.51.00	--Cod ( <i>Gadus morhua</i> , <i>Gadus aegleus</i> , <i>Gadus macrocephalus</i> )	Free	C/HS/R7/2			
0305.59.00	--Other fish, salted but not dried or smoked and fish in brine:	Free	C/HS/R1/2			
0305.61.00	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> )	Free	C/HS/R7/2			
0305.62.00	--Cod ( <i>Gadus morhua</i> , <i>Gadus aegleus</i> , <i>Gadus macrocephalus</i> )	Free	C/HS/R7/2			
0305.63.00	--Anchovies ( <i>Engraulis</i> spp.)	Free	C/HS/R7/2			
0305.69.00	--Other	Free	C/HS/R1/2			
0306.11.00	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:					
	--Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Uca</i> spp.)	RX	C/HS/R7/2			
	--Lobsters ( <i>Homarus</i> spp.)	Free	C/HS/R7/2			
0306.12.00	--Shrimps and prawns	Free	C/HS/R7/2			
0306.13.00	--Crabs	RX	C/HS/R7/2			
0306.14.00	--Other	RX	C/HS/R1/2			
0306.19.00	--Not frozen:					
	--Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Uca</i> spp.)	RX	C/HS/R7/2			
0306.21.00	--Lobsters ( <i>Homarus</i> spp.)	Free	C/HS/R7/2			
0306.22.00	--Shrimps and prawns	Free	C/HS/R7/2			
0306.23.00	--Crabs	RX	C/HS/R7/2			
0306.24.00	--Other	RX	C/HS/R7/2			
0306.29.00						
	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.					
	--Oysters					
	--In shell	5%	C/HS/R7/2			
1707.10.10	--In shell	Free	C/HS/R7/2			
1707.10.20	--Shelled					



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Chapter 4

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

Notes.

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

Supplementary Note.

1. The weight of the packages shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under the following tariff item Nos.:

0402.10.00  
0402.21.10  
0402.29.10  
0402.91.00  
0402.99.00  
0403.90.10  
0404.10.10

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0401.10.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, -Of a fat content, by weight, not exceeding 1%	17.5%	C/H/S/R/1/2			
0401.20.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	17.5%	C/H/S/R/1/2			
0401.30.00	-Of a fat content, by weight, exceeding 6%	17.5%	C/H/S/R/1/2			
0402.10.00	Milk and cream, concentrated or containing added sugar or other sweetening matter, -In powder, granules or other solid forms of a fat content, by weight, not exceeding 1.5%	7.72¢/kg	C/H/S/R/1/2			
0402.21.10	-In powder, granules or other solid forms of a fat content, by weight, exceeding 1.5%					
0402.21.20	-Not containing added sugar or other sweetening matter	1.72¢/kg	C/H/S/R/1/2			
0402.29.10	---Milk	15%	C/H/S/R/1/2			
0402.29.20	---Cream	7.72¢/kg	C/H/S/R/1/2			
0402.29.30	---Other	15%	C/H/S/R/1/2			
0402.91.00	---Not containing added sugar or other sweetening matter	6.61¢/kg	C/H/S/R/1/2			
0402.99.00	---Other	6.61¢/kg	C/H/S/R/1/2			
0403.10.10	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	15%	C/H/S/R/1/2			
0403.90.10	-Other	7.72¢/kg	C/H/S/R/1/2			
0403.90.90	---Fermented buttermilk	17.5%	C/H/S/R/1/2			
	---Other					



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0404.10.10 0404.10.90 0404.90.00	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. -Whey, whether or not concentrated or containing added sugar or other sweetening matter ---Other -Other	7.72%/kg 17.5% 15%	G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			
0405.00.10 0405.00.90	Butter and other fats and oils derived from milk. --Butter ---Other	26.46% /kg 17.5%	G/HS/R7/2 G/HS/R7/2			
0406.10.00 0406.20.10 0406.20.90 0406.30.00 0406.40.00 0406.90.10 0406.90.90	Cheese and curd. -Fresh cheese (including whey cheese), not fermented and curd. -Grated or powdered cheese, of all kinds ---Cheddar and Cheddar types ---Other -Processed cheese, not grated or powdered -Blended cheese -Other cheese ---Cheddar and Cheddar types ---Other	7.72%/kg 5.61%/kg 7.72%/kg 7.72%/kg 7.72%/kg 5.61%/kg 7.72%/kg	G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			
0407.00.00	Birds' eggs, in shell, fresh, preserved or cooked.	3.5% /kg	G/HS/R7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0408 11 00 0408 19 00	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. -Egg yolks: --Dried --Other	20% 15.4% /kg	G/HS/BI/2 G/HS/BI/2			
0408 91 00 0408 99 00	-Other: --Dried --Other	20% 15.4% /kg	G/HS/BI/2 G/HS/BI/2			
0409 00 00	Natural honey.	1.31% /kg	G/HS/BI/2			
0410 00 00	Edible products of animal origin, not elsewhere specified or included.	17.5%	G/HS/BI/2			

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Chapter 5

PRODUCTS OF ANIMAL ORIGIN,  
NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover:
  - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - (b) Hides or skins (including furskins) other than goods of heading No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).
2. For the purpose of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Supplementary Note.

1. Tariff item No. 0510.00.10 covers all products of heading No. 05.10, other than animal urine, used in the preparation of pharmaceutical products.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	Free	G/HS/B7/2			
0502.10.00	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	Free	G/HS/R1/2			
0502.90.00	-Pigs', hogs' or boars' bristles and hair and waste thereof -Other	Free	G/HS/B1/2			
0503.00.10	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	2½%	G/HS/R1/2			
0503.00.90	---Put up as a layer with supporting material ---Other	Free	G/HS/B7/2			
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.	Free	G/HS/B1/2			
0505.10.00	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	Free	G/HS/B1/2			
0505.90.00	-Feathers of a kind used for stuffing; down -Other	Free	G/HS/B7/2			
0506.10.10	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products.	Free in 2%	G/HS/B1/2			
0506.10.90	-Osssein and bones treated with acid	Free	G/HS/B1/2			
0506.90.00	- - -For use in the manufacture of gelatin - - -Other -Other	Free	G/HS/B1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0507 10 00 0507 90 00	Ivory, tortoise-shell, whalebone and walrusbone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products. -Ivory; ivory powder and waste -Other	Free (UNBOUND)	C/HS/NT/2			
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone unworked or simply prepared but not cut to shape, powder and waste thereof.	Free	C/HS/NT/2			
0509 00 00	Natural sponges of animal origin.	Free	C/HS/NT/2			
0510 00 10	Ambrogio, 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. ---Glands and other animal products, other than animal urine, for use in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved ---Other	Free (UNBOUND)				
0510 00 90		10 %	C/HS/NT/2			
0511 10 00	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3 unfit for human consumption	(UNBOUND)				
0511 91 00	--Bovine semen -Other: --Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 --Other	Free	C/HS/NT/2			
0511 99 00		Free	C/HS/NT/2			

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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.

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## 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.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
0601 10 11 0601 10 19	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.	10% 0%	G/HS/R/1/2 G/HS/R/1/2			
0601 10 21	---Of the genus <i>Narcissus</i> ---Other, tuberos roots, corms, crowns and rhizomes.					
0601 10 22	---Tuberous roots of cannabis, dahlias and peonias	Free	G/HS/R/1/2			
0601 10 23	---Gladolus corms	12.5%	G/HS/R/1/2			
0601 10 29	---Rubarb crowns and asparagus crowns ---Other	Free 10%	G/HS/R/1/2 G/HS/R/1/2			
0601 20 10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	10%	G/HS/R/1/2			
0601 20 21	---Bulbs, tuberous roots, corms, crowns and rhizomes.	Free	G/HS/R/1/2			
0601 20 22	---Tuberous roots of cannabis, dahlias and peonias	Free	G/HS/R/1/2			
0601 20 29	---Chicory plants and roots ---Other	Free 10%	G/HS/R/1/2 G/HS/R/1/2			
0602 10 00 0602 20 00	Other live plants (including their roots), cuttings and slips; mushroom spawn; unrooted cuttings and slips	Free	G/HS/R/1/2			
0602 30 00	---Edible fruit or nut trees, shrubs and bushes, grafted or not	Free	G/HS/R/1/2			
0602 40 10 0602 40 30	---Rhododendrons and azaleas, grafted or not	10%	G/HS/R/1/2			
0602 91 00	---Mushroom spawn ---Other ---Other	Free	G/HS/R/1/2			

(1) Fruit trees unbound.



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0602 99.10	---Palms, ferns (other than tuberosus rooted ferns), rubber plants (Ficus liliacs, araucarias, laurels, cacti, trees, teasels, sweet potato plants, cabbage seedlings, cauliflower seedlings, onion seedlings and strawberry plants ---Other ----For propagation purposes ----Other	Free	G/HS/R1/2			
0602 99.91 0602 99.99		Free 10%	G/HS/R1/2 G/HS/R1/2			
0603 10 10 0603 10.90	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. ---Fresh ---Dried ---Other	UNBOUND 12.5%	G/HS/R1/2			
0603 90 10 0603 90 90	---Dyed, bleached or impregnated ---Other	10.2% 12.5%	G/HS/R1/2 G/HS/R1/2			
0604 10.00	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. ---Mosses and lichens ---Other	UNBOUND				
0604 91.10 0604 91.20 0604 91.30 0604 91.90	---Fresh ---Grasses and palm leaves ---Foliage of Asparagus acutirostris ---Christmas trees ---Other	Free 12.5% UNBOUND 12.5%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
0604 99 10 0604 99 90	---Other ---Grasses and palm leaves ---Other	UNBOUND 12.5%	G/HS/R1/2 G/HS/R1/2			

(1) Cactus bound at 10.2%, trees & teasels unbound.

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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 heading 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 heading 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 heading 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).

Supplementary Notes.

1. The weight of the packages shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under heading No. 07.02, 07.03, 07.04, 07.05, 07.06, 07.07, 07.08 or 07.09.
2. (a) The Minister or Deputy Minister may, subject to a tariff item mentioned in Supplementary Note 2 (b), order that a tariff item mentioned in Supplementary Note 2 (c) be suspended, for a period specified in the order, with respect to goods specified in the order and that a tariff item mentioned in Supplementary Note 2 (b) shall apply to those goods, when those goods are imported through a customs office in a region or part of Canada specified in the order during that period.  
 (b) Tariff items that may be brought into force: 0702.00.91, 0703.10.21, 0703.10.31, 0703.10.91, 0704.10.11 or 0704.10.12, 0704.20.11 or 0704.20.12, 0704.90.21, 0704.90.31, 0704.90.41, 0705.11.11 or 0705.11.12, 0705.19.11 or 0705.19.12, 0706.10.11 or 0706.10.12, 0706.10.21 or 0706.10.22, 0706.90.21 or 0706.90.22, 0706.90.51, 0707.00.91, 0708.10.91, 0708.20.21 or 0708.20.22, 0709.20.91, 0709.40.11 or 0709.40.12, 0709.60.10, 0709.90.31, 0709.90.41, or 0709.90.51 or 0709.90.52.

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- (c) Tariff items that may be suspended 0702.00.99, 0703.10.29, 0703.10.39, 0703.10.99, 0704.10.90, 0704.20.90, 0704.90.29, 0704.90.39, 0704.90.49, 0705.11.90, 0705.19.90, 0706.10.30, 0706.90.30, 0706.90.59, 0707.00.99, 0708.10.99, 0708.20.30, 0709.20.99, 0709.40.90, 0709.60.90, 0709.90.39, 0709.90.49 or 0709.90.60.
- (d) If, before the coming into force of an order under Supplementary Note 2 (a), a person purchased goods for importation through a customs office in a region or part of Canada specified in the order, in the expectation in good faith that the free rate of customs duty set out in a tariff item or tariff items listed in Supplementary Note 2 (c) would apply to the goods, and, at the time of the coming into force of the order, the goods were in transit to the purchaser in Canada, the tariff item or tariff items listed in Supplementary Note 2 (c) apply to the goods, notwithstanding the order.
3. (a) The Minister or Deputy Minister may order, for goods specified in the order and described in tariff item No. 0703.20.00, 0703.90.00, 0704.90.90, 0706.90.40, 0708.20.99, 0708.90.90, 0709.90.20, 0709.90.99 or 0714.90.21, that the rate of customs duty applicable to those goods be suspended for a period specified in the order and that a free rate customs duty shall apply to those goods when those goods are imported through a customs office in a region or part of Canada specified in the order during that period.
- (b) If, before an order under Supplementary Note 3 (a) is revoked or otherwise ceases to have effect, a person purchased goods for importation through a customs office in a region or part of Canada specified in the order, in the expectation in good faith that the free rate of duty would apply to the goods, and, at the time the order is revoked or ceases to have effect, the goods were in transit to the purchaser in Canada, the free rate of customs duty applies to the goods, notwithstanding that the order has ceased to have effect.
4. An order made by the Minister or Deputy Minister pursuant to Supplementary Note 2 (a) or 3 (a) shall be deemed not to be a regulation within the meaning and for the purposes of the *Statutory Instruments Act*.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0701 10 00	Potatoes, fresh or chilled	\$ 12 /tonne	G/HS/B/2			
0701 90 00	-Seed -Other	\$ 12 /tonne	G/HS/B/2			
0702 00 10	Tomatoes, fresh or chilled ---For processing	2 210/kg but not less than 15%	G/HS/B/2			
0702 00 91	-Other ----Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 32 weeks in any 12 month period ending 31st March	5 510/kg but not less than 15%	G/HS/B/2			
0702 00 99	----Other	Free	G/HS/B/2			
0703 10 10	Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled. -Onions and shallots ---Onion sets	6 610/kg but not less than 15%	G/HS/B/2			
0703 10 21	----Onions, Spanish-type, for processing ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	3 310/kg but not less than 15%	G/HS/B/2			
0703 10 29	----Other	Free	G/HS/B/2			
0703 10 31	----Onions or shallots, green ----Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 22 weeks in any 12 month period ending 31st March	5 510/kg but not less than 12 1/2%	G/HS/B/2			
0703 10 39	-Other	Free	G/HS/B/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0703 10 91	-----Imported during such period, which may be divided into two separate periods specified by order of the Minister or the Deputy Minister, not exceeding a total of 46 weeks in any 12 month period ending 31st March ----Other -Galic -Leks and other allaceous vegetables	3 214/kg but not less than 5%	G/HS/R/7/2			
0703 10 99 0703 20 00 0703 90 00	Cabbages, cauliflowers, kohlrabi, kale and other edible brassicas, fresh or chilled -Cauliflowers and headed broccoli ---Imported during such period, which may be divided into two separate periods specified by order of the Minister or the Deputy Minister, not exceeding a total of 20 weeks in any 12 month period ending 31st March ----In packages of a weight not exceeding 2.27 kg each	Free 5% 5%	G/HS/R/7/2 G/HS/R/7/2 G/HS/R/7/2			
0704 10 11	-----In bulk or in packages of a weight exceeding 2.27 kg each	2 214/kg but not less than 5% plus 5%	G/HS/R/7/2			
0704 10 12	-----In bulk or in packages of a weight exceeding 2.27 kg each	2 214/kg but not less than 5%	G/HS/R/7/2			
0704 10 90	---Other --Brussels sprouts ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 20 weeks in any 12 month period ending 31st March ----In packages of a weight not exceeding 2.27 kg each	Free than 5%	G/HS/R/7/2			
0704 20 11	-----In packages of a weight not exceeding 2.27 kg each	6 614/kg but not less than 12 5% plus 5%	G/HS/R/7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
0704.70.12	----In bulk or in packages of a weight exceeding 2.27 kg each	6 61¢/kg but not less than 12 5% Free	G/HS/R1/2			
0704.70.90	---Other		G/HS/R7/2			
0704.90.10	---Broccoli for processing	3 31¢/kg but not less than 10%	G/HS/R1/2			
0704.90.21	---Other broccoli: ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 16 weeks in any 12 month period ending 31st March	5 51¢/kg but not less than 15%	G/HS/R1/2			
0704.90.29	---Other	Free	G/HS/R1/2			
0704.90.31	---Cabbage ( <i>Brassica oleracea</i> , <i>capitata</i> ): ----Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 34 weeks in any 12 month period ending 31st March	2 76¢/kg but not less than 1%	G/HS/R7/2			
0704.90.39	---Other	Free	G/HS/R7/2			
0704.90.41	---Cabbage, Chinese or Chinese lettuce ( <i>Brassica rapa</i> , <i>chinesis</i> ), and ( <i>Brassica rapa</i> , <i>pekinensis</i> ): ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 30 weeks in any 12 month period ending 31st March	2 76¢/kg but not less than 1%	G/HS/R1/2			
0704.90.45	---Other	Free	G/HS/R1/2			
0704.90.90	---Other	5%	G/HS/R1/2			
	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled -Lettuce: -Cabbage lettuce (head lettuce)					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0705.11.11	<p>---Imported during such period, which may be divided into ten separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 16 weeks in any 12 month period ending 31st March</p> <p>----In packages of a weight not exceeding 2.27 kg each</p>	<p>≥ 764/kg but not less than 15% plus 5%</p> <p>≥ 764/kg but not less than 15% Free</p>	G/115/R1/2			
0705.11.12	<p>----In bulk or in packages of a weight exceeding 2.27 kg each</p>	<p>≥ 764/kg but not less than 15% plus 5%</p> <p>≥ 764/kg but not less than 15% Free</p>	G/115/R1/2			
0705.11.90	<p>---Other</p> <p>---Imported during such period, which may be divided into ten separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 16 weeks in any 12 month period ending 31st March</p> <p>----In packages of a weight not exceeding 2.27 kg each</p>	<p>Free</p> <p>Free</p>	G/115/R1/2			
0705.19.11	<p>----In bulk or in packages of a weight exceeding 2.27 kg each</p>	<p>≥ 764/kg but not less than 15% plus 5%</p> <p>≥ 764/kg but not less than 15% Free</p> <p>Free</p>	G/115/R1/2			
0705.19.12	<p>----In bulk or in packages of a weight exceeding 2.27 kg each</p>	<p>Free</p>	G/115/R1/2			
0705.19.90	<p>---Other</p>	Free	G/115/R1/2			
0705.21.00	<p>--Mittler chicory (<i>Cichorium intybus</i> var. <i>intybus</i>)</p>	Free	G/115/R1/2			
0705.29.00	<p>---Other</p> <p>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled</p> <p>-Carrots and turnips</p>	Free	G/115/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0706 10 11	<p>---Baby carrots (of a length not exceeding 11 cm), imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 40 weeks in any 12 month period ending 31st March</p> <p>----In packages of a weight not exceeding 2.27 kg each</p>	<p>2.214/kg but not less than 5%, plus 5%</p> <p>2.214/kg but not less than 5%</p>	G/HS/R/1/2			
0706 10 12	<p>----In bulk or in packages of a weight exceeding 2.27 kg each</p> <p>---Carrots, other than baby carrots, imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 40 weeks in any 12 month period ending 31st March</p> <p>----In packages of a weight not exceeding 2.27 kg each</p> <p>----In bulk or in packages of a weight exceeding 2.27 kg each</p> <p>---Other Carrots</p> <p>-Other turnips</p> <p>---Beets, for processing</p>		G/HS/R/1/2			
0706 10 21		1.14/kg plus 3%	G/HS/B/1/2			
0706 10 22		1.14/kg	G/HS/R/1/2			
0706 10 30		free	G/HS/R/1/2			
0706 10 40		free	G/HS/R/1/2			
0706 90 10		2.214/kg but not less than 20%	G/HS/R/1/2			
	<p>---Other beets imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 14 weeks in any 12 month period ending 31st March</p>					



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0706 90 21	---In packages of a weight not exceeding 2.27 kg each	2 214/kg but not less than 10%	G/HS/RT/2			
0706 90 22	---In bulk or in packages of a weight exceeding 2.27 kg each	2 214/kg but not less than 10% plus 5%	G/HS/RT/2			
0706 90 30	---Other beets	Free	G/HS/RT/2			
0706 90 40	---Salsify and celeriac	Free	G/HS/RT/2			
0706 90 51	---Radishes: ----Imported during such period specified by order of the Minister or the Deputy Minister in writing exceeding 25 weeks in any 12 month period ending 31st March ----Other	2 214/kg but not less than 10%	G/HS/RT/2			
0706 90 59	Cucumbers and gherkins, fresh or chilled	Free	G/HS/RT/2			
0706 90 90	---For processing	Free	G/HS/RT/2			
0707 00 10	Cucumbers and gherkins, fresh or chilled	2 214/kg but not less than 10%	G/HS/RT/2			
0707 00 91	---For processing	4 964/kg but not less than 15%	G/HS/RT/2			
0707 00 99	---Other: ----Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister in writing exceeding a total of 30 weeks in any 12 month period ending 31st March ----Other	Free	G/HS/RT/2			
0708 10 10	Leguminous vegetables, shelled or unshelled, fresh or chilled (HS (HS(070810)) ---For processing	2 214/kg but not less than 10%	G/HS/RT/2			
	... Other					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0708.10.91	----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March ----Other --Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.) ---Snap beans for processing	4.414/kg but not less than 10% Free 2.214/kg but not less than 10%	G/H/S/R/7/2  G/H/S/R/7/2 G/H/S/R/7/2			
0708.20.21	----Other snap beans, imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 14 weeks in any 12 month period ending 31st March. ----In packages of a weight not exceeding 2.27 kg each	4.414/kg but not less than 10% Plus 5% 4.414/kg but not less than 10% Free Free	G/H/S/R/7/2			
0708.20.22	----In bulk or in packages of a weight exceeding 2.27 kg each	Free	G/H/S/R/7/2			
0708.20.30	---Other snap beans	Free	G/H/S/R/7/2			
0708.20.91	---Small red ( <i>Azuki</i> ) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	Free	G/H/S/R/7/2			
0708.20.99	---Other leguminous vegetables	5%	G/H/S/R/7/2			
0708.90.10	---Chickpeas ( <i>Cicer arietinum</i> ) ---Pigeon peas ( <i>Cajanus cajan</i> and <i>Cajanus cajan</i> ) ---Cajon peas, no-eye peas, Anjou peas and guar seeds	Free	G/H/S/R/7/2			
0708.90.90	---Other	5%	G/H/S/R/7/2			
0709.10.00	Other vegetables, fresh or chilled -Globe artichokes -Asparagus	Free	G/H/S/R/7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0709 20 10	---For processing	11 024 /kg but not less than 15%	G/HS/R/72			
0709 20 91	---Other: ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 8 weeks in any 12 month period ending 31st March	12 174 /kg but not less than 15%	G/HS/R/72			
0709 20 99	---Other	Free	G/HS/R/72			
0709 30 00	-Aubergines (egg-plant) -Celery other than celeriac ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	Free	G/HS/R/72			
0709 40 11	----In packages of a weight not exceeding 2.27 kg each	4 414/kg but not less than 15% plus 5%	G/HS/R/72			
0709 40 12	----In bulk or in packages of a weight exceeding 2.27 kg each	4 414/kg but not less than 15%	G/HS/R/72			
0709 40 90	---Other	Free	G/HS/R/72			
0709 51 10	-Mushrooms and truffles: ---Mushrooms ---For processing	9 924/kg but not less than 10% plus 6%	G/HS/R/72			
0709 51 90	---Other	Free	G/HS/R/72			
0709 52 00	-Truffles of the genus <i>Pisaria</i>	4 414/kg but not less than 10%	G/HS/R/72			
0709 60 10	---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	Free	G/HS/R/72			
0709 60 90	---Other	Free	G/HS/R/72			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0709 70 00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	G/HS/RT/2			
0709 90 10	-Other	Free	G/HS/RT/2			
0709 90 20	---Cress	5%	G/HS/RT/2			
0709 90 31	---Marrows, pumpkins and squash	3 kg/4 kg but not less than 10%	G/HS/RT/2			
	----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 16 weeks in any 12 month period ending 31st March	Free	G/HS/RT/2			
0709 90 39	---Other	Free	G/HS/RT/2			
0709 90 41	----Rhubarb.	2 214/kg but not less than 10%	G/HS/RT/2			
	----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	Free	G/HS/RT/2			
0709 90 49	---Other	5%	G/HS/RT/2			
	----Sweet corn-on-the-cob, imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March:	Free	G/HS/RT/2			
0709 90 51	----In packages of a weight not exceeding 2 27 kg each	3 214/kg but not less than 10%	G/HS/RT/2			
	----In bulk or in packages of a weight exceeding 2 27 kg each	plus 5%	G/HS/RT/2			
0709 90 52	---In bulk or in packages of a weight exceeding 2 27 kg each	3 214/kg but not less than 10%	G/HS/RT/2			
0709 90 60	---Other sweet corn-on-the-cob	Free	G/HS/RT/2			
0709 90 91	---Other:	Free	G/HS/RT/2			
	----Jambou shoots, cactus leaves (nopales), capers, cardoons, cilantro (Chinese or Mexican parsley or Yero Sal), jicama, leaf chow-wai, okra, olives, tamarillo (tree tomatoes), taro roots, tomatoes, taproots, vegetables and water chestnuts	Free	G/HS/RT/2			
0709 90 99	-- Other	5%	G/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0710 10 00	Vegetables (uncooked or cooked by steaming or boiling in water). Frozen	10%	G/HS/R/72			
0710 21 00	-Potatoes	15%	G/HS/R/72			
0710 22 00	-Leguminous vegetables, shelled or unshelled:	15%	G/HS/R/72			
0710 23 10	--Peas ( <i>Pisum sativum</i> )					
	--Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )					
	--Other	Free	G/HS/R/72			
	---Chickpeas (garbanzos), lupini beans, pigeon peas (Canoa, dhdt and toor), calijang peas, no-eye peas, Anjou peas and guar seeds					
0710 24 90	---Other	15%	G/HS/R/72			
0710 30 00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	G/HS/R/72			
0710 40 00	-Sweet corn	15%	G/HS/R/72			
0710 80 10	-Other vegetables	22.5%	G/HS/R/72			
0710 80 20	---Asparagus	20%	G/HS/R/72			
0710 80 30	---Broccoli and cauliflowers	20%	G/HS/R/72			
	---Brussels sprouts					
	---Carrots					
0710 80 41	---Baby carrots (of a length not exceeding 11 cm)	17.5%	G/HS/R/72			
0710 80 49	---Other	15%	G/HS/R/72			
0710 80 50	---Mushrooms	20%	G/HS/R/72			
0710 80 91	---Other	Free	G/HS/R/72			
	----Artichokes (globe or Chinese), bamboo shoots, cactus leaves (nopales), cardoons, cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervil, malanga, okra, amarillos (free tomatoes), tarraquas, lima/lin, topeds, truffles, verdoings and water chestnuts					
0710 80 99	----Other	15%	G/HS/R/72			
0710 90 00	-Mixtures of vegetables	15%	G/HS/R/72			
0711 10 00	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	12.5%	G/HS/R/72			
0711 20 00	-Onions	Free	G/HS/R/72			
0711 30 00	-Olives	12.5%	G/HS/R/72			
	-Capers					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0711.40.00 0711.90.00	-Cucumbers and gherkins -Other vegetables; mixtures of vegetables	12.5% 12.5%	G/HS/87/2 G/HS/81/2			
0712.10.00	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	10%	G/HS/81/2			
0712.20.00	-Potatoes whether or not cut or sliced but not further prepared	10%	G/HS/81/2			
0712.30.10 0712.30.20	-Onions -Mushrooms and truffles ---Mushrooms ---Truffles	10% Free	G/HS/87/2 G/HS/81/2			
0712.90.10 0712.90.20 0712.90.90	-Other vegetables; mixtures of vegetables ---Farragon and sweet marjoram ---Sweet corn seed ---Other	Free \$ 1.15 / tonne 10%	G/HS/87/2 G/HS/81/2 G/HS/81/2			
0713.10.10	Dried leguminous vegetables, shelled, whether or not skinned or split.	9%	G/HS/81/2			
0713.10.90 0713.20.00	-Peas (Pisum sativum) ---Seed in packages of a weight not exceeding 500 g each ---Other	Free Free	G/HS/81/2 G/HS/81/2			
0713.31.00 0713.32.00	-Chickpeas (garbanzos) -Beans (Vicia spp. Phaseolus spp.); Beans of the species <i>Vigna mungo</i> (L.) Hepper and <i>Vigna radiata</i> (L.) Wilczek (Small and Indian) beans ( <i>Phaseolus</i> or <i>Vigna</i> spp.) -Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ) ---Soya ---Other	3.314/kg 3.314/kg	G/HS/81/2 G/HS/87/2			
0713.33.10 0713.33.91 0713.33.99	---Red kidney beans ---Other	3.314/kg 2.214/kg 3.314/kg	G/HS/81/2 G/HS/87/2 G/HS/87/2			
0713.33.10 0713.33.90 0713.40.00	-Lima and Madagascar beans ---Other -Lentils -Broad beans ( <i>Vicia faba</i> var. <i>marjona</i> ) and horse beans ( <i>Vicia faba</i> var. <i>marjona</i> )	Free 3.314/kg Free	G/HS/81/2 G/HS/87/2 G/HS/81/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0713.50.10	---Seed in bulk or in packages of a weight exceeding 500 g each ---Other ---Seed in bulk or in packages of a weight exceeding 500 g each ---Other 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. -Manioc (cassava) -Sweet potatoes -Other ---Arrowroot and sago pith ---Jerusalem artichokes. ---Fresh ---Dried ---Other. ---Fresh ---Dried	Free	C/HS/R7/2			
0713.50.90		3 712/kg	C/HS/R7/2			
0713.90.10		Free	C/HS/R7/2			
0713.90.90		3 712/kg	C/HS/R7/2			
0714.10.00		Free	C/HS/R7/2			
0714.20.00		Free	C/HS/R7/2			
0714.90.10		Free	C/HS/R7/2			
0714.90.21		5%	C/HS/R7/2			
0714.90.22		10%	C/HS/R7/2			
0714.90.91		Free	C/HS/R7/2			
0714.90.92		10%	C/HS/R7/2			

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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.

Supplementary Notes.

1. The weight of the packages shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under heading No. 08.06, 08.08, 08.09 or 08.10.
2. For goods classified under tariff item No. 0812.10.00 or 0812.20.00, customs duties shall be assessed on the basis of drained weight.
3. For goods classified under tariff item No. 0811.10.10 or 0811.90.20, customs duties shall be assessed on the basis of net weight.
4. (a) The Minister or Deputy Minister may, subject to a tariff item mentioned in Supplementary Note 4 (b), order that a tariff item mentioned in Supplementary Note 4 (c) be suspended, for a period specified in the order, with respect to goods specified in the order and that a tariff item mentioned in Supplementary Note 4 (b) shall apply to those goods, when those goods are imported through a customs office in a region or part of Canada specified in the order during that period.  
(b) Tariff items that may be brought into force 0806.10.10, 0808.20.21, 0809.10.91, 0809.20.21, 0809.20.31, 0809.30.21, 0809.40.21, 0809.40.31, 0810.10.91 or 0810.20.11.  
(c) Tariff items that may be suspended 0806.10.91, 0808.20.29, 0809.10.99, 0809.20.29, 0809.20.39, 0809.30.29, 0809.40.29, 0809.40.39, 0810.10.99 or 0810.20.19.  
(d) If, before the coming into force of an order under Supplementary Note 4 (a), a person purchased goods for importation through a customs office in a region or part of Canada specified in the order, in the expectation in good faith that the free rate of customs duty set out in a tariff item or tariff items, listed in Supplementary Note 4 (c) would apply to the goods, and, at the time of the coming into force of the order, the goods were in transit to the purchaser in Canada, the tariff item or the tariff items listed in Supplementary Note 4 (c) apply to the goods, notwithstanding the order.



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5. (a) The Minister or Deputy Minister may order, for goods specified in the order and described in tariff item No. 0810.20.90, 0810.30.00 or 0810.90.10, that the rate of customs duty applicable to those goods be suspended for a period specified in the order and that a free rate of customs duty shall apply to those goods, when those goods are imported through a customs office in a region or part of Canada specified in the order during that period.
  - (b) If, before an order under Supplementary Note 5 (a) is revoked or otherwise ceases to have effect, a person purchased goods for importation through a customs office in a region or part of Canada specified in the order, in the expectation in good faith that the free rate of customs duty would apply to the goods, and, at the time the order is revoked or ceases to have effect, the goods were in transit to the purchaser in Canada, the free rate of customs duty applies to the goods, notwithstanding that the order has ceased to have effect.
6. An order made by the Minister or Deputy Minister pursuant to Supplementary Note 4 (a) or 5 (a) shall be deemed not to be a regulation within the meaning and for the purposes of the *Statutory Instruments Act*.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0801.10.00 0801.20.00 0801.30.00	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. -Coconuts -Brazil nuts -Cashew nuts	Free Free Free	6/15/81/2 6/15/81/2 6/15/81/2			
0802.11.00 0802.12.00 0802.21.00 0802.22.00 0802.31.00 0802.32.00 0802.40.00 0802.50.00 0802.90.00	Other nuts, fresh or dried, whether or not shelled or peeled. -Almonds: --In shell --Shelled -Hazelnuts or filberts ( <i>Corylus spp.</i> ): --In shell --Shelled -Walnuts: --In shell --Shelled -Chestnuts ( <i>Castanea spp.</i> ) -Pistachios -Other	Free Free Free Free Free Free Free Free Free	6/15/81/2 6/15/81/2 6/15/81/2 6/15/81/2 6/15/81/2 6/15/81/2 6/15/81/2 6/15/81/2 6/15/81/2			
0803.00.00	Bananas, including plantains, fresh or dried.	Free	6/15/81/2			
0804.10.00 0804.20.00 0804.30.00 0804.40.00 0804.50.00	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. -Dates -Figs -Pineapples -Avocados -Guavas, mangoes and mangosteens	Free Free Free Free Free	6/15/81/2 6/15/81/2 6/15/81/2 6/15/81/2 6/15/81/2			
0805.10.00 0805.20.00 0805.30.00 0805.40.00 0805.90.00	Citrus fruit, fresh or dried -Oranges -Mandarin (including tangerines and satsumas), clementines, tangelos and similar citrus varieties -Lemons ( <i>Citrus limon</i> ) and limes ( <i>Citrus aurantifolia</i> ) -Grapefruit -Other	Free Free Free Free Free	6/15/81/2 6/15/81/2 6/15/81/2 6/15/81/2 6/15/81/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0806.10.10	Grapes, fresh or dried. -Fresh ---Grapes of the species <i>Vitis labrusca</i> , in their natural state, imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 15 weeks in any 12 month period ending 31st March ---Other ----in their natural state ----Other -Dried	2 214/kg	6/15/87/2			
0806.10.91 0806.10.99 0806.20.00	Melons (including watermelons) and papayas (papayas) - fresh -Melons (including watermelons) -Papayas (papayas)	Free 10% Free	6/15/87/2 6/15/87/2 6/15/87/2			
0807.10.00 0807.20.00	Melons (including watermelons) and papayas (papayas) - fresh -Melons (including watermelons) -Papayas (papayas)	Free Free	6/15/87/2 6/15/87/2			
0808.10.10 0808.10.90 0808.20.10	Apples, pears and quinces, fresh. -Apples ---In their natural state ---Other -Pears and quinces ---Pears for processing	Free 10% 3 714/kg but not less than 17 5%	6/15/87/2 6/15/87/2 6/15/87/2			
0808.20.21	---Other pears: ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 24 weeks in any 12 month period ending 31st March ---Other ---Quinces	3 714/kg but not less than 17 5%	6/15/87/2			
0808.20.29 0808.20.30	Apples, cherries, peaches (including nectarines), plums and stone, fresh -Apples	Free Free	6/15/87/2 6/15/87/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0809 10 10	---For processing	3.314/kg but not less than 12.5%	G/HS/R1/2			
0809 10 91	---Other. ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 10 weeks in any 12 month period ending 31st March	5.514/kg but not less than 12.5%	G/HS/R1/2			
0809 10 99	---Other	Free	G/HS/R1/2			
0809 20 10	-Cherries ---Sweet, for processing	R 824/kg but not less than 12.5%	G/HS/R1/2			
0809 20 21	---Sour, in their natural state ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 10 weeks in any 12 month period ending 31st March	R 824/kg but not less than 12.5%	G/HS/R1/2			
0809 20 29	---Other, in their natural state	Free	G/HS/R1/2			
0809 20 31	---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 10 weeks in any 12 month period ending 31st March	G 614/kg but not less than 10%	G/HS/R1/2			
0809 20 39	---Other	Free	G/HS/R1/2			
0809 20 90	-Peaches, including nectarines ---Peaches, not including nectarines, for processing	4.414/kg but not less than 12.5%	G/HS/R1/2			
0809 30 21	---Other peaches, in their natural state, not including nectarines ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 14 weeks in any 12 month period ending 31st March	G 614/kg but not less than 12.5%	G/HS/R1/2			
0809 30 29	---Other	Free	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
0809 30 30 0809 30 90 0809 40 10	---Nectarines, in their natural state ---Other -Plums and sloes ---Prune plums, for processing	Free 10% 1 654/kg but not less than 12 5% Free	G/115/R1/2 G/115/R1/2 G/115/R1/2			
0809 40 21	---Other prune plums, in their natural state; ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	3 414/kg but not less than 12 5% Free	G/115/R1/2			
0809 40 29	---Other ---Plums, other than prune plums, and sloes, in their natural state ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	4 414/kg but not less than 12 5% Free 10%	G/115/R1/2			
0809 40 31	---Other ---Plums, other than prune plums, and sloes, in their natural state ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	Free 10%	G/115/R1/2			
0809 40 39 0809 40 90	---Other ---Plums, other than prune plums, and sloes, in their natural state ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	Free 10%	G/115/R1/2 G/115/R1/2			
0810 10 10	Other fruit, fresh. -Strawberries ---for processing	G 614/kg but not less than 10%	G/115/R1/2			
0810 10 91	---Other ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 8 weeks in any 12 month period ending 31st March	G 614/kg but not less than 10%	G/115/R1/2			
0810 10 99	---Other -Raspberries, blackberries, mulberries and loganberries ---Raspberries and loganberries in their natural state	Free	G/115/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0810.20.11	---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 6 weeks in any 12 month period ending 31st March	5.51¢/kg but not less than 7.5¢	G/HS/R/7/2			
0810.20.19	---Other	Free	G/HS/R/7/2			
0810.20.90	-Black, white or red currants and gooseberries	10%	G/HS/R/7/2			
0810.30.00	-Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	10%	G/HS/R/7/2			
0810.40.10	---In their natural state	Free	G/HS/R/7/2			
0810.40.90	---Other	10%	G/HS/R/7/2			
0810.90.10	---Rose hips	Free	G/HS/R/7/2			
0810.90.90	---Other	10%	G/HS/R/7/2			
0811.10.10	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. -Strawberries ---For processing	6.61¢/kg but not less than 10%	G/HS/R/7/2			
0811.10.90	---Other	10%	G/HS/R/7/2			
0811.20.00	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	10%	G/HS/R/7/2			
0811.90.10	-Blueberries	Free	G/HS/R/7/2			
0811.90.20	---Cherries	11.02¢/kg but not less than 15%	G/HS/R/7/2			
0811.90.30	--Peaches	17.5%	G/HS/R/7/2			
0811.90.40	--Cauliflower	6%	G/HS/R/7/2			
0811.90.50	--Nuts	10%	G/HS/R/7/2			
0811.90.90	---Other	10%	G/HS/R/7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0812 10 00	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. -Cherries	11 024 /kg but not less than 17 52	C/HS/R1/2			
0812 20 00	-Strawberries	11 024 /kg but not less than 17 52	C/HS/R1/2			
0812 90 10	-Other ---Akatis, alkees, anchovy pears, apple-pears, avocados, bananas, bread fruit, caramobias, chayotes, cherimoyas (Jamaica apples), citrus fruit, dates, durians, figs, figs, figs (balsem pears), guavas, guavas, lemons, litchis (lychees), lady apples, mangoes (mamonas), mangoes, mangoes, papaws (papayas), passion fruit, pawpaws, persimmons, pineapples, plantains, plumcots, prickly pears, pomegranates, quinces, ranguars, sapatas, star-apples, tamarinds, tangerines and uglifruit ---Other ----Melons ----Other	Free	C/HS/R1/2			
0817 90 91 0817 90 99		Free 102	C/HS/R1/2 C/HS/R1/2			
0813 10 00 0813 20 00 0813 70 00 0813 40 00	Fruit, dried, other than that of heading Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. -Apricots -Prunes -Apples -Other fruit -Mixtures of nuts or dried fruits of this Chapter	Free Free 102 Free	C/HS/R1/2 C/HS/R1/2 C/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0813.50.10	---Mixtures of nuts: mixtures of dried fruits	Free	G/HS/87/2			
0813.50.20	---Mixtures of nuts and dried fruits	10%	G/HS/87/2			
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	Free	G/HS/87/2			



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## Chapter 9

## COFFEE, TEA, MATÉ AND SPICES

## Notes.

1. Mixtures of the products of heading 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 heading 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 Cubeb pepper (*Piper cubeba*) or other products of heading No. 12.11.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0901 11 00 0901 12 00 0901 21 00 0901 22 00 0901 30 00 0901 40 00	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. --Coffee, not roasted: --Not decaffeinated --Decaffeinated --Coffee, roasted: --Not decaffeinated --Decaffeinated --Coffee husks and skins --Coffee substitutes containing coffee	Free Free 4.416/kg 4.416/kg 6.616/kg	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
0902 10 00 0902 20 00 0902 30 00 0902 40 00 0903 00 00	Tea. --Green tea (not fermented) in immediate packings of a content not exceeding 3 kg --Other green tea (not fermented) --Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg --Other black tea (fermented) and other partly fermented tea  Maté.	11.214/kg 13.214/kg 13.214/kg 13.214/kg Free	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
0904 11 00 0904 12 00 0904 20 10 <sup>a</sup> 0904 20 21 0904 20 24	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> . --Pepper: --Neither crushed nor ground --Crushed or ground --Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground --Neither crushed nor ground ---Crushed or ground ----Chili pepper ----Other	Free 5% Free Free 5%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0905 00 00	Vanilla.	Free	C/HS/RT/2			
0906 10 00	Cinnamon and cinnamon-tree flowers	Free	C/HS/RT/2			
0906 20 00	-Neither crushed nor ground	5%	C/HS/RT/2			
0906 20 00	-Crushed or ground					
0907 00 10	Cloves (whole fruit, cloves and stems).	Free	C/HS/RT/2			
0907 00 20	---Neither crushed nor ground	5%	C/HS/RT/2			
0907 00 20	---Crushed or ground					
0908 10 10	Nutmeg, mace and cardamoms.	Free	C/HS/RT/2			
0908 10 10	-Nutmeg	5%	C/HS/RT/2			
0908 10 20	---Neither crushed nor ground					
0908 10 20	---Crushed or ground					
0908 20 10	-Mace	Free	C/HS/RT/2			
0908 20 10	---Neither crushed nor ground	5%	C/HS/RT/2			
0908 20 20	---Crushed or ground					
0908 30 10	-Cardamoms	UNBOUND	C/HS/RT/2			
0908 30 10	---Neither crushed nor ground	5%	C/HS/RT/2			
0908 30 20	---Crushed or ground					
0909 10 10	Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper.	UNBOUND	C/HS/RT/2			
0909 10 10	-Seeds of anise or badian	5%	C/HS/RT/2			
0909 10 20	---Neither crushed nor ground					
0909 10 20	---Crushed or ground					
0909 20 10	-Seeds of coriander	UNBOUND	C/HS/RT/2			
0909 20 10	---Neither crushed nor ground	5%	C/HS/RT/2			
0909 20 20	---Crushed or ground					
0909 30 10	-Seeds of cumin	UNBOUND	C/HS/RT/2			
0909 30 10	---Neither crushed nor ground	5%	C/HS/RT/2			
0909 30 20	---Crushed or ground					
0909 40 10	-Seeds of caraway	Free	C/HS/RT/2			
0909 40 10	---Neither crushed nor ground	5%	C/HS/RT/2			
0909 40 20	---Crushed or ground					
0909 50 10	-Seeds of fennel or juniper	Free ...	C/HS/RT/2			
0909 50 20	---Neither crushed nor ground	5%	C/HS/RT/2			
0909 50 20	---Crushed or ground					

(1) Fennel unbound.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0910 10 10	Ginger, saffron, turmeric (curcuma),	free	G/HS/R1/2			
0910 10 20	thyme, bay leaves, curry and other	5%	G/HS/R1/2			
0910 20 00	spices.	UNIT(IND)				
0910 20 00	---Neither crushed nor ground	free	G/HS/R1/2			
0910 30 00	---Crushed or ground	free	G/HS/R1/2			
0910 40 10	-Saffron	free	G/HS/R1/2			
0910 40 20	-Turmeric (curcuma)	free	G/HS/R1/2			
0910 40 20	-Thyme; bay leaves	5%	G/HS/R1/2			
0910 50 00	---Neither crushed nor ground	free	G/HS/R1/2			
	---Crushed or ground	free				
	-Curry	free				
	-Other spices:					
	--Mixtures referred to in Note 1 (b) to					
	this Chapter					
0910 91 10	---Neither crushed nor ground	free	G/HS/R1/2			
0910 91 20	---Crushed or ground	5%	G/HS/R1/2			
	---Other					
	---Dill seeds.					
0910 99 11	----for sowing, in packages of a weight	3%	G/HS/R1/2			
0910 99 19	not exceeding 500 g each	free	G/HS/R1/2			
	----Other:					
0910 99 91	----Neither crushed nor ground	free	G/HS/R1/2			
0910 99 92	----Crushed or ground	5%	G/HS/R1/2			

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

## Supplementary Note.

1. For goods classified under subheading No. 1006.30 or 1006.40, when in packages of a weight not exceeding 1 kg each, the weight of the packages shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1001.10.00 1001.90.00	Wheat and meslin. -Durum wheat -Other	INDURUM INDURIND				
1002.00.00	Rye.	Free	G/HS/RT/2			
1003.00.00	Barley.	\$2.10 /tonne	G/HS/RT/2			
1004.00.00	Oats.	Free	G/HS/RT/2			
1005.10.10	Maize (corn). -Seed	\$1.97 /tonne	G/HS/RT/2			
1005.10.90	---Yellow dent corn (Zea mays var indurata)	\$3.15 /tonne	G/HS/RT/2			
1005.90.10	-Other	\$1.97 /tonne	G/HS/RT/2			
1005.90.90	---Yellow dent corn (Zea mays var indurata)	\$3.15 /tonne	G/HS/RT/2			
1006.10.00	Rice.	Free	G/HS/RT/2			
1006.20.00	-Rice in the husk (paddy or rough)	Free	G/HS/RT/2			
1006.30.00	-Husked (brown) rice	\$5.51 /tonne	G/HS/RT/2			
1006.40.00	-Semi-milled or wholly milled rice, whether or not polished or glazed -Broken rice	\$5.51 /tonne	G/HS/RT/2			
1107.00.00	Grain sorghum.	\$1.97 /tonne	G/HS/RT/2			
1108.10.00 1108.20.00	Buckwheat, millet and canary seed, other cereals. -Buckwheat -Millet -Canary seed	Free	G/HS/RT/2 G/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1008.30.10	---In packages of a weight not exceeding 500 g each	0%	G/115/R/1/2			
1008.30.20	---In bulk or in packages of a weight exceeding 500 g each	Free	G/115/R/1/2			
1008.90.00	-Other cereals	Free	G/115/R/1/2			

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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.



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

3. For the purpose 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.

Supplementary Note.

1. For goods classified under tariff item No. 1108.11.00, 1108.12.00 or 1108.19.00, when in packages of a weight not exceeding 1 kg each, the weight of the packages shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1101.00.00	Wheat or meslin flour.	\$5.62 / tonne	G/HS/R/7/2			
1102.10.00	Cereal flours other than of wheat or meslin.					
1102.10.00	-Rye flour	\$2.81 / tonne	G/HS/R/1/2			
1102.20.00	-Maize (corn) flour	10%	G/HS/R/1/2			
1102.30.00	-Rice flour	16.44/4.9	G/HS/R/1/2			
1102.90.00	-Other	10%	G/HS/R/7/2			
1103.11.00	Cereal groats, meal and pellets.					
1103.11.00	-Groats and meal:					
1103.12.00	--Of wheat	\$5.62 / tonne (including)	G/HS/R/7/2			
1103.13.00	--Of oats	\$4.50 / tonne (free)	G/HS/R/7/2			
1103.14.00	--Of maize (corn)	4.5%	G/HS/R/1/2			
1103.15.10	---Cornmeal	Free	G/HS/R/1/2			
1103.15.20	---Corn grits for use in the manufacture of corn flour	Free	G/HS/R/1/2			
1103.15.90	---Other	4.5%	G/HS/R/1/2			
1103.16.00	--Of rice	Free	G/HS/R/1/2			
1103.17.00	--Of other cereals	Free	G/HS/R/1/2			
1103.18.10	---Of buckwheat	7.9%	G/HS/R/7/2			
1103.18.90	---Other	7.9%	G/HS/R/7/2			
1103.19.00	-Pellets:					
1103.21.00	--Of wheat	8.5%	G/HS/R/1/2			
1103.29.00	--Of other cereals	8.5%	G/HS/R/1/2			
1104.11.00	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					
1104.11.00	-Rolled or flaked grains:					
1104.12.00	--Of barley	10%	G/HS/R/7/2			
1104.13.00	--Of oats	10%	G/HS/R/7/2			
1104.14.00	--Of other cereals	10%	G/HS/R/7/2			
1104.15.00	-Other worked grains (for example, hulled, pearled, sliced or kibbled):					
1104.21.00	--Of barley	10%	G/HS/R/7/2			
1104.22.00	--Of oats	10%	G/HS/R/7/2			
1104.23.00	--Of maize (corn)	8.5%	G/HS/R/1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1104.29.00 1104.30.00	--Of other cereals --Germ of cereals, whole, rolled, flaked or ground	8 % 8 %	G/115/R/1/2 G/115/R/1/2			
1105.10.00 1105.20.00	Flour, meal and flakes of potatoes --Flour and meal --Flakes	12 % 10%	G/115/R/7/2 G/115/R/1/2			
1106.10.10 1106.10.90	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. --Flour and meal of the dried leguminous vegetables of heading No. 07.13 ---Giant meal ---Other	Free 10%	G/115/R/1/2 G/115/R/7/2			
1106.20.10 1106.20.90 1106.30.00	Flour and meal of sago, roots or tubers of heading No. 07.14 ---Flour of sago or cassava ---Other --Flour, meal and powder of the products of Chapter 8	1 654/kg 10% 10%	G/115/R/7/2 G/115/R/7/2 G/115/R/7/2			
1107.10.10 1107.10.90	Malt, whether or not roasted --Not roasted ---Whole ---Other	0 734/kg (UNRULING)	G/115/R/7/2			
1107.20.10 1107.20.90	--Roasted ---Whole ---Other	0 734/kg (UNRULING)	G/115/R/7/2			
1108.11.00 1108.12.00 1108.13.00 1108.14.00 1108.19.00 1108.20.00	Starches; inulin. --Starches: ---Wheat starch ---Maize (corn) starch ---Potato starch ---Manioc (cassava) starch --Other starches --Inulin	2 204/kg 2 204/kg 12 % 1 654/kg 1 914/kg 10 2%	G/115/R/7/2 G/115/R/1/2 G/115/R/1/2 G/115/R/1/2 G/115/R/1/2 G/115/R/1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1109 00 00	Wheat gluten, whether or not dried.	17 1/2	G/115/R7/2			

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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 related with their original oils. It does not, however, apply to residues of heading Nos. 23.04 to 23.06.
3. For the purpose 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 heading 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.

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5. For the purpose 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) Fertilizers of heading No. 31.01 or 31.05.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1201.00.00	Soya beans, whether or not broken.	Free	G/HK/R/1/2			
1202.10.00	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	Free	G/HK/R/1/2			
1202.20.00	-In shell -Shelled, whether or not broken	Free	G/HK/R/1/2			
1203.00.00	Copra.	Free	G/HK/R/1/2			
1204.00.00	Linseed, whether or not broken.	Free	G/HK/R/1/2			
1205.00.00	Rape (canola) or colza seeds, whether or not broken.	Free	G/HK/R/1/2			
1206.00.00	Sunflower seeds, whether or not broken.	Free	G/HK/R/1/2			
1207.10.00	Other oil seeds and oleaginous fruits, whether or not broken.	Free	G/HK/R/1/2			
1207.20.00	-Palm nuts and kernels	Free	G/HK/R/1/2			
1207.30.00	-Cotton seeds	Free	G/HK/R/1/2			
1207.40.00	-Castor oil seeds	Free	G/HK/R/1/2			
1207.50.00	-Sesamum seeds	Free	G/HK/R/1/2			
1207.60.00	-Mustard seeds	Free	G/HK/R/1/2			
1207.60.00	-Safflower seeds	Free	G/HK/R/1/2			
1207.81.00	-Other:	Free	G/HK/R/1/2			
1207.82.00	--poppy seeds	Free	G/HK/R/1/2			
1207.83.00	--Shea nuts (karite nuts)	Free	G/HK/R/1/2			
1207.89.00	--Other	Free	G/HK/R/1/2			
1208.10.10	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	10%	G/HK/R/1/2			
1208.10.20	-Of soya beans	Free	G/HK/R/1/2			
1208.90.10	-Of flax	Free	G/HK/R/1/2			
1208.90.20	--Meal	10%	G/HK/R/1/2			
1208.90.30	-Other	Free	G/HK/R/1/2			
1208.90.40	-Of linseed	Free	G/HK/R/1/2			
1208.90.50	---Meal	Free	G/HK/R/1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1209.11.00	Seeds, fruit and spores, of a kind used for sowing.	Free	G/HS/81/2			
1209.19.10	--Beet seed.	Free	G/HS/81/2			
1209.19.10	--Sugar beet seed	9%	G/HS/81/2			
1209.19.20	---In packages of a weight not exceeding 500 g each	Free	G/HS/81/2			
1209.19.20	---In bulk or in packages of a weight exceeding 500 g each	Free	G/HS/81/2			
1209.21.00	Seeds of forage plants, other than beet seed:					
1209.22.00	--Lucerne ( <i>Medicago</i> ) seed	Free	G/HS/81/2			
1209.23.00	--Clover ( <i>Trifolium</i> spp.) seed	Free	G/HS/81/2			
1209.24.00	--Fescue seed	Free	G/HS/81/2			
1209.24.00	--Kentucky blue grass ( <i>Poa pratensis</i> ) seed	Free	G/HS/81/2			
1209.25.00	--Rye grass ( <i>Lolium multiflorum</i> Lam.)	Free	G/HS/87/2			
1209.25.00	<i>Lolium perenne</i> L.) seed	Free	G/HS/81/2			
1209.26.00	--Timothy grass seed	Free	G/HS/81/2			
1209.29.00	--Other	Free	G/HS/81/2			
1209.30.10	Seeds of herbaceous plants cultivated principally for their flowers	Free	G/HS/81/2			
1209.30.10	---In packages of a weight not exceeding 25 g each	9%	G/HS/87/2			
1209.30.20	---In bulk or in packages of a weight exceeding 25 g each	Free	G/HS/87/2			
1209.30.20	--Other:					
1209.91.10	--Vegetable seeds					
1209.91.10	---In packages of a weight not exceeding 500 g each	9%	G/HS/81/2			
1209.91.20	---In bulk or in packages of a weight exceeding 500 g each	Free	G/HS/81/2			
1209.99.10	--Other					
1209.99.10	---Tree seed, other than nut trees, of Chapter 8	Free	G/HS/81/2			
1209.99.91	---Other:					
1209.99.91	----Seeds, in packages of a weight not exceeding 500 g each	9%	G/HS/81/2			
1209.99.92	----Seeds, in bulk or in packages of a weight exceeding 500 g each, fruit and spores	Free	G/HS/81/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1210.10.00	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	Free	G/HS/R7/2			
1210.20.00	-Hop cones, neither ground nor powdered nor in the form of pellets -Hop cones, ground, powdered or in the form of pellets; lupulin	Free	G/HS/R7/2			
1211.10.00	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.	(INDU)NI (INDU)NI				
1211.20.00	-Licorice roots	(INDU)NI				
1211.90.00	-Ginseng roots -Other	(INDU)NI (INDU)NI				
1212.10.00	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</i> -nitivum) of a kind used primarily for human consumption, not elsewhere specified or included	(INDU)NI				
1212.20.00	-Locust beans, including locust bean seeds	Free	G/HS/R7/2			
1212.30.00	-Seaweeds and other algal kernels -Apricot, peach or plum stones and kernels	10 %	G/HS/R1/2 G/HS/R1/2			
1212.91.00	-Other:	(INDU)NI				
1212.92.00	--Sugar beet	Free	G/HS/R7/2			
1212.99.00	--Sugar cane --Other	Free	G/HS/R7/2			
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1214.10.00 1214.90.10 1214.90.90	Svedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. -Lucerne (alfalfa) meal and pellets -Other ---Grass meal ---Other	20%  20% free	G/115/R/1/2  G/115/R/1/2 G/115/R/1/2			

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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 aloe and opium.

The heading does not apply to:

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

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1301 10 00 1301 20 00 1301 90 00	Lac; natural gums, resins, gum-resins and balsams. -Lac -Gum Arabic -Other	Free Free Free...	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
1302 11 00 1302 12 00 1302 13 00 1302 14 00	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: --Opium --Of liquorice --Of hops --Of pyrethrum or of the roots of plants containing rotenone --Other	UNBOUND Free Free Free	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
1302 19 00 1302 20 00	-Pectic substances, pectinates and pectates -Mucilages and thickeners, whether or not modified, derived from vegetable products:	Free Free	G/HS/R/1/2 G/HS/R/1/2			
1302 31 00 1302 32 00	--Agar-agar --Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free Free	G/HS/R/1/2 G/HS/R/1/2			
1302 39 00	--Other	Free	G/HS/R/1/2			

(1) Turpentine unbound.

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## 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).

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1401 10 00 1401 20 00 1401 90 00	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). -Bamboos -Rattans -Other	INR(R)IND Free Free	G/HS/R/7/2 G/HS/R/7/2			
1402 10 00 1402 91 00 1402 99 00	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. -Kapok -Other: --Vegetable hair --Other	Free Free Free	G/HS/R/7/2 G/HS/R/7/2 G/HS/R/7/2			
1403 10 00 1403 90 00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass andistle), whether or not in hanks or bundles. -Broomcorn ( <i>Sorghum vulgare</i> var. <i>technicum</i> ) -Other	Free Free	G/HS/R/7/2 G/HS/R/7/2			
1404 10 00 1404 20 00 1404 90 00	Vegetable products not elsewhere specified or included. -Raw vegetable materials of a kind used primarily in dyeing or tanning -Cotton linters -Other	Free Free INR(R)IND	G/HS/R/7/2 G/HS/R/7/2			

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Section III

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

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## 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 heading Nos. 23.04 to 23.06;
  - (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmeito 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.



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1501 00 00	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.	7 2 1/2%	G/HS/R1/2			
1502 00 00	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted.	4%	G/HS/R1/2			
1503 00 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	11 1/2%	G/HS/R1/2			
1504 10 00	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	7 5%	G/HS/R1/2			
1504 20 00	-Fish-liver oils and their fractions, of fish, other than liver oils	7 1/2%	G/HS/R1/2			
1504 30 00	-Fats and oils and their fractions, of marine mammals	10 7%	G/HS/R1/2			
1505 10 00	Wool grease and fatty substances derived therefrom (including lanolin).	10 2%	G/HS/R1/2			
1505 90 00	-Wool grease, crude -Other	10 7%	G/HS/R1/2			
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	10 5%	G/HS/R1/2			
1507 10 00	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	7 5%	G/HS/R1/2			
1507 90 10	-Crude oil, whether or not degummed	1 1/2%	G/HS/R1/2			
1507 90 90	-Other use in the manufacture of paints and varnishes ---Other	1 1/2%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1508.10.00 1508.90.00	Ground-nut oil and its fractions, whether or not refined, but not chemically modified. -Crude oil -Other	7 1/2% 15%	G/HS/R/7/2 G/HS/R/7/2			
1509.10.00 1509.90.00	Olive oil and its fractions, whether or not refined, but not chemically modified. -Virgin -Other	Free Free	G/HS/R/1/2 G/HS/R/1/2			
1510.00.00	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.	Free	G/HS/R/7/2			
1511.10.00 1511.90.00	Palm oil and its fractions, whether or not refined, but not chemically modified. -Crude oil -Other	10% 17 1/2%	G/HS/R/7/2 G/HS/R/1/2			
1512.11.10 1512.11.20 1512.19.10 1512.19.20 1512.21.00 1512.29.00	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. -Sunflower-seed or safflower oil and fractions thereof: --Crude oil ---Sunflower-seed oil ---Safflower oil --Other ---Sunflower-seed oil ---Safflower oil -Cotton-seed oil and its fractions. --Crude oil, whether or not gossypol has been removed --Other	7 1/2% 16% 15% 17 1/2% 7 1/2% 15%	G/HS/R/7/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/7/2 G/HS/R/1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1513 11 00 1513 19 00	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified --Coconut (copra) oil and its fractions: --Crude oil --Other	10% 17 5%	G/HS/RT/2 G/HS/RT/2			
1513 21 00 1513 29 00	--Palm kernel or babassu oil and fractions thereof: --Crude oil --Other	10% 17 5%	G/HS/RT/2 G/HS/RT/2			
1514 10 00 1514 80 00	Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified --Crude oil --Other	10% 17 5%	G/HS/RT/2 G/HS/RT/2			
1515 11 00 1515 19 00	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: --Crude oil --Other	7 5% 17 5%	G/HS/RT/2 G/HS/RT/2			
1515 21 00 1515 29 00	--Maize (corn) oil and its fractions: --Crude oil --Other	7 5% 15%	G/HS/RT/2 G/HS/RT/2			
1515 30 10 1515 30 90	--Castor oil and its fractions ---Crude oil	Free 17 5%	G/HS/RT/2 G/HS/RT/2			
1515 40 00 1515 50 10	--Tung oil and its fractions --Sesame oil and its fractions ---Crude oil	Free 10%	G/HS/RT/2 G/HS/RT/2			
1515 50 90 1515 60 10	---Other --Jojoba oil and its fractions ---Crude oil	17 5% 10%	G/HS/RT/2 G/HS/RT/2			
1515 60 90 1515 90 10	---Other ---Lilipe butter, shea butter, illirica oil and cashew nut shell oil and fractions thereof ---Other: ----Crude ----Other	Free 10% 17 5%	G/HS/RT/2 G/HS/RT/2 G/HS/RT/2			
1515 90 91 1515 90 99		10% 17 5%	G/HS/RT/2 G/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First incorporated in a GATT Schedule in	INR's on Earlier Concessions
1516.10.00	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared.	17.5%	G/HS/R1/2			
1516.20.00	-Animal fats and oils and their fractions -Vegetable fats and oils and their fractions	17.5%	G/HS/R1/2			
1517.10.00	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. 15.18.	17.5%	G/HS/R7/2			
1517.90.10	-Margarine, excluding liquid margarine	2.214/kq	G/HS/R1/2			
1517.90.81	--Other	17.5%	G/HS/R1/2			
1517.90.99	---Shortening ---Other	17.5%	G/HS/R1/2			
1518.00.10	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized 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.	7.5%	G/HS/R7/2			
1518.00.90	---In solid oil, boiled ---Other	12.5%	G/HS/R1/2			
1519.11.00	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	12.5%	G/HS/R7/2			
1519.12.00	--Industrial monocarboxylic fatty acids--	12.5%	G/HS/R1/2			
1519.17.00	--Oleic acid --Tall oil fatty acids	12.5% (HS/R1/2)	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1519.19.00 1519.20.00 1519.30.10 1519.30.90	--Other -Acid oils from refining -Industrial fatty alcohols ---For use in the manufacture of goods of heading No 34.02 ---Other	12.5% n/z 12.5% <sup>1)</sup> UNLIMITED	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
1520.10.00 1520.90.00	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes. -Glycerol (glycerine), crude; glycerol waters and glycerol lyes -Other, including synthetic glycerol	Free <sup>2)</sup> 12.5%	G/HS/R1/2 G/HS/R1/2			
1521.10.10 1521.10.90 1521.90.10 1521.90.90	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. -Vegetable waxes ---Carnauba, sugar cane and curiary ---Other ---Beeswax ---Other	Free 5.5% 3% 9%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
1522.00.10 1522.00.90	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. ---Degras; oil fonts and drags ---Other	UNLIMITED 9.8%	G/HS/R1/2			

<sup>1)</sup> Higher fatty alcohols, unsulfated, for use in the manufacture of synthetic detergents are bound at free. Other fatty alcohols, without admixture, for use in the manufacture of synthetic detergents are bound at 8.5%.

<sup>2)</sup> Only crude glycerol (glycerine) for use in the manufacture of refined glycerol (glycerine) is bound.

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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.

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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 purpose of subheading No. 1602.10, the expression "homogenized preparations" means preparations of meat, meat offal or blood, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of 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.

Supplementary Note.

1. The weight of the container shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under tariff item No. 1604.16.10.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1601.00.10 1601.00.91 1601.00.99	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products ---In air-tight containers ---Other; ----Pork sausages ----Other	20% 1 324/kg 2 214/kg	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
1602.10.00 1602.20.10 1602.20.90 1602.31.10 1602.31.91 1602.31.99	Other prepared or preserved meat, meat offal or blood -Homogenized preparations -Of liver of any animal ---Pâtés de foie with truffles ---Other --Of poultry of heading No. 01.05: ---Prepared meals ---Other; ----In air-tight containers ----Other	20% 5% Free 17 5% 20% 12 5% 1655 11 024 /kg or more than 22 034 /kg	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
1602.39.10 1602.39.91 1602.39.99	---Other ---Prepared meals ---Other; ----In air-tight containers ----Other	17 5% 15% 12 5% but not less than 11 024 /kg or more than 22 034 /kg	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
1602.41.10	--Of swine; ---Hams and cuts thereof --- In air-tight containers	14%	G/HS/R/1/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1602.41.90	---Other	7 2 18/kg	G/US/A/1/2			
1602.42.10	--Shoulders and cuts thereof	15%	G/US/A/1/2			
1602.42.90	---In air-tight containers	7 2 18/kg	G/US/A/1/2			
	---Other	17.5%	G/US/A/1/2			
1602.49.10	---Other, including mixtures	20%	G/US/A/1/2			
	---Prepared meals	7 2 18/kg	G/US/A/1/2			
	---Other	17.5%	G/US/A/1/2			
1602.49.91	---In air-tight containers	17.5%	G/US/A/1/2			
1602.49.99	---Other	7 2 18/kg	G/US/A/1/2			
1602.50.10	-Of bovine animals	17.5%	G/US/A/1/2			
	---Prepared meals	7 2 18/kg	G/US/A/1/2			
	---Other	17.5%	G/US/A/1/2			
1602.50.91	---In air-tight containers	17.5%	G/US/A/1/2			
1602.50.99	---Other, including preparations of blood of any animal	20%	G/US/A/1/2			
1602.90.10	---Prepared meals	7 2 18/kg	G/US/A/1/2			
1602.90.91	---Other					
1602.90.99	---In air-tight containers					
	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	5%	G/US/A/1/2			
1603.00.10	---Of fish or crustaceans, molluscs or other aquatic invertebrates	10%	G/US/A/1/2			
1603.00.90	---Other					
	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.					
1604.11.00	-Fish, whole or in pieces, but not minced:	3%	G/US/A/1/2			
	--Salmon	Free	G/US/A/1/2			
1604.12.10	---Herrings	5%	G/US/A/1/2			
	---Pickled	8%	G/US/A/1/2			
1604.12.91	---Other:					
1604.17.99	---Skipped, in air-tight containers					
	---Other					
1604.17.10	--Sardines, sardinella and brisling or sprats	24/2n	G/US/A/1/2			
1604.17.90	---In air-tight containers	14%	G/US/A/1/2			
	---Other					
	--Tunas, skipjack and Atlantic bonito (Sarda sarda)					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1604 14 11	---In oil or in preparations containing oil.					
1604 14 12	---Tunas and skipjack	14%	G/HS/R/1/2			
1604 14 90	---Atlantic bonito	7%	G/HS/R/1/2			
1604 15 00	---Other	11%	G/HS/R/1/2			
1604 16 10	--Mackerel	12 1/2%	G/HS/R/1/2			
1604 16 90	--Anchovies	12 1/2%	G/HS/R/1/2			
1604 19 00	---In air-tight containers	1 1/2% (4)	G/HS/R/1/2			
1604 20 10	--Other	1 1/2%	G/HS/R/1/2			
1604 20 90	--Other prepared or preserved fish	1 1/2%	G/HS/R/1/2			
1604 30 00	---Prepared meals	11%	G/HS/R/1/2			
	--Caviar and caviar substitutes	11% (WHOLE)	G/HS/R/1/2			
1605 10 00	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved					
1605 20 00	-Crab	R 2%	G/HS/R/1/2			
1605 30 10	-Shrimps and prawns	Free	G/HS/R/1/2			
1605 30 90	---Lobster meat, cooked by steaming or boiling in water and out of shell, whether or not frozen but not further prepared or preserved	Free	G/HS/R/1/2			
1605 40 00	---Other crustaceans	6%	G/HS/R/1/2			
1605 90 10	---Squid, octopus and cuttle fish	8%	G/HS/R/1/2			
1605 90 70	---Snails of the genus <i>Helix</i> , in air-tight containers	Free	G/HS/R/1/2			
1605 90 30	---Dysters	7 1/2%	G/HS/R/1/2			
1605 90 40	---Clams	3 1/2%	G/HS/R/1/2			
1605 90 90	---Other	10%	G/HS/R/1/2			

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## Chapter 17

## SUGARS AND SUGAR CONFECTIONERY

## Note.

1. This Chapter does not cover:
  - (a) Sugar confectionery containing cocoa (heading No. 18.06);
  - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.40; or
  - (c) Medicaments or other products of Chapter 30.

## Subheading Note.

1. For the purpose of subheading Nos. 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions	
1701.11.10	<p>Cane or beet sugar and chemically pure sucrose, in solid form.            --Raw sugar not containing added flavouring or colouring matter.            --Cane sugar            ---Not exceeding 96° of polarization            ---Exceeding 96° but not exceeding 97° of polarization            ---Exceeding 97° but not exceeding 98° of polarization            ---Exceeding 98° but not exceeding 99° of polarization            ---Exceeding 99° but less than 99.5° of polarization            --Beet sugar            -Other:            --Containing added flavouring or colouring matter            --Other</p> <p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.            -Lactose and lactose syrup            -Maple sugar and maple syrup</p>	\$28.38 ... /tonne	G/HS/R1/2				
1701.11.20		\$29.16 ... /tonne	G/HS/R1/2				
1701.11.30		\$29.94 ... /tonne	G/HS/R1/2				
1701.11.40		\$32.54 ... /tonne	G/HS/R1/2				
1701.11.50		\$32.54 ... /tonne	G/HS/R1/2				
1701.12.00		\$32.54 ... /tonne	G/HS/R1/2				
1701.91.00		\$41.67 /tonne	G/HS/R1/2				
1701.99.00		\$41.67 /tonne	G/HS/R1/2				
1702.10.00			10%	G/HS/R1/2			
1702.20.00			15%	G/HS/R1/2			

- (1) Binding on rate of \$28.38/tonne applies only to sugar for refining. Sugar for other than refining of 1701.11.10 is bound at \$38.36/tonne.  
 (2) Binding on rate of \$29.16/tonne applies only to sugar for refining. Sugar for other than refining of 1701.11.20 is bound at \$39.02/tonne.  
 (3) Binding on rate of \$29.94/tonne applies only to sugar for refining. Sugar for other than refining of 1701.11.30 is bound at \$39.68/tonne.  
 (4) Binding on rate of \$32.54/tonne applies only to sugar for refining. Sugar for other than refining of 1701.11.40 is bound at \$41.67/tonne.  
 (5) Binding on rate of \$32.54/tonne applies only to sugar for refining. Sugar for other than refining of 1701.11.50 is bound at \$41.67/tonne.  
 (6) Binding on rate of \$32.54/tonne applies only to sugar for refining. Sugar for other than refining of 1701.12.00 is bound at \$41.67/tonne.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1702 30 00	-D-glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	3 3.14/kq	6/15/87/2			
1702 40 00	-D-glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	7 3.14/kq	6/15/87/2			
1702 50 00	-Chemically pure fructose	10%	6/15/87/2			
1702 60 00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	3 3.14/kq	6/15/87/2			
1702 90 10	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	3 3.14/kq	6/15/87/2			
1702 90 20	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, mixed with natural honey	10%	6/15/87/2			
1702 90 31	---Chemically pure maltose ---Invert sugar and other sugar syrups containing after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg ----Containing reducing sugars after inversion not exceeding 65% by weight of the total syrup ----Containing reducing sugars after inversion exceeding 65% but not exceeding 70% by weight of the total syrup	UNBOUND				
1702 90 32	----Containing reducing sugars after inversion exceeding 70% but not exceeding 71% by weight of the total syrup	UNBOUND				
1702 90 33	----Containing reducing sugars after inversion exceeding 71% but not exceeding 72% by weight of the total syrup	UNBOUND				
1702 90 34	----Containing reducing sugars after inversion exceeding 72% but not exceeding 73% by weight of the total syrup	UNBOUND				
1702 90 35	----Containing reducing sugars after inversion exceeding 73% but not exceeding 74% by weight of the total syrup	UNBOUND				
1702 90 36	----Containing reducing sugars after inversion exceeding 74% but not exceeding 75% by weight of the total syrup	UNBOUND				
1702 90 37	----Containing reducing sugars after inversion exceeding 75% by weight of the total syrup	UNBOUND				

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
1702.90.38	----Containing reducing sugars after inversion exceeding 75% by weight of the total syrup	UNBOUND				
1702.90.40	---Other invert sugars and other sugar syrups	UNBOUND				
1702.90.50	---Other sucrose sugars	\$11.67 / 100kg	G/HS/R1/2			
1702.90.90	---Other	17.5%	G/HS/R7/2			
1703.10.10	<b>Molasses resulting from the extraction or refining of sugar.</b> ---Cane molasses	UNBOUND				
1703.10.20	---Powder, whether or not containing colouring or anti-caking agents, but no other admixture	20%	G/HS/R7/2			
1703.10.30	---Concentrated sugar cane juice (fancy molasses)	UNBOUND				
1703.10.90	---Other	22%	G/HS/R1/2			
1703.90.10	-Other ---Powder, whether or not containing colouring or anti-caking agents, but no other admixture	UNBOUND				
1703.90.20	---Other powder	20%	G/HS/R1/2			
1703.90.90	---Other	\$11.67 / 100kg	G/HS/R1/2			
1704.10.00	Sugar confectionery (including white chocolate), not containing cocoa. -Chewing gum, whether or not sugar-coated -Other	15.5%	G/HS/R1/2			
1704.90.10	---Chestnut cream or paste	11.6%	G/HS/R1/2			
1704.90.20	---Liquorice candy	16.7%	G/HS/R1/2			
1704.90.30	---Toffee	16.3%	G/HS/R1/2			
1704.90.90	---Other	14.5%	G/HS/R1/2			

(1) Binding applies only to molasses in which the percentage of total of reducing sugars after inversion is less than 71% of the total solid by weight.

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## Chapter 18

## COCOA AND COCOA PREPARATIONS

## Notes.

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

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	Free	G/HS/87/2			
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	Free	G/HS/87/2			
1803.10.00	Cocoa paste, whether or not defatted.	Free	G/HS/87/2			
1803.20.00	-Not defatted -Wholly or partly defatted	Free	G/HS/87/2			
1804.00.00	Cocoa butter, fat and oil.	Free	G/HS/87/2			
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	10%	G/HS/87/2			
1806.10.10	Chocolate and other food preparations containing cocoa. -Cocoa powder, containing added sugar or other sweetening matter. -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	10%	G/HS/87/2			
1806.20.10	-- Paste	Free	G/HS/87/2			
1806.20.20	---Chocolate powder	10%	G/HS/87/2			
1806.20.90	---Other	12.5%	G/HS/87/2			
1806.31.00	-Other, in blocks, slabs or bars:	12.5%	G/HS/87/2			
1806.32.00	--Filled	12.5%	G/HS/87/2			
1806.30.00	--Not filled	12.5%	G/HS/87/2			
1806.90.00	-Other	12.5%	G/HS/87/2			



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## 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 purpose 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.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1901 10 10	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 heading 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. --Preparations for infant use, put up for retail sale ---Food preparations of flour, meal, starch or malt extract ---Malt extract; food preparations of goods of heading Nos. 04.01 to 04.04	10%	G/HS/87/2			
1901 10 20		15%	G/HS/81/2			
1901 20 10	--Mixes and doughs for the preparation of bakers' wares of heading No. 19.05 ---In packages of a weight not exceeding 11.34 kg each ---In bulk or in packages of a weight exceeding 11.34 kg each	10%	G/HS/87/2			
1901 20 20		7 5%	G/HS/87/2			
1901 90 10	--Other ---Malt extract ---Food preparations of flour, meal, starch or malt extract. ----In packages of a weight not exceeding 11.34 kg each ----In bulk or in packages of a weight exceeding 11.34 kg each ---Food preparations of goods of heading Nos. 04.01 to 04.04	20%	G/HS/87/2			
1901 90 21		10%	G/HS/87/2			
1901 90 22	Pasta, whether or not cooked or stuffed (with meal or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. --Uncooked paste, not stuffed or otherwise prepared: --Containing eggs ... Macaroni and vermicelli, containing flour and water only	7 5%	G/HS/87/2			
1901 90 30		1% 5%	G/HS/81/2			
1902 11 00		10%	G/HS/81/2			
1902 19 10		Free				

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1902.19.90 1902.20.00	---Other -Stuffed paste, whether or not cooked or otherwise prepared	10% 17.5%	G/UK/RT/2 G/US/RT/2			
1902.30.10 1902.30.20	-Other paste ---Without meat ---With meat	10% 17.5%	G/UK/RT/2 G/US/RT/2			
1902.40.10 1902.40.20	-Couscous ---In packages of a weight not exceeding 11.34 kg each ---In bulk or in packages of a weight exceeding 11.34 kg each	10% 7.5%	G/UK/RT/2 G/US/RT/2			
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.  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. -Prepared foods obtained by the swelling or roasting of cereals or cereal products	Free	G/US/RT/2			
1904.10.00	---In packages of a weight not exceeding 11.34 kg each ---In bulk or in packages of a weight exceeding 11.34 kg each	10%	G/UK/RT/2			
1904.90.10 1904.90.70	-Other ---In packages of a weight not exceeding 11.34 kg each ---In bulk or in packages of a weight exceeding 11.34 kg each	10% 7.5%	G/UK/RT/2 G/US/RT/2			
1905.10.10 1905.10.91	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. -Crispbread ---Leavened with yeast ---Other. ----In packages of a weight not exceeding 11.34 kg each	Free 10%	G/UK/RT/2 G/US/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1905.10.92	----In bulk or in packages of a weight exceeding 11.34 kg each	7.5%	G/HS/B/1/2			
1905.20.00	-Gingerbread and the like	5%	G/HS/A/1/2			
1905.30.10	---Sweet biscuits, wafers and wafers 447/kg, said value to be based on the net weight and to include the value of the usual retail package	5%	G/HS/B/1/2			
1905.30.90	---Other	5%	G/HS/A/1/2			
1905.40.10	-Rusks, toasted bread and similar toasted products	Free	G/HS/B/1/2			
1905.40.90	---Leavened with yeast ---Other ---Other	Free	G/HS/A/1/2			
1905.90.11	---Bread;	Free	G/HS/B/1/2			
1905.90.12	----Ordinary bread, leavened with yeast ----Unleavened bread for sacramental purposes	Free	G/HS/A/1/2			
1905.90.13	----Other bread, in packages of a weight not exceeding 11.34 kg each	10%	G/HS/B/1/2			
1905.90.14	----Other bread, in bulk or in packages of a weight exceeding 11.34 kg each	7.5%	G/HS/B/1/2			
1905.90.21	---Biscuits; ----Valued at not less than 44¢/kg, said value to be based on the net weight and to include the value of the usual retail package	5%	G/HS/B/1/2			
1905.90.29	---Other	5%	G/HS/A/1/2			
1905.90.31	---Pizza and quiche; pastries, pies, puddings and cakes, bakery products	17.5%	G/HS/A/1/2			
1905.90.39	----Without flour;	15.5%	G/HS/B/1/2			
1905.90.40	---Other	5%	G/HS/A/1/2			
1905.90.50	---Pre12E1s ---Communion wafers	Free	G/HS/A/1/2			
1905.90.61	---Empty packets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and cheese sticks	10%	G/HS/A/1/2			
1905.90.62	----In packages of a weight not exceeding 11.34 kg each	7.5%	G/HS/A/1/2			
1905.90.90	----In bulk or in packages of a weight exceeding 11.34 kg each ---Other	17.5%	G/HS/A/1/2			

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Chapter 20

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

Notes.

1. This Chapter does not cover:
  - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
  - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
  - (c) Homogenized composite food preparations of heading No. 21.04.
2. Heading Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
3. Heading Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.
5. For the purpose of heading No. 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes.

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

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2001.10.00 2001.20.00 2001.90.10 2001.90.90	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. -Cucumbers and gherkins -Onions -Other ---Fruit and nuts ---Other	12.5% 12.5% 10% 12.5%	G/HS/R7/2 G/HS/R7/2 G/HS/R1/2 G/HS/R7/2			
2002.10.00 2002.90.00	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. -Tomatoes, whole or in pieces -Other	17.6% 13.6%	G/HS/R7/2 G/HS/R7/2			
2003.10.00 2003.20.00	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. -Mushrooms -Truffles	20% 11%	G/HS/R7/2 G/HS/R1/2			
2004.10.00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen. -Potatoes -Other vegetables and mixtures of vegetables	10%	G/HS/R1/2			
2004.90.10 2004.90.20 2004.90.30 2004.90.41 2004.90.49 2004.90.50	---Asparagus ---Brussels sprouts ---Carrots ---Baby (of a length not exceeding 11 cm) ---Other ---Spinach ---Other:	22.5% 20% 20% 17.5% 1% 11%	G/HS/R1/2 G/HS/R7/2 G/HS/R7/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2004 90 91	<p>----Artichokes (globe or Chinese), bamboo shoots, cactus leaves (nopales), cardoons, chickpeas (garbanzos), cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, malanga, okra, peas (Anjoia, caljang, no-eye, pigeon), tamarillos (tree tomatoes), arragons, tomatillos, papadas and verdolagas</p> <p>----Other</p>	Free	C/HS/NT/2			
2004 90.99	<p>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.</p> <p>--Homogenized vegetables</p> <p>-Potatoes</p> <p>--Sauerkraut</p> <p>-Peas (<i>Vigna sativum</i>)</p> <p>--Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>)</p> <p>--Baked</p> <p>---Other</p> <p>--Other</p> <p>-Asparagus</p> <p>-Olives</p> <p>---Ripe olives in brine; olives sulphured but not bottled</p> <p>---Other</p> <p>-Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)</p> <p>-Other vegetables and mixtures of vegetables</p> <p>---Baby carrots (of a length not exceeding 11 cm).</p> <p>----In air-tight containers</p> <p>----Other</p> <p>---Other</p>	1%  17 5% 10% 17 5% 17 5%  10% 17 5% 17 5% 22 5%  Free 17 5% 17 5%	C/HS/NT/2  C/HS/RT/2 C/HS/RT/2 C/HS/NT/2  C/HS/NT/2 C/HS/NT/2 C/HS/RT/2 C/HS/RT/2  C/HS/RT/2 C/HS/RT/2			
2005 90 10						
2005 51 10						
2005 51 90						
2005 59 00						
2005 60 00						
2005 70 10						
2005 70 90						
2005 80 00						
2005 90 11		17 5%	C/HS/RT/2			
2005 90 19		17 5%	C/HS/RT/2			
2005 90 20		Free	C/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2005.90.91	<p>----Artichokes (globe or Chinese), bamboo shoots, cactus leaves (nopales), cardoons, chichicos (garbanzos), cilantro (Chinese or Mexican parsley or Yen Sui), lima, leaf chervils, malanga, okra, peas (Angola), callaloo, soy, pigeon, spinach (basella or malabar), tamarillos (tree tomatoes), tarrogons, tomatillos, tomatos and verdolains</p> <p>----Other</p>	Free	G/115/R/7/2			
2005.90.99	<p>----Other</p>	12.5%	G/115/R/7/2			
2006.00.10	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glazed or crystallized).	15%	G/115/R/7/2			
2006.00.20	---Nuts	10%	G/115/R/7/2			
2006.00.90	---Other	17.5%...	G/115/R/7/2			
2007.10.00	Jams, fruit jellies, marmalades, fruit nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	10.4%	G/115/R/7/2			
2007.91.00	---Other:	10%	G/115/R/7/2			
2007.99.10	---Citrus fruit	15%	G/115/R/7/2			
2007.99.90	---Strawberry jam	10%	G/115/R/7/2			
	---Other					
2008.11.10	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.	4.414/kg	G/115/R/7/2			
2008.11.30	-Nuts, ground-nuts and other seeds, whether or not mixed together.	10%	G/115/R/7/2			
	---Ground-nuts					
	---Peanut butter					
	---Other					

(1) Preserved ginger bound at free.



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2008 19 10	--Other, including mixtures	Free	G/US/R/72			
2008 19 90	---Almonds and pistachio nuts	10%	G/US/R/72			
2008 20 00	--Pineapples	Free	G/US/R/72			
2008 30 10	-Citrus fruit	17 5%	G/US/R/72			
2008 30 90	--Other	Free	G/US/R/72			
2008 40 10	--Pears	10%	G/US/R/72			
2008 40 90	--Other	15%	G/US/R/72			
2008 50 10	--Apricots	10%	G/US/R/72			
2008 50 90	--Pulp	15%	G/US/R/72			
2008 60 10	--Cherries	10%	G/US/R/72			
2008 60 90	--Pulp	15%	G/US/R/72			
2008 70 10	--Peaches	10%	G/US/R/72			
2008 70 90	--Other	17%	G/US/R/72			
2008 80 10	--Strawberries	15%	G/US/R/72			
2008 80 90	--Pulp	10%	G/US/R/72			
2008 91 00	--Other, including mixtures other than those of subheading No. 2008 19:	17 5%	G/US/R/72			
2008 92 10	--Palm hearts	Free	G/US/R/72			
	---Mixtures					
	----Consisting of akalis, akeas, anclony pears, apple-pears, avocados, bananas, bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), dashenas (laros), dates, durians, feijoa's, figs, fu quas (balsam pears), gornias, ginger, guavas, imbus, jujubes, kiwi fruit, lady apples, lichis (lychees), loquais, magveys, mammas (mammas), mangoes, mangosteens, manioc (cassava or yucca root), papaws (papayas), passion fruit, pawpaws, persimmons, plantains, plumeris, prickly pears, pomegranates, quinces, rancours, sapotas, star-apples, sweet potatoes, tamarinds, tangolins, ugulifruit, watermelons or yams					
2008 92 90	---Other	10%	G/US/R/72			
	... Apples					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2008 99 11 2008 99 19 2008 99 91	<p>----Pulp ----Other ----Other: ----Banana chips consisting of thin banana slices fried or otherwise prepared, whether or not salted, sweetened or otherwise flavoured</p>	10% 5% 15%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
2008 99 92	<p>----Apples, pears, avocados, banana's, bread fruit, carambola's, chayotes, cherimoyas (Jamaica apples), dasheens (laros), datus, durians, feijoa's, figs, fu quas (balsam pears), genjins, ginger, guavas, lemons, lujubes, kiwi fruit, lady apples, litchis (lychens), loquats, mangoes, mamees (mamees), mangoes, mangosteens, manioc (cassava or yucca root), papaws (papayas), passion fruit, papaws, persimmons, plantains, plumcots, prickly pears, pomegranates, quinces, rangpours, sapatas, star-apples, sweet potatoes, tamarinds, tangelos, uglifruit, watermelons and yams</p>	Free	G/HS/R1/2			
2008 99 99	<p>----Other Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. -Orange juice: --Frozen ---Unsweetened concentrate, not less than 58° Brix, for use in the manufacture of citrus fruit juices ---Other ---Other ---Dehydrated, unsweetened concentrate, not less than 58° Brix, for use in the manufacture of citrus fruit juices -Other -Grapefruit juice</p>	10%	G/HS/R1/2			
2009 11 10	<p>---Frozen ---Unsweetened concentrate, not less than 58° Brix, for use in the manufacture of citrus fruit juices</p>	Free	G/HS/R1/2			
2009 11 90	<p>---Other</p>	7%	G/HS/R1/2			
2009 19 10	<p>---Dehydrated, unsweetened concentrate, not less than 58° Brix, for use in the manufacture of citrus fruit juices</p>	Free	G/HS/R1/2			
2009 19 90	<p>- Other -Grapefruit juice</p>	1%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2009 20 10	---Dehydrated, unsweetened concentrate, not less than 50° Brix, for use in the manufacture of citrus fruit juices	Free	C/HS/R7/2			
2009 20 90	---Other	3%	C/HS/R7/2			
2009 30 00	-Juice of any other single citrus fruit	Free	C/HS/R7/2			
2009 40 00	-Pineapple Juice	Free	C/HS/R7/2			
2009 50 00	-Tomato Juice	15%	C/HS/R7/2			
2009 60 10	-Grape Juice (Including grape must)	Free	C/HS/R7/2			
2009 60 90	---Other	15%	C/HS/R7/2			
2009 70 10	-Apple Juice ---Concentrated, for use in the manufacture of apple juice	11¢ / litre but not less than 10%	C/HS/R7/2			
2009 70 91	---Other:	10%	C/HS/R7/2			
2009 70 99	---Concentrated or reconstituted ---Other -Juice of any other single fruit or vegetable	5%	C/HS/R7/2			
2009 80 11	---Fruit:					
2009 80 12	---Passion fruit	Free	C/HS/R7/2			
2009 80 19	---Prune	3%	C/HS/R7/2			
2009 80 20	---Other	10%	C/HS/R7/2			
2009 80 30	---Vegetalia	15%	C/HS/R7/2			
2009 80 10	-Mixtures of Juices	Free	C/HS/R7/2			
2009 80 20	---Of citrus fruit juices, dehydrated	3%	C/HS/R7/2			
2009 80 30	---Of orange and grapefruit juices, other than dehydrated	10%	C/HS/R7/2			
2009 80 40	---Of other fruit juices, whether or not dehydrated	15%	C/HS/R7/2			
2009 80 50	---Of vegetable juices	15%	C/HS/R7/2			

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## 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 heading Nos. 09.04 to 09.10;
  - (d) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (e) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5% vol (heading No. 22.08);
  - (f) Yeast put up as a medicament or other products of heading No. 30.03 or 30.04; or
  - (g) Prepared enzymes of heading No. 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.01.
3. For the purpose of heading No. 21.04, the expression "homogenized composite food preparations" means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 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.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2101.10.00	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.	INIMITIM				
2101.20.00	-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	13.2% /sq	G/115/R7/2			
2101.30.10	-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	Free	G/115/R7/2			
2101.30.90	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof ---Roasted kiln dried chicory ---Other	Free 6.5% /kg	G/115/R7/2 G/115/R7/2			
2102.10.10	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	12.5%	G/115/R7/2			
2102.10.20	-Active yeasts ---With a moisture content of 15% or more but excluding liquid yeast ---With a moisture content of less than 15%; liquid yeast	10%	G/115/R7/2			
2102.20.00	-Inactive yeasts; other single-cell micro-organisms, dead	Free	G/115/R7/2			
2102.30.00	-Prepared baking powders	INIMITIM				
2103.10.00	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	15%	G/115/R1/2			
2103.20.00	-Soya sauce -Tomato ketchup and other tomato sauces	11%	G/115/R1/2			

(1) Binding applies only to products valued at 55¢/kg or less. All products of this heading under regulations as the Minister may prescribe. Anything over 55¢/kg is unbound.

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2103.30.10 2103.30.20 2103.30.20 2103.90.10 2103.90.20 2103.90.90	<p>---Mustard flour and meal and prepared mustard</p> <p>---Mustard flour and meal</p> <p>---Prepared mustard</p> <p>---Other</p> <p>---Mayonnaise and salad dressing</p> <p>---Mixed condiments and mixed seasonings</p> <p>---Other</p>	5% 15%  17.5% 12.5% 15%	G/HS/81/2 G/HS/81/2  G/HS/81/2 G/HS/81/2 G/HS/81/2			
2104.10.00 2104.20.00	<p>Soups and broths and preparations therefor; homogenized composite food preparations.</p> <p>---Soups and broths and preparations therefor</p> <p>---Homogenized composite food preparations</p>	12.5% 17.5%	G/HS/81/2 G/HS/81/2			
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	15.5%	G/HS/81/2			
2106.10.00	<p>Food preparations not elsewhere specified or included.</p> <p>---Protein concentrates and textured protein substances</p> <p>---Other</p>	17.5%	G/HS/81/2			
2106.90.10 2106.90.20	<p>---Vegetable preparations for use as flavouring</p> <p>---Fruit syrups and concentrates of a kind used in beverages or other food preparations</p>	Free 10%	G/HS/81/2 G/HS/81/2			
2106.90.30 2106.90.40 2106.90.50 2106.90.60 2106.90.90	<p>---Milk or cream substitutes</p> <p>---Tea substitutes</p> <p>---Protein hydrolysates</p> <p>---Cheese fondue</p> <p>---Other</p>	17.5% Free 12.5% 15% 17.1%	G/HS/81/2 G/HS/81/2 G/HS/81/2 G/HS/81/2 G/HS/81/2			

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## 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 purpose of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°.
3. For the purpose 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 heading Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

## Subheading Note.

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

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2201 10 00 2201 90 00	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. -Mineral waters and aerated waters -Other	Free 10 2%	G/HS/R/7/2 G/HS/H/1/2			
2202 10 00 2202 90 00	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. -Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured -Other	17 5% 17 5%	G/HS/R/1/2 G/HS/R/1/2			
2203 00 00	Beer made from malt.	3 20¢ /litre	G/HS/R/7/2			
2204 10 00	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09. -Sparkling wine -Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: --In containers holding 2 litres or less ---Wine, of an alcoholic strength by volume not exceeding 13 7% vol ---Wine, of an alcoholic strength by volume exceeding 13 7% vol ----Of an alcoholic strength by volume not exceeding 14 9% vol ----Of an alcoholic strength by volume exceeding 14 9% vol but not exceeding 15 9% vol ----Of an alcoholic strength by volume exceeding 15 9% vol but not exceeding 16 9% vol	44¢ /litre	G/HS/R/1/2			
2204 21 10		4 40¢ /litre	G/HS/R/1/2			
2204 21 21		11¢ /litre	G/HS/R/1/2			
2201 21 22		12 5¢ /litre	G/HS/R/1/2			
2204 21 23		13 11¢ /litre	G/HS/R/1/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2204.21.24	----Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	14.454 /litre	G/UK/R/72			
2204.21.25	----Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	15.624 /litre	G/UK/R/72			
2204.21.26	----Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	16.774 /litre	G/UK/R/72			
2204.21.27	----Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	17.974 /litre	G/UK/R/72			
2204.21.28	----Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	19.084 /litre	G/UK/R/72			
2204.21.29	----Of an alcoholic strength by volume exceeding 21.9% vol	20.244 /litre	G/UK/R/72			
2204.21.30	---Grape must with fermentation prevented or arrested by the addition of alcohol	UNIFORM				
2204.29.10	---Other ---Wine, of an alcoholic strength by volume not exceeding 13.7% vol	4.404 /litre	G/UK/R/72			
2204.29.21	---Wine, of an alcoholic strength by volume exceeding 13.7% vol	114 /litre	G/UK/R/72			
2204.29.22	----Of an alcoholic strength by volume not exceeding 14.9% vol	12.154 /litre	G/UK/R/72			
2204.29.23	----Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	13.314 /litre	G/UK/R/72			
2204.29.24	----Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	14.454 /litre	G/UK/R/72			
2204.29.25	----Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	15.624 /litre	G/UK/R/72			
2204.29.26	----Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	16.774 /litre	G/UK/R/72			
2204.29.27	----Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	17.974 /litre	G/UK/R/72			
	----Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2204.29.28	----Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	19 0R4 /litre	G/HS/R7/2			
2204.29.29	----Of an alcoholic strength by volume exceeding 21.9% vol	20 244 /litre	G/HS/R7/2			
2204.29.30	---Grape must with fermentation prevented or arrested by the addition of alcohol	UNBUND				
2204.30.00	-Other grape must	UNBUND				
2205.10.10	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	3 304 /litre	G/HS/R7/2			
2205.10.20	-In containers holding 2 litres or less not exceeding 18.5% vol	25%	G/HS/R7/2			
2205.90.10	---Of an alcoholic strength by volume exceeding 18.5% vol	3 304 /litre	G/HS/R7/2			
2205.90.20	-Other	25%	G/HS/R7/2			
2206.00.11	Other fermented beverages (for example, cider, perry, mead).					
2206.00.19	---Cider.	444 /litre	G/HS/R7/2			
2206.00.20	---Sparkling	640(UND) UNBUND				
2206.00.30	---Other	334	G/HS/R7/2			
2206.00.40	---Prune wine	444	G/HS/R7/2			
2206.00.50	---Perry, sparkling	4 404 /litre	G/HS/R7/2			
2206.00.61	---Other wine, sparkling	114 /litre	G/HS/R7/2			
	---Sake and other wine, not sparkling, of an alcoholic strength by volume not exceeding 13.7% vol					
	---Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol					
	---Of an alcoholic strength by volume not exceeding 14.9% vol					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2206-00-62	----Of an alcoholic strength by volume exceeding 14.0% vol but not exceeding 15.0% vol	12.15% /litre	G/HS/R1/2			
2206-00-63	----Of an alcoholic strength by volume exceeding 15.0% vol but not exceeding 16.0% vol	17.71% /litre	G/HS/R1/2			
2206-00-64	----Of an alcoholic strength by volume exceeding 16.0% vol but not exceeding 17.0% vol	14.46% /litre	G/HS/R1/2			
2206-00-65	----Of an alcoholic strength by volume exceeding 17.0% vol but not exceeding 18.0% vol	15.62% /litre	G/HS/R1/2			
2206-00-66	----Of an alcoholic strength by volume exceeding 18.0% vol but not exceeding 19.0% vol	16.77% /litre	G/HS/R1/2			
2206-00-67	----Of an alcoholic strength by volume exceeding 19.0% vol but not exceeding 20.0% vol	17.92% /litre	G/HS/R1/2			
2206-00-68	----Of an alcoholic strength by volume exceeding 20.0% vol but not exceeding 21.0% vol	19.08% /litre	G/HS/R1/2			
2206-00-69	----Of an alcoholic strength by volume exceeding 21.0% vol	20.24% /litre	G/HS/R1/2			
2206-00-70	---Ginger beer and herbal beer	3.30% /litre	G/HS/R1/2			
2206-00-90	---Other	19.19% /litre	G/HS/R1/2			
2207 10 10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength -Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher ---For use as a spirituous or alcoholic beverage or for the manufacture of spirituous or alcoholic beverages	19.19% /litre of absolute ethyl alcohol	G/HS/R1/2			
2207 10 90	---Other					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2207.20.11	-Ethyl alcohol and other spirits, denatured, of any strength ---Ethyl alcohol. ----In accordance with the specifications prescribed by the Excise Act and the regulations made thereunder ----Other	UNBUNDLED 19 19¢ /litre of absolute ethyl alcohol (UNBUNDLED)	G/HS/R7/2			
2207.20.19						
2207.20.90	---Other 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 -Compound alcoholic preparations of a kind used for the manufacture of beverages -Spirits obtained by distilling grape wine or grape marc	\$1.10 /litre and 30¢ 19 19¢ /litre of absolute ethyl alcohol / 68¢ /litre of absolute ethyl alcohol 78 78¢ /litre of absolute ethyl alcohol	G/HS/R7/2 G/HS/R7/2			
2208.10.00						
2208.20.00						
2208.30.00	-Whiskies		G/HS/R7/2			
2208.40.10	-Rum and tafia ---Rum		G/HS/R7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2208 40 20	---Falls	in 100 /litre of absolute ethyl alcohol 70% /litre of absolute ethyl alcohol	C/HK/R7/2			
2208 50 00	-Gin and Geneva		C/HK/R7/2			
2208 90 10	-Other ---Vodka	in 100 /litre of absolute ethyl alcohol	C/HK/R7/2			
2208 90 20 2208 90 30	---Tequila ---Liqueurs	in 100 /litre of absolute ethyl alcohol	C/HK/R7/2 C/HK/R7/2			
2208 90 41	---Undenatured ethyl alcohol. ----For use as a spirituous or alcoholic beverage or for the manufacture of spirituous or alcoholic beverages	in 100 /litre of absolute ethyl alcohol	C/HK/R7/2			
2208 90 49 2208 90 50 2208 90 91	---Other ---Angostura bitters ---Other: ----Spirituous fruit juices of an alcoholic strength by volume not exceeding 14 % vol	in 100 /litre of absolute ethyl alcohol (strength 100% proof)	C/HK/R7/2			

(1) The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set therein is met.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2208 90.99	-----Other	19.114 /litre of absolute ethyl alcohol	6/15/81/2			
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	15%	6/15/81/2			

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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.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2301.10.00	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; groaves -Flours, meals and pellets, of meat or meat offal; groaves	Free	G/HS/R/7/2			
2301.20.10	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	5%	G/HS/R/7/2			
2301.20.90	---fish meal ---Other	Free	G/HS/R/1/2			
2302.10.00	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.	5%	G/HS/R/7/2			
2302.20.00	-Of maize (corn)	Free	G/HS/R/1/2			
2302.30.00	-Of rice	5%	G/HS/R/1/2			
2302.40.00	-Of wheat	Free	G/HS/R/7/2			
2302.50.00	-Of other cereals -Of leguminous plants	Free	G/HS/R/1/2			
2303.10.00	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. -Residues of starch manufacture and similar residues	Free	G/HS/R/7/2			
2303.20.10	-Beet-pulp, bagasse and other waste of sugar manufacture	4%	G/HS/R/7/2			
2303.20.90	---dried beet-pulp	Free	G/HS/R/1/2			
2303.30.00	---Other -Brewing or distilling dregs and waste	5%	G/HS/R/1/2			
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	Free	G/HS/R/7/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	G/US/R/72			
2306.10.00	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.	Free	G/US/R/72			
2306.20.00	-Of linseed	Free	G/US/R/72			
2306.30.00	-Of sunflower seeds	Free	G/US/R/72			
2306.40.00	-Of rape (canola) or colza seeds	Free	G/US/R/72			
2306.50.00	-Of coconut or copra	Free	G/US/R/72			
2306.60.00	-Of palm nuts or kernels	Free	G/US/R/72			
2306.90.00	-Other	Free	G/US/R/72			
2307.00.00	Wine lees; argol.	Free	G/US/R/72			
2308.10.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Free	G/US/R/72			
2308.90.00	-Acorns and horse-chestnuts -Other	Free	G/US/R/72			
2309.10.00	Preparations of a kind used in animal feeding.	5%	G/US/R/72			
2309.90.10	-Dog or cat food, put up for retail sale	Free	G/US/R/72			
2309.90.10	-Other	Free	G/US/R/72			
2309.90.20	---Preparations to be employed in the feeding of trout or salmon and cereal preparations to be employed in the feeding of fur-bearing animals	15.4%	G/US/R/72			
2309.90.20	---Other preparations containing eggs	/kg	G/US/R/72			
2309.90.91	---Other: ----Complete feeds and feed supplements, including concentrates, containing dairy products	5%	G/US/R/72			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2309.90.92	----Complete feeds and feed supplements, including concentrates, not containing dairy products	Free	G/HS/RI/2			
2309.90.93	----Mineral blocks	Free	G/HS/RI/2			
2309.90.99	----Other	12.5%	G/HS/RI/2			

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## Chapter 24

## TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

## Note.

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

## Supplementary Notes.

1. Duty shall be assessed on the basis of "Standard leaf tobacco" consisting of 10% of water and 90% of solid matter, for goods classified under tariff item Nos. 2401.10.10, 2401.10.90, 2401.20.00, 2401.30.00 and 2403.91.10.
2. For goods classified under tariff item No. 2402.10.10 or 2402.10.90, the weight of the bands and ribbons shall be included in the weight for customs duties.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2401.10.10	Unmanufactured tobacco; tobacco refuse.	Free	G/HS/R1/2			
2401.10.91	-Tobacco, not stemmed/stripped ---for use as wrappers in the manufacture of cigars	24.25¢ /kg	G/HS/R1/2			
2401.10.99	---Other: ----Turkish type ----Other	27.50¢ /kg	G/HS/R1/2			
2401.20.10	-Tobacco, partly or wholly stemmed/stripped	44¢/kg	G/HS/R1/2			
2401.20.90	---for use in the manufacture of cigars	44¢/kg	G/HS/R1/2			
2401.30.00	---Other -Tobacco refuse	10.2%	G/HS/R1/2			
2402.10.10	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	\$1.20/kg and 10%	G/HS/R1/2			
2402.10.90	-Cigars, cheroots and cigarillos, containing tobacco ---hand-rolled cigars ---Other	\$3.20/kg and 10%	G/HS/R1/2			
2402.20.00	-Cigarettes containing tobacco	10%	G/HS/R1/2			
2402.90.00	-Other	20% 10.2%	G/HS/R1/2			
2403.10.00	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences -Smoking tobacco, whether or not containing tobacco substitutes in any proportion -Other: ---"Homogenized" or "reconstituted" tobacco ---Processed leaf tobacco for use in the manufacture of cigar blotters, in wrappers ---Other	88.2¢/kg	G/HS/R1/2			
2403.91.10	---Processed leaf tobacco for use in the manufacture of cigar blotters, in wrappers	\$1.10/kg	G/HS/R1/2			
2403.91.90	---Other	\$1.10/kg	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2403.99.10 2403.99.90	---Snuff ---Other	77 INR /kg \$1.00 /kg	G/115/P1/2 G/115/P1/2			

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Section V

MINERAL PRODUCTS

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Chapter 25

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

Notes.

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

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

2. This Chapter does not cover:
- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
  - (b) Earth colours containing 70% or more by weight of combined iron evaluated as  $Fe_2O_3$  (heading No. 28.21);
  - (c) Medicaments or other products of Chapter 30;
  - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
  - (e) Setts, curbstones or flagstones (heading No. 68.01); mosaic, cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);
  - (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);
  - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 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);
  - (h) Billiard chalks (heading No. 95.04); or
  - (i) 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.

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4. Heading No. 25.30 applies, *inter alia*, to vermiculite, perlite and chlorites, unexpanded, earth colours, whether or not calcined or mixed together; natural micaceous iron oxides, meerschauum (whether or not in polished pieces); amber; agglomerated meerschauum 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.

Supplementary Note.

1. The weight of the package shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under tariff item No. 2520.20.90.



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2501.00.10	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not sublimed sulphur, precipitated sulphur or other ingredients, when containing 90% or more of pure sodium chloride	4%	G/HS/R7/2			
2501.00.90	---Other	Free	G/HS/R7/2			
2502.00.00	Unroasted iron pyrites.	Free	G/HS/R7/2			
2503.10.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	Free	G/HS/R7/2			
2503.90.00	-Crude or unrefined sulphur -Other	Free	G/HS/R7/2			
2504.10.10	Natural graphite.	9.2%	G/HS/R7/2			
2504.10.20	---In powder	4%	G/HS/R7/2			
2504.90.00	---In flakes -Other	Free	G/HS/R7/2			
2505.10.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 28.	Free	G/HS/R7/2			
2505.90.00	-Silica sand and quartz sands -Other	Free	G/HS/R7/2			
2506.10.00	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.	Free	G/HS/R7/2			
2506.21.00	-Quartzite.	Free	G/HS/R7/2			
2506.29.00	--Crude or roughly trimmed --Other	Free	G/HS/R7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	Free	G/HS/B7/2			
2508.10.00	Other clays (not including expanded clays of heading No. 88.08), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	Free	G/HS/B7/2			
2508.20.00	-Bentonite	Free	G/HS/B7/2			
2508.30.00	-Decolourizing earths and fuller's earth	Free	G/HS/B7/2			
2508.40.00	-Fire-clay	Free	G/HS/B7/2			
2508.50.00	-Other clays	Free	G/HS/B7/2			
2508.60.00	-Andalusite, kyanite and sillimanite	Free	G/HS/B7/2			
2508.70.00	-Mullite	Free	G/HS/B7/2			
	-Chamotte or dinas earths	Free	G/HS/B7/2			
2509.00.10	Chalk.	6.8%	G/HS/B7/2			
2509.00.90	---Whiting ---Other	Free	G/HS/B7/2			
2510.10.00	Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk.	Free	G/HS/B7/2			
2510.20.00	-Un-ground -Ground	Free	G/HS/B7/2			
2511.10.00	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16	10%	G/HS/B7/2			
2511.20.00	-Natural barium sulphate (barytes) -Natural barium carbonate (witherite)	9.2%	G/HS/B7/2			
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	Free	G/HS/B7/2			

(1) Fuller's earth, in bulk only, not prepared for toilet or other purposes and earths, other than crude, unbound.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2513.11.00	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	Free	G/HS/R7/2			
2513.19.00	Pumice stone; --Crude or in irregular pieces, including crushed pumice ("blunkles") --Other	Free	G/HS/R1/2			
2513.21.00	--Emery, natural corundum, natural garnet and other natural abrasives;	Free	G/HS/R1/2			
2513.29.00	--Crude or in irregular pieces --Other	Free	G/HS/R1/2			
2514.00.10	State, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	G/HS/R7/2			
2514.00.20	---Crude or roughly trimmed ---Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5 %	G/HS/R7/2			
2514.00.90	---Other, (including powder and waste)	10 %	G/HS/R7/2			
2515.11.00	Marble, travertine, calcussine and other calcareous monuments) 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.	Free	G/HS/R7/2			
2515.12.00	--Marble and travertine; --Crude or roughly trimmed --Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	4%	G/HS/R7/2 G/HS/R7/2			
2515.20.10	-Ecaussine and other calcareous monuments) or building stone; alabaster	Free	G/HS/R7/2			
2515.20.20	---Crude or roughly trimmed ---Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5 %	G/HS/R7/2 G/HS/R7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2516.11.00 2516.12.00	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. --Granite: --Crude or roughly trimmed --Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free 5.5%	G/HS/R/7/2 G/HS/R/1/2			
2516.21.00 2516.22.00	--Sandstone: --Crude or roughly trimmed --Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free 5.5%	G/HS/R/1/2 G/HS/R/7/2			
2516.90.10 2516.90.20	--Other monumental or building stone --Crude or roughly trimmed --Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free 5.5%	G/HS/R/7/2 G/HS/R/1/2			
2517.10.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, gross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading, tarred or asphalted; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.	Free	G/HS/R/7/2			
2517.20.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	Free	G/HS/R/7/2			
2517.30.00	Macadam of slag, gross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10 --Tarred macadam	10.7%	G/HS/R/1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2517.41.00	-Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated; --Of marble ---Limestones; roofing granules ---Other	Free	G/HS/RT/2			
2517.49.10		Free	G/HS/RT/2			
2517.49.80		10.2%	G/HS/RT/2			
2518.10.00	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). -Dolomite not calcined -Calcined dolomite -Agglomerated dolomite (including tarred dolomite)	4%	G/HS/RT/2			
2518.20.00		9.2%	G/HS/RT/2			
2518.30.00		10.2%	G/HS/RT/2			
2519.10.10	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. -Natural magnesium carbonate (magnesite) ---Crude rock form ---Other -Other ---Magnesium oxide not less than 94% pure ---Other	Free	G/HS/RT/2			
2519.10.90		9.2%	G/HS/RT/2			
2519.90.10		Free	G/HS/RT/2			
2519.90.90		9.2%	G/HS/RT/2			
2520.10.00	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. -Gypsum; anhydrite -Plasters ---Denial plasters ---Other	Free	G/HS/RT/2			
2520.20.10		UR/HS/HS in 24	G/HS/RT/2			
2520.20.90		/Lease	G/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	Free	G/HS/R1/2			
2522.10.00	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25	Free	G/HS/R1/2			
2522.20.00	-Quicklime	Free	G/HS/R1/2			
2522.30.00	-Slaked lime	Free	G/HS/R1/2			
	-Hydraulic lime					
2523.10.00	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	Free	G/HS/R1/2			
2523.21.00	-Portland cement:					
2523.29.00	--White cement, whether or not artificially coloured	81.5% / 100%	G/HS/R1/2			
2523.30.00	--Other	Free	G/HS/R1/2			
2523.90.00	-Aluminous cement	Free	G/HS/R1/2			
	-Other hydraulic cements	Free	G/HS/R1/2			
2524.00.10	Asbestos.	Free	G/HS/R1/2			
2524.00.90	---Crude	8%	G/HS/R1/2			
	---Other					
2525.10.00	Mica, including splittings; mica waste	Free	G/HS/R1/2			
2525.20.10	-Crude mica and mica rilled into sheets or splittings	4%	G/HS/R1/2			
2525.20.20	-Mica powder	10.2%	G/HS/R1/2			
	---Of a particle size not exceeding 20 microns					
	---Of a particle size exceeding 20 microns					
2525.30.00	-Mica waste	Free	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2526.10.00	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.	0 %	G/HS/RT/?			
2526.20.10	-Crushed or powdered -Rate of a particle size not exceeding 20 microns -Other	4%	G/HS/RT/?			
2526.20.90		0 %	G/HS/RT/?			
2527.00.10	Natural cryolite; natural chlorite.	Free	G/HS/RT/?			
2527.00.20	--Natural cryolite ---Natural chlorite	10 %	G/HS/RT/?			
2528.10.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>2</sub> O, calculated on the dry weight.	Free	G/HS/RT/?			
2528.90.00	-Natural sodium borates -Other	1%	G/HS/RT/?			
2529.10.00	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.	5.5%	G/HS/RT/?			
2529.21.00	--Fluorspar: --Containing by weight 97% or less of calcium fluoride	Free	G/HS/RT/?			
2529.22.00	--Containing by weight more than 97% of calcium fluoride	Free	G/HS/RT/?			
2529.30.00	-Leucite; nepheline and nepheline syenite	10 %	G/HS/RT/?			
2530.10.10	Mineral substances not elsewhere specified or included.	Free	G/HS/RT/?			
2530.10.20	-Beryllium -Vermiculite or perlite	10 %	G/HS/RT/?			
2530.20.00	---Chlorite -Kieserite, epsomite (natural magnesium sulphates)	10 %	G/HS/RT/?			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2530.30.00	-Earth colours	10.5%	G/HS/R/1/2			
2530.40.00	-Natural micaceous iron oxides	10.5%	G/HS/R/1/2			
2530.90.10	---Meerschaum, amber, jet	10.2%	G/HS/R/1/2			
2530.90.20	---Minerals of sodium carbonate such as trona, thermonatrite and natrolite, minerals of sodium sulphate such as thenardite and mirabilite	12.5%	G/HS/R/1/2			
2530.90.30	---Natural arsenic sulphides; lydlite; earths; fluestone (lithographic stone); broken pottery, ores of rare earth metals; wollastonite (natural calcium silicate); natural zirconium silicate	Free	G/HS/R/1/2			
2530.90.40	---Pyrophyllite	Free	G/HS/R/1/2			
2530.90.50	---Natural manganese oxides	Free	G/HS/R/1/2			
2530.90.90	---Other	10.2%	G/HS/R/1/2			



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## Chapter 26

## ORES, SLAG AND ASH

## Notes.

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

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2601.11.00 2601.12.00 2601.20.00	Iron ores and concentrates, including roasted iron pyrites. -Iron ores and concentrates, other than roasted iron pyrites: --Non-agglomerated --Agglomerated -Roasted iron pyrites	Free Free Free	G/US/R/2 G/US/R/2 G/US/R/2			
2602.00.00	Manganese ores and concentrates, including manganeseiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	Free	G/US/R/2			
2603.00.00	Copper ores and concentrates.	Free	G/US/R/2			
2604.00.00	Nickel ores and concentrates.	Free	G/US/R/2			
2605.00.00	Cobalt ores and concentrates.	Free	G/US/R/2			
2606.00.00	Aluminum ores and concentrates.	Free	G/US/R/2			
2607.00.00	Lead ores and concentrates.	4.8%	G/US/R/2			
2608.00.00	Zinc ores and concentrates.	0.4%	G/US/R/2			
2609.00.00	Tin ores and concentrates.	Free	G/US/R/2			
2610.00.00	Chromium ores and concentrates.	Free	G/US/R/2			
2611.00.00	Tungsten ores and concentrates.	Free	G/US/R/2			
2612.10.00 2612.20.00	Uranium or thorium ores and concentrates. -Uranium ores and concentrates -Thorium ores and concentrates	Free Free	G/US/R/2 G/US/R/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2613.10.00 2613.90.00	Molybdenum ores and concentrates -Roasted -Other	Free Free	G/HS/RT/2 G/HS/RT/2			
2614.00.00	Titanium ores and concentrates.	Free	G/HS/RT/2			
2615.10.00 2615.90.00	Niobium, tantalum, vanadium or zirconium ores and concentrates. -Zirconium ores and concentrates -Other	Free Free	G/HS/RT/2 G/HS/RT/2			
2616.10.00 2616.90.00	Precious metal ores and concentrates. -Silver ores and concentrates -Other	Free Free	G/HS/RT/2 G/HS/RT/2			
2617.10.00 2617.90.00	Other ores and concentrates. -Antimony ores and concentrates -Other	Free Free	G/HS/RT/2 G/HS/RT/2			
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	Free	G/HS/RT/2			
2619.00.00	Slag, dross (other than granulated slag), scallings and other waste from the manufacture of iron or steel.	Free	G/HS/RT/2			
2620.11.00 2620.19.00 2620.20.00 2620.30.00 2620.40.00 2620.50.00 2620.90.00	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds --Containing mainly zinc: --Hard zinc spelter --Other -Containing mainly lead -Containing mainly copper -Containing mainly aluminum -Containing mainly vanadium -Other	Free Free Free Free Free Free	G/HS/RT/2 G/HS/RT/2 G/HS/RT/2 G/HS/RT/2 G/HS/RT/2 G/HS/RT/2			
(1)	Cinnabar, unbound.					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2621 00.00	Other slag and ash, including seaweed ash (keip).	Free	G/HS/R/72			

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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 distills at 300°, after conversion to 1.013 millibars when a reduced pressure distillation method is used (Chapter 39).

Subheading Notes.

1. For the purpose 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 purpose 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 purpose of subheading Nos. 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzole", "toluole", "xylene", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

Supplementary Note.

1. For the purpose of tariff item Nos. 2709.00.10, 2710.00.90 and 2711.19.90, the General Tariff rates of customs duty shall be the same as the Most Favoured Nation Tariff rates of customs duty.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2701.11 00 2701.12 00 2701.19 00 2701.20 00	Coal; briquettes, ovoids and similar solid fuels manufactured from coal. -Coal, whether or not pulverized, but not agglomerated: --Anthracite --Bituminous coal --Other coal -Briquettes, ovoids and similar solid fuels manufactured from coal	Free Free Free Free	G/HS/81/2 G/HS/81/2 G/HS/81/2 G/HS/81/2			
2702.10 00 2702.20 00	Lignite, whether or not agglomerated, excluding jet. -Lignite, whether or not pulverized, but not agglomerated -Agglomerated lignite	Free UNITED	G/HS/81/2			
2703 00 00	Peat (including peat litter), whether or not agglomerated.	10 %	G/HS/81/2			
2704.00 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	Free	G/HS/81/2			
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	10 %	G/HS/81/2			
2706 00 00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	Free	G/HS/81/2			
2707 10 00 2707 20 00 2707 30 00	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. -Benzole -Toluole -Xylole	12 % 12 % 12 %	G/HS/81/2 G/HS/81/2 G/HS/81/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2707.40.00 2707.50.00	-Naphthalene -Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distills at 250 C by the ASTM D 68 method	12 % 12 %	G/HS/R1/2 G/HS/R1/2			
2707.60.00	-Phenols	12 % <sup>(1)</sup>	G/HS/R1/2			
2707.91.00 2707.99.00	--Creosote oils --Other	12 % 12 %	G/HS/R1/2 G/HS/R1/2			
2708.10.00 2708.20.00	Pitch and pitch coke, obtained from coal tar or from other mineral tar. -pitch -pitch coke	Free Free	G/HS/R1/2 G/HS/R1/2			
2709.00.10	Petroleum oils and oils obtained from bituminous minerals, crude or otherwise, not subjected to any other process than natural weathering and the removal of foreign matter and water and having a relative density of 0.8156 (42° A.P.) or more at 15° C., for refining	UNLIMITED				
2709.00.90	---Other	UNLIMITED				
2710.00.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, mixed, with a very low degree of polymerization, lubricating oils or basestocks, containing by weight more than 50% of synthetic hydrocarbons	12 %	G/HS/R1/2			

(1) Carbolite or heavy oil, unbound.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2710.00.20	---Other lubricating oils put up in packings for retail sale; oils and preparations thereof, having a viscosity of 7.44 mm <sup>2</sup> /sec or more at 37.8 C, other than white oils	8%	G/HS/R/1/2			
2710.00.30	---White oils	11.3%	G/HS/R/1/2			
2710.00.40	---Petroleum greases and lubricating greases	12.5%	G/HS/R/1/2			
2710.00.90	---Other	UNBOUND				
2711.11.00	Petroleum gases and other gaseous hydrocarbons.	UNBOUND				
2711.12.10	--Liquefied:	UNBOUND				
2711.12.90	--Natural Gas	Free				
2711.13.00	---In containers ready for use	UNBOUND	G/HS/R/1/2			
2711.14.00	--Butane	UNBOUND				
2711.19.10	--Ethylene, propylene, butylene and butadiene	UNBOUND				
2711.19.90	---Other	UNBOUND				
2711.21.00	---In containers ready for use	Free				
2711.29.00	--Natural Gas	Free	G/HS/R/1/2			
	---Other	Free	G/HS/R/1/2			
2712.10.00	Petroleum Jelly: paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	11.3%	G/HS/R/1/2			
2712.20.10	--Petroleum Jelly	Free	G/HS/R/1/2			
2712.20.90	--Paraffin wax containing by weight less than 0.75% of oil	10.2%	G/HS/R/1/2			
2712.90.10	---for use in the manufacture of candles.	Free				
2712.90.20	---Other	11.3%	G/HS/R/1/2			
2712.90.50	---Lignite (Montan) wax	10.2%	G/HS/R/1/2			
2712.90.90	--Micro-crystalline petroleum wax	10.2%	G/HS/R/1/2			
	--Other	10.2%	G/HS/R/1/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2713 11 00 2713 12 00 2713 20 00 2713 90 00	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. -Petroleum coke: --Not calcined --Calcined bitumen -Petroleum bitumen -Other residues of petroleum oils or of oils obtained from bituminous minerals	Free Free G. RZ UNBOUND	G/HS/R7/2 G/HS/R1/2 G/HS/R1/2			
2714 10 00 2714 90 10 2714 90 90	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks: -Bituminous or oil shale and tar sands --Asphalt --Gilsonite ---Other	10 2% Free G. RZ	G/HS/R7/2 G/HS/R7/2 G/HS/R1/2			
2715 00 10 2715 00 20 2715 00 90	Bituminous mixtures based on natural asphalt or natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). ---Asphaltum oil of a kind used for paving purposes ---Mastics of asphalt and other bituminous mastics ---Other	UNBOUND 9 2% 6 2% UNBOUND	G/HS/R7/2 G/HS/R7/2			
2715 00 00	Electrical energy.	UNBOUND				

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## 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.

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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 stabilizer necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilized with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in heading 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, tetra-thiocyanatodiamminochromates (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).

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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 (heading 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. Heading 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;

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(f) Radioactive residues whether or not usable.

The term "isotopes", for the purpose of this Note and of the wording of heading Nos. 28.44 and 28.45, refers

to:

- Individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
  - Mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading No. 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified 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.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2801.10.00 2801.20.00 2801.30.00	Fluorine, chlorine, bromine and iodine. -Chlorine -Iodine -Fluorine; bromine	Free Free Free	G/HS/87/2 G/HS/81/2 G/HS/81/2			
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	Free	G/HS/87/2			
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	Free	G/HS/81/2			
2804.10.00	Hydrogen, rare gases and other non-metals.	9.2%	G/HS/87/2			
2804.21.00	--Hydrogen	9.2%	G/HS/87/2			
2804.29.00	--Rare gases:	9.2%	G/HS/87/2			
2804.30.00	--Argon	9.2%	G/HS/87/2			
2804.40.00	--Other	9.2%	G/HS/87/2			
2804.40.00	--Nitrogen	9.2%	G/HS/87/2			
2804.50.00	--Oxygen	9.2%	G/HS/87/2			
2804.50.00	--Boron; tellurium	9.2%	G/HS/87/2			
2804.61.00	--Silicon:	9.2%	G/HS/87/2			
2804.69.00	--Containing by weight not less than 88.89% of silicon	9.2%	G/HS/87/2			
2804.70.00	--Other	5%	G/HS/87/2			
2804.80.00	--Phosphorus	9.2%	G/HS/87/2			
2804.90.00	--Arsenic	9.2%	G/HS/87/2			
2804.90.00	--Selenium	9.2%	G/HS/87/2			
2805.11.00 2805.19.00 2805.21.00 2805.22.00	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury. -Alkali metals: --Sodium --Other -Alkaline-earth metals: --Calcium --Strontium and barium	12.5% <sup>(1)</sup> 9.2% 9.2% 9.2%	G/HS/87/2 G/HS/81/2 G/HS/81/2 G/HS/81/2			

(1) For use in the manufacture of tetramethyl lead or compounds thereof — Free.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2805.30.00	-Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	12.5%	G/HS/R1/2			
2805.40.00	-Mercury	Free	G/HS/R1/2			
2806.10.00	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	Free	G/HS/R1/2			
2806.20.00	-Hydrogen chloride (hydrochloric acid)	Free	G/HS/R1/2			
2807.00.00	-Chlorosulphuric acid	Free	G/HS/R1/2			
2807.00.00	Sulphuric acid; oleum.	Free	G/HS/R1/2			
2808.00.00	Nitric acid; sulphonitric acids.	Free	G/HS/R1/2			
2809.10.00	Orthophosphorus pentoxide; phosphoric acid and polyphosphoric acids.	12.5%	G/HS/R1/2			
2809.20.00	-Diphosphorus pentoxide	12.5%	G/HS/R1/2			
2810.00.00	-Phosphoric acid and polyphosphoric acids	Free	G/HS/R1/2			
2811.11.00	Oxides of boron; boric acids	Free	G/HS/R1/2			
2811.19.10	Other inorganic acids and other inorganic oxygen compounds of non-metals	Free	G/HS/R1/2			
2811.19.90	--Other inorganic acids	Free	G/HS/R1/2			
2811.21.00	--Hydrogen fluoride (hydrofluoric acid)	Free	G/HS/R1/2			
2811.22.00	--Other fluorosilicic acid; amino-sulphonic acid (sulphamic acid)	Free	G/HS/R1/2			
2811.23.00	--Other inorganic oxygen compounds of non-metals	12.5%	G/HS/R1/2			
2811.29.10	--Carbon dioxide	12.5%	G/HS/R1/2			
2811.29.90	--Silicon dioxide	Free	G/HS/R1/2			
2811.30.00	--Sulphur dioxide	Free	G/HS/R1/2			
2811.31.00	--Other	2.2%	G/HS/R1/2			
2811.32.00	--Arsenic pentoxide, or sesquioxide, or sulphur trioxide	12.5%	G/HS/R1/2			
2811.33.00	--Other	Free	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2812.10.10	Halides and halide oxides of non-metals.	Free	G/HS/R1/2			
2812.10.90	---Chlorides and chloride oxides	12.5%	G/HS/R1/2			
2812.90.00	---pentachloride; phosphorus oxychloride ---Other chlorides and chloride oxides -Other	12.5%	G/HS/R1/2			
2813.10.00	Sulphides of non-metals; commercial phosphorus trisulphide.	9.2%	G/HS/R1/2			
2813.90.00	-Carbon disulphide -Other	9.2%	G/HS/R1/2			
2814.10.00	Ammonia, anhydrous or in aqueous solution.	Free	G/HS/R1/2			
2814.20.00	-Anhydrous ammonia -Ammonia in aqueous solution	Free	G/HS/R1/2			
2815.11.00	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	Free	G/HS/R1/2			
2815.12.00	--Sodium hydroxide (caustic soda) --Solid	Free	G/HS/R1/2			
2815.20.00	--In aqueous solution (soda lye or liquid soda)	Free	G/HS/R1/2			
2815.30.00	-Potassium hydroxide (caustic potash) -Peroxides of sodium or potassium	Free	G/HS/R1/2			
2816.10.00	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	Free	G/HS/R1/2			
2816.20.00	-Hydroxide and peroxide of magnesium	Free	G/HS/R1/2			
2816.30.00	-Oxide, hydroxide and peroxide of strontium -Oxide, hydroxide and peroxide of barium	Free	G/HS/R1/2			
2817.00.00	Zinc oxide; zinc peroxide.	10.5%	G/HS/R1/2			
2818.10.00	Aluminum oxide (including artificial corundum); aluminum hydroxide.	Free	G/HS/R1/2			
2818.20.00	-Artificial corundum -Other aluminum oxide	Free	G/HS/R1/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2818 30 00	-Aluminum hydroxide	Free	G/HS/R/72			
2819 10 00	Chromium oxides and hydroxides.	12 5%	G/HS/R/72			
2819 90 00	-Chromium trioxide -Other	12 5%	G/HS/R/72			
2820 10 00	Manganese oxides.	Free	G/HS/R/72			
2820 90 00	-Manganese dioxide -Other	Free	G/HS/R/72			
2821 10 00	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> .	12 5%	G/HS/R/72			
2821 20 00	-Iron oxides and hydroxides -Earth colours	12 5%	G/HS/R/72			
2822 00 10	Cobalt oxides and hydroxides; commercial cobalt oxides.	Free	G/HS/R/72			
2822 00 90	---Cobalt hydroxides ---Other	9 8%	G/HS/R/72			
2823 00 00	Titanium oxides.	10%	G/HS/R/72			
2824 10 00	Lead oxides; red lead and orange lead.	12 5%	G/HS/R/72			
2824 20 00	-Lead monoxide (litharge, massicot)	10 5%	G/HS/R/72			
2824 90 00	-Red lead and orange lead -Other	12 5%	G/HS/R/72			
2825 10 00	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	Free	G/HS/R/72			
2825 20 00	-Hydrazine and hydroxylamine and their inorganic salts	Free	G/HS/R/72			
2825 30 00	-Lithium oxide and hydroxide	Free	G/HS/R/72			
2825 40 00	-Vanadium oxides and hydroxides	Free	G/HS/R/72			
2825 50 00	-Nickel oxides and hydroxides	Free	G/HS/R/72			
2825 60 00	-Copper oxides and hydroxides	Free	G/HS/R/72			
2825 60 00	-Germanium oxides and /irconium dioxide -Molybdenum oxides and hydroxides	1 3%	G/HS/R/72			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2825.70.10	---Molybdenum oxides ---Molybdenum hydroxides ---Antimony oxides ---Other ---Tin oxides; mercury oxides ---Other inorganic bases; other metal oxides, hydroxides and peroxides  Fluorides; fluorosilicates, fluorosulfates and other complex fluorine salts. -Fluorides: --Of ammonium or of sodium --Of aluminum --Other -Fluorosilicates of sodium or of potassium -Sodium hexafluoroaluminate (synthetic cryolite) -Other  Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides. -Ammonium chloride -Calcium chloride -Other chlorides: --Of magnesium --Of aluminum --Of iron --Of cobalt --Of nickel --Of zinc --Of lithium ---Stannous chloride ---Stannic chloride --Of barium ---Barium chloride to be employed in reducing the level of sodium in the liquid effluent from uranium production ---Other barium chlorides --Other -Chloride oxides and chloride hydroxides.	12.5%	G/HS/RT/2			
2825.70.20		Free	G/HS/RT/2			
2825.80.00		Free	G/HS/RT/2			
2825.90.10		12.5%	G/HS/RT/2			
2825.90.90	Free	G/HS/RT/2	G/HS/RT/2			
2826.11.00		12.5%	G/HS/RT/2			
2826.12.00		Free	G/HS/RT/2			
2826.19.00		12.5%	G/HS/RT/2			
2826.20.00		12.5%	G/HS/RT/2			
2826.30.00	Free	G/HS/RT/2	G/HS/RT/2			
2826.90.00	12.5%	G/HS/RT/2	G/HS/RT/2			
2827.10.00		12.5%	G/HS/RT/2			
2827.20.00		12.5%	G/HS/RT/2			
2827.31.00		12.5%	G/HS/RT/2			
2827.32.00		12.5%	G/HS/RT/2			
2827.33.00		12.5%	G/HS/RT/2			
2827.34.00		12.5%	G/HS/RT/2			
2827.35.00		12.5%	G/HS/RT/2			
2827.36.00		12.5%	G/HS/RT/2			
2827.37.10		Free	G/HS/RT/2			
2827.37.20		12.5%	G/HS/RT/2			
2827.38.10		Free	G/HS/RT/2			
2827.39.90		12.5%	G/HS/RT/2			
2827.39.00		12.5%	G/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
2827 41 00	--Of copper	12 5%	G/HS/R7/2			
2827 49 00	--Other	12 5%	G/HS/R7/2			
2827 51 00	--Bromides and bromide oxides.	Free	G/HS/R7/2			
2827 59 00	--Bromides of sodium or of potassium	Free	G/HS/R7/2			
2827 60 00	--Other	12 5%	G/HS/R7/2			
	--Iodides and iodide oxides					
2828 10 00	hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	Free	G/HS/R7/2			
	--Commercial calcium hypochlorite and other calcium hypochlorites					
2828 90 10	--Other	9 2%	G/HS/R7/2			
2828 90 90	---Sodium hypochlorite	Free	G/HS/R7/2			
	---Other hypochlorites; chlorites; hypobromites					
2829 11 00	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	Free	G/HS/R7/2			
2829 19 00	--Chlorates:	12 5%	G/HS/R7/2			
	--Of sodium					
	--Other	12 5%	G/HS/R7/2			
2829 90 10	---Perchlorates; calcium iodate, sodium iodate; potassium iodate	Free	G/HS/R7/2			
2829 90 90	---Other					
2830 10 00	Sulphides; polysulphides.	9 2%	G/HS/R7/2			
2830 20 00	--Sodium sulphides	Free	G/HS/R7/2			
2830 30 00	--Zinc sulphide	Free	G/HS/R7/2			
2830 90 00	--Cadmium sulphide	Free	G/HS/R7/2			
	--Other					
2831 10 00	0lithionites and sulphonylates	Free	G/HS/R7/2			
2831 90 00	--Of sodium	Free	G/HS/R7/2			
	--Other					
2832 10 00	Sulphites; thiosulphates	Free	G/HS/R7/2			
2832 20 00	--Sodium sulphites	Free	G/HS/R7/2			
2832 30 10	--Other sulphites	12 5%	G/HS/R7/2			
2832 30 10	--Thiosulphates					
2832 30 90	---Sodium thiosulphate	Free	G/HS/R7/2			
2832 30 90	---Other thiosulphates					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2833 11 00	Sulphates; alums; peroxosulphates (persulphates).	9 7%	G/HS/R1/2			
2833 19 10	--Sodium sulphate	free	G/HS/R1/2			
2833 19 90	---Other sulphate acid (sodium hydrogen sulphate)	9 7%	G/HS/R1/2			
2833 21 00	--Other sulphates:	9 7%	G/HS/R1/2			
2833 22 10	--Of magnesium	free	G/HS/R1/2			
2833 22 90	---Aluminum sulphate, basic or normal	9 7%	G/HS/R1/2			
2833 23 10	---Other aluminum sulphates	free	G/HS/R1/2			
2833 23 90	--Of chromium	9 7%	G/HS/R1/2			
2833 24 00	---Chromium sulphate, basic	9 7%	G/HS/R1/2			
2833 25 10	---Other chromium sulphates	9 7%	G/HS/R1/2			
2833 25 90	--Of copper	6 8%	G/HS/R1/2			
2833 26 00	---Cupric sulphate	9 7%	G/HS/R1/2			
2833 27 00	---Other copper sulphates	9 7%	G/HS/R1/2			
2833 29 00	--Of zinc	8 5%	G/HS/R1/2			
2833 30 00	---Other barium	9 7%	G/HS/R1/2			
2833 40 00	--Alums	9 7%	G/HS/R1/2			
	--Peroxosulphates (persulphates)	9 7%	G/HS/R1/2			
2834 10 00	Nitrites; nitrates.	8%	G/HS/R1/2			
2834 21 00	--Nitrites:	free	G/HS/R1/2			
2834 22 00	---Of potassium	12 5%	G/HS/R1/2			
2834 29 10	---Other	free	G/HS/R1/2			
2834 29 90	---Strontium nitrate; calcium nitrate containing, in the dry state, not more than 16% by weight of nitrogen	12 5%	G/HS/R1/2			
	---Other nitrates	12 5%	G/HS/R1/2			
2835 10 00	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates	12 5%	G/HS/R1/2			
2835 21 00	--Phosphinates (hypophosphites) and phosphates	12 5%	G/HS/R1/2			
2835 22 00	---Of triammonium	12 5%	G/HS/R1/2			
	---Of mono- or disodium					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2835 23 00	--Of trisodium	17 5%	G/HS/R1/2			
2835 24 00	--Of potassium	17 5%	G/HS/R1/2			
2835 25 00	--Calcium hydrogenorthophosphate ("dicalcium phosphate")	Free	G/HS/R1/2			
2835 26 00	--Other phosphates of calcium	17 5%	G/HS/R1/2			
2835 29 00	--Other	17 5%	G/HS/R1/2			
2835 31 00	-Polyphosphates:					
	--Sodium triphosphate (sodium tripolyphosphate)	17 5%	G/HS/R1/2			
2835 39 00	--Other	17 5%	G/HS/R1/2			
2836 10 00	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate	17 5%	G/HS/R1/2			
2836 20 00	-Commercial ammonium carbonate and other ammonium carbonates	17 5%	G/HS/R1/2			
2836 30 00	-Disodium carbonate	10 5%	G/HS/R1/2			
2836 40 00	-Sodium hydrogencarbonate (sodium bicarbonate)	17 5%	G/HS/R1/2			
2836 50 00	-Potassium carbonates	17 5%	G/HS/R1/2			
2836 60 00	-Calcium carbonate	Free	G/HS/R1/2			
2836 70 00	-Barium carbonate	17 5%	G/HS/R1/2			
	-Lead carbonate					
	-Other:					
2836 91 00	--Lithium Carbonates	12 5%	G/HS/R1/2			
2836 97 00	--Strontium carbonate	17 5%	G/HS/R1/2			
2836 93 00	--Bismuth Carbonate	Free	G/HS/R1/2			
2836 99 00	--Other	17 5%	G/HS/R1/2			
2837 11 00	Cyanides, cyanide oxides and complex cyanides.					
2837 19 00	-Cyanides and cyanide oxides.	Free	G/HS/R1/2			
2837 20 00	--Of sodium	Free	G/HS/R1/2			
	--Other					
	-Complex cyanides					
2838 00 00	Fulminates, cyanates and thiocyanates.	17 5%	G/HS/R1/2			
2839 11 00	Silicates; commercial alkali metal silicates	10 5%	G/HS/R1/2			
2839 19 00	--Of sodium.	10 5%	G/HS/R1/2			
	--Sodium metasilicates					
	--Other					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2839.20.00 2839.90.00	-Of potassium -Other	12.5% Free	G/HS/R1/2 G/HS/R1/2			
2840.11.00 2840.19.00 2840.20.00 2840.30.00	Borates; perborates (perborates). -Of sodium tetraborate (refined borax): --Anhydrous --Other -Other borates -Perborates (perborates)	Free Free Free Free	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
2841.10.10 2841.10.90 2841.20.00 2841.30.00 2841.40.00 2841.50.00	Salts of oxometallic or peroxometallic acids -Aluminates ---Sodium aluminates ---Other aluminates -Chromates of zinc or of lead -Sodium dichromate -Potassium dichromate -Other chromates and dichromates; peroxochromates and dichromates;	12.5% 9.2% 9.2% Free Free 9.2% 9.2%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
2841.60.00 2841.70.00 2841.80.00 2841.90.00	-Manganites, manganates and permanganates -Molybdates -Tungstates (wolframates) -Other	9.2% 9.2% 9.2% 9.2%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
2842.10.00 2842.90.10	Other salts of inorganic acids or peroxoacids, excluding azides. -Double or complex silicates -Other ---Sodium arsenates; ammonium zinc chloride (zinc ammonium zinc sodium arsenite); sodium arsenite, ammonium nickel sulphate, sodium selenite ---Other	Free 12.5%	G/HS/R1/2 G/HS/R1/2			
2842.90.90	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; suspensions of precious metals -Colloidal precious metals -Silver compounds	Free	G/HS/R1/2			
2844.10.00		12.5%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2843.21 00 2843.29 00 2843.30 00 2843.90 00	--Silver nitrate --Other -Gold compounds -Other compounds; amalgams	17.5% 17.5% 17.5%	G/HS/RT/2 G/HS/RT/2 G/HS/RT/2			
2844 10 00	Radioactive chemical elements and fissile or fertile chemical elements and isotopes and their compounds; mixtures and residues containing these products. -Natural uranium and its compounds; alloys, dispersions (including cermet's), ceramic products and mixtures containing natural uranium or natural uranium compounds	17.5%	G/HS/RT/2			
2844.20.00	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet's), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	17.5%	G/HS/RT/2			
2844.30 00	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet's), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	Free	G/HS/RT/2			
2844.40 00	-Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet's), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	17.5%	G/HS/RT/2			
2844 50 00	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	17.5%	G/HS/RT/2			
2845 10 00 2845 90 00	Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined -Heavy water (deuterium oxide) -Other	9.7% 17.5%	G/HS/RT/2 G/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2846 10 00 2846 90 00	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals -Cerium compounds -Other	12.5% 12.5%	G/HS/R1/2 G/HS/R1/2			
2847 00 00	Hydrogen peroxide, whether or not solidified with urea.	0.2%	G/HS/R1/2			
2848 10 00 2848 90 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus -Of copper (phosphor-copper), containing more than 15% by weight of phosphorus -Of other metals or of non-metals	Free Free	G/HS/R1/2 G/HS/R1/2			
2849 10 00 2849 20 00 2849 90 00	Carbides, whether or not chemically defined -Of calcium -Of silicon -Other	12.5% Free Free	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
2850 00 10 2850 00 90	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined ---Sodium azide ---Other	0.2% Free	G/HS/R1/2 G/HS/R1/2			
2851 00 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	12.5%	G/HS/R1/2			



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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 compounds (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) The products of heading 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 stabilizer 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 than for general use;
  - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotizable amines and their salts.
  
2. This Chapter does not cover:
  - (a) Goods of heading No. 15.04 or glycerol (heading No. 15.20);
  - (b) Ethyl alcohol (heading No. 22.07 or 22.08);
  - (c) Methane or propane (heading No. 27.11);
  - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
  - (e) Urea (heading No. 31.02 or 31.05);
  - (f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);

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- (g) Enzymes (heading No. 35.07);
- (h) Metaldéhyde, hexaméthylentétramine ou similaires 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 kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading No. 36.06);
- (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.23; or
- (k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In heading 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 nitrosulphohalogenated derivatives.
- Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading No. 29.29.
- For the purpose of heading Nos. 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in heading Nos. 29.05 to 29.20.
5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 29.42, are to be classified in the heading appropriate to the organic compound; and
- (2) Salts formed between organic compounds of sub-Chapters I to X or heading No. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29.05).
- (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

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6. The compounds of heading Nos. 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.
- Heading No. 29.30 (organo-sulphur compounds) and heading No. 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Heading Nos. 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or amides of polybasic acids.
- These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclizing 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.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2901.10.10 2901.10.90	Acyclic hydrocarbons. --Saturated --Butanes; hexanes --Other	Free 9 7%	G/HS/R/72 G/HS/R/72			
2901.21.00 2901.22.00 2901.23.00	--Unsaturated: --Ethylene --Propene (propylene) --Butene (butylene) and isomers thereof	Free Free Free	G/HS/R/72 G/HS/R/72 G/HS/R/72			
2901.24.10 2901.24.20 2901.29.00	--Buta-1,3-diene and isoprene --Isoprene --Other	Free 9 7% 9 7%	G/HS/R/72 G/HS/R/72 G/HS/R/72			
2902.11.00	Cyclic hydrocarbons. --Cyclanes, cyclenes and cycloterpenes. --Cyclonexane	10%	G/HS/R/72			
2902.19.10 2902.19.90 2902.20.00 2902.30.00	--Other ---Camphene; dipentene; pinene --Benzene --Toluene	Free 9 7% Free Free	G/HS/R/72 G/HS/R/72 G/HS/R/72 G/HS/R/72			
2902.41.00 2902.42.00 2902.43.00 2902.44.00 2902.50.00 2902.60.00 2902.70.00 2902.90.00	--Xylenes: --o-Xylene --m-Xylene --p-Xylene --Mixed xylene isomers --Styrene --Ethylbenzene --Cumene --Other	Free Free Free Free 7 5% 9 7% 10% 9 7%	G/HS/R/72 G/HS/R/72 G/HS/R/72 G/HS/R/72 G/HS/R/72 G/HS/R/72 G/HS/R/72 G/HS/R/72			
2903.11.00 2903.12.00 2903.13.00 2903.14.00 2903.15.10 2903.16.00 2903.19.00	Halogenated derivatives of hydrocarbons. --Saturated chlorinated derivatives of acyclic hydrocarbons: --Chloroethane (methyl chloride) and Chloroethane (ethyl chloride) --Dichloroethane (methylene chloride) --Chloroform (trichloromethane) --Carbon tetrachloride --1,2-Dichloroethane (ethylene dichloride) --1,2-Dichloropropane (propylene dichloride) and dichlorobutanes --Other	12 5% 9 7% 12 5% 9 7% 10% 12 5% 9 7%	G/HS/R/72 G/HS/R/72 G/HS/R/72 G/HS/R/72 G/HS/R/72 G/HS/R/72 G/HS/R/72			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2903 21 00	<p>           --Unsaturated chlorinated derivatives of acyclic hydrocarbons:            --Vinyl chloride (chloroethylene)            --Trichloroethylene            --Tetrachloroethylene (perchloroethylene)            --Other            --Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons            --Ethylene dibromide            --Other            --Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens            --Halogenated derivatives of cycloaliphatic, cyclic or cycloaliphatic hydrocarbons --1,2,3,4,5,6-Hexachlorocyclohexane            --Other            --Halogenated derivatives of aromatic hydrocarbons:            --Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene            --Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)            --Other            Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.            --Derivatives containing only sulpho groups, their salts and ethyl esters            --Derivatives containing only nitro or only nitroso groups            --Other            Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.            --Saturated monohydric alcohols:            --Methanol (methyl alcohol)            --Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)         </p>	17.5%	G/HS/R/72			
2903 22 00		17.5%	G/HS/R/72			
2903 23 00		17.5%	G/HS/R/72			
2903 29 00		17.5%	G/HS/R/72			
2903 30 10		17.5%	G/HS/R/72			
2903 30 90		17.5%	G/HS/R/72			
2903 40 00		17.5%	G/HS/R/72			
2903 51 00		17.5%	G/HS/R/72			
2903 59 00		17.5%	G/HS/R/72			
2903 61 00		17.5%	G/HS/R/72			
2903 62 00	17.5%	G/HS/R/72				
2903 69 00	17.5%	G/HS/R/72				
2904 10 00	17.5%	G/HS/R/72				
2904 20 00	17.5%	G/HS/R/72				
2904 90 00	17.5%	G/HS/R/72				
2905 11 00	10%	G/HS/R/72				
2905 12 00	17.5%	G/HS/R/72				

(1) For use in the manufacture of tetraethyl lead or compounds thereof — Free.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2905 13 00	--Butan-1-ol (n-butyl alcohol)	10%	G/HS/R1/2			
2905 14 00	--Other butanols	12 5% free	G/HS/R1/2			
2905 15 00	--Pentanol (amyl alcohol) and isomers thereof		G/HS/R1/2			
2905 16 00	--Octanol (octyl alcohol) and isomers thereof	12 5%	G/HS/R1/2			
2905 17 00	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	12 5%	G/HS/R1/2			
2905 19 00	--Other	12 5%	G/HS/R1/2			
2905 21 00	Unsaturated monohydric alcohols:					
2905 22 00	--Allyl alcohol	12 5%	G/HS/R1/2			
2905 23 00	--Acyclic terpene alcohols	12 5%	G/HS/R1/2			
2905 29 00	--Other	12 5%	G/HS/R1/2			
2905 31 00	--Diols:					
2905 31 00	--Ethylene glycol (ethanediol)	10%	G/HS/R1/2			
2905 32 00	--Propylene glycol (propane-1,2-diol)	11 5%	G/HS/R1/2			
2905 39 00	--Other	12 5%	G/HS/R1/2			
2905 41 00	--Other polyhydric alcohols:					
2905 41 00	--2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	12 5%	G/HS/R1/2			
2905 42 00	--Pentaerythritol	12 5%	G/HS/R1/2			
2905 43 00	--Mannitol	12 5%	G/HS/R1/2			
2905 44 00	--D-Glucitol (sorbitol)	12 5%	G/HS/R1/2			
2905 49 00	--Other	12 5%	G/HS/R1/2			
2905 50 00	--Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	12 5%	G/HS/R1/2			
2906 11 00	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:					
2906 12 00	--Cyclic, cyclic or cycloterpene:					
2906 12 00	--Menthol	12 5%	G/HS/R1/2			
2906 13 00	--Cyclohexanol, methylcyclohexanol and dimethylcyclohexanol	12 5%	G/HS/R1/2			
2906 14 00	--Sterols and inositols	12 5%	G/HS/R1/2			
2906 19 00	--Other	12 5%	G/HS/R1/2			
2906 21 00	--Aromatic:					
2906 21 00	--Benzyl alcohol	12 5%	G/HS/R1/2			
2906 29 00	--Other	12 5%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2907.11.00	Phenols; phenol-alcohols.	9.7%	G/HS/R7/2			
2907.12.10	--Monophenols:	free	G/HS/R1/2			
2907.12.90	--Phenol (hydroxybenzene) and its salts	9.7%	G/HS/R7/2			
2907.13.00	--Cresols and their salts	9.7%	G/HS/R1/2			
2907.14.00	--p-Cresol for use in the manufacture of halivated hydroxytoluene	9.7%	G/HS/R7/2			
2907.15.00	--Other	9.7%	G/HS/R1/2			
2907.19.00	--Octylphenol, nonylphenol and their isomers; salts thereof	9.7%	G/HS/R7/2			
2907.21.00	--Xylenols and their salts	9.7%	G/HS/R1/2			
2907.22.00	--Naphthols and their salts	9.7%	G/HS/R7/2			
2907.23.00	--Other	9.7%	G/HS/R1/2			
2907.29.00	--Resorcinol and its salts	9.7%	G/HS/R7/2			
2907.30.00	--Hydroquinone (quinol) and its salts	9.7%	G/HS/R1/2			
2907.31.00	--4,4'-Isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts	9.7%	G/HS/R7/2			
2907.32.00	--Other	9.7%	G/HS/R1/2			
2907.33.00	--Phenol-alcohols	9.7%	G/HS/R7/2			
2908.10.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	12.5%	G/HS/R7/2			
2908.20.00	-derivatives containing only halogen substituents and their salts	12.5%	G/HS/R7/2			
2908.90.00	-derivatives containing only sulpho groups, their salts and esters	12.5%	G/HS/R7/2			
2908.90.00	-Other	12.5%	G/HS/R7/2			
2909.11.00	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated derivatives, nitrated or nitrosated derivatives.	12.5%	G/HS/R7/2			
2909.14.00	-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives;	12.5%	G/HS/R1/2			
2909.20.00	--Diethyl ether	12.5%	G/HS/R1/2			
2909.20.00	--Other	12.5%	G/HS/R1/2			
2909.20.00	-Cyclic, cyclicic or cycloaliphatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	12.5%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2909.30.00	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.	12.5%	G/HS/R/7/2			
2909.41.00	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	12.5%	G/HS/R/7/2			
2909.42.00	--2,2'-Oxydiethanol (diethylene glycol, digol)	12.5%	G/HS/R/7/2			
2909.43.00	--Monomethyl ethers of ethylene glycol or of diethylene glycol	12.5%	G/HS/R/7/2			
2909.44.00	--Monobutyl ethers of ethylene glycol or of diethylene glycol	12.5%	G/HS/R/7/2			
2909.49.00	--Other monoalkyl ethers of ethylene glycol or of diethylene glycol	12.5%	G/HS/R/7/2			
2909.50.00	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	12.5%	G/HS/R/7/2			
2909.60.00	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	12.5%	G/HS/R/7/2			
2910.10.00	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	9.2%	G/HS/R/7/2			
2910.20.00	-Oxirane (ethylene oxide)	12.5%	G/HS/R/7/2			
2910.30.00	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	Free	G/HS/R/7/2			
2910.90.00	-Other	12.5%	G/HS/R/7/2			
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	12.5%	G/HS/R/7/2			
	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde. Acyclic aldehydes without other oxygen function.					



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2912 11 00	--Methanal (formaldehyde)	12 %	G/HS/R1/2			
2912 12 00	--Ethanal (acetaldehyde)	12 %	G/HS/R1/2			
2912 13 00	--Butanal (butyraldehyde, normal isomer)	12 %	G/HS/R1/2			
2912 19 10	--Other	Free	G/HS/R1/2			
2912 19 10	--Glyoxal for use in the manufacture of textile dressings	Free	G/HS/R1/2			
2912 19 90	--Other	12 %	G/HS/R1/2			
2912 21 00	-Cyclic aldehydes without other oxygen function:					
2912 21 00	--Benzaldehyde	12 %	G/HS/R1/2			
2912 29 00	--Other	12 %	G/HS/R1/2			
2912 30 00	-Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:					
2912 41 00	--Vanillin	12 %	G/HS/R1/2			
2912 42 00	--(4-hydroxy-3-methoxybenzaldehyde) (Ethylvanillin)	12 %	G/HS/R1/2			
2912 49 00	--Other	12 %	G/HS/R1/2			
2912 50 00	-Cyclic polymers of aldehydes	12 %	G/HS/R1/2			
2912 60 00	-Paraformaldehyde	12 %	G/HS/R1/2			
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	12 %	G/HS/R1/2			
2914 11 00	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	G/HS/R1/2			
2914 12 00	--Acetone	10%	G/HS/R1/2			
2914 13 00	--Butanone (methyl ethyl ketone)	9.2%	G/HS/R1/2			
2914 19 00	--4-Methylpentan-2-one (methyl isobutyl ketone)	9.2%	G/HS/R1/2			
2914 21 00	--Other	9.2%	G/HS/R1/2			
2914 22 00	-Cyclic, cyclic or cyclicterpenic ketones without other oxygen function:					
2914 23 00	--Camphor	9.2%	G/HS/R1/2			
2914 29 00	--Cyclohexanone and methylcyclohexanones	9.2%	G/HS/R1/2			
2914 30 00	--Other	9.2%	G/HS/R1/2			
2914 40 00	-Aromatic ketones without other oxygen function	9.2%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2914.41.00	-Ketone-alcohols and ketone-aldehydes:	9 2%	G/MS/87/2			
2914.49.00	--4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	9 2%	G/MS/87/2			
2914.50.00	--Other	9 2%	G/MS/87/2			
2914.61.00	-Ketone-phenols and ketones with other oxygen function	9 2%	G/MS/87/2			
2914.69.00	-Quinones:	9 2%	G/MS/87/2			
2914.70.00	--Anthraquinone --Other -Halogenated, sulphonated, nitrated or nitrosated derivatives	9 2%	G/MS/87/2			
2915.11.00	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	8%	G/MS/87/2			
2915.12.00	-Formic acid	12 5%	G/MS/87/2			
2915.13.10	--Salts of formic acid	Free	G/MS/87/2			
2915.13.90	---Esters of formic acid ---Methyl formate for use in the manufacture of dimethylformamide ---Other	12 5%	G/MS/87/2			
2915.21.00	-Acetic acid and its salts; acetic anhydride:	12 5%	G/MS/87/2			
2915.22.00	--Acetic acid	12 5%	G/MS/87/2			
2915.23.00	--Sodium acetate	12 5%	G/MS/87/2			
2915.24.00	--Cobalt acetates	12 5%	G/MS/87/2			
2915.29.00	--Acetic anhydride --Other	12 5%	G/MS/87/2			
2915.31.00	-Esters of acetic acid:	12 5%	G/MS/87/2			
2915.32.00	--Ethyl acetate	12 5%	G/MS/87/2			
2915.33.00	--Vinyl acetate	12 5%	G/MS/87/2			
2915.34.00	--n-Butyl acetate	12 5%	G/MS/87/2			
2915.35.00	--Isobutyl acetate	12 5%	G/MS/87/2			
2915.39.00	--2-Ethoxyethyl acetate	12 5%	G/MS/87/2			
2915.40.00	--Other	12 5%	G/MS/87/2			
2915.50.00	-Mono-, di- or trichloroacetic acids, their salts and esters	12 5%	G/MS/87/2			
2915.60.00	-Propionic acid, its salts and esters	12 5%	G/MS/87/2			
2915.70.00	-Butyric acids, valeric acids, their salts and esters	12 5%	G/MS/87/2			
2915.90.00	-Palmitic acid, stearic acid, their salts and esters	12 5%	G/MS/87/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
2916.11.00	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. --Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --Acrylic acid and its salts ---Esters of acrylic acid ---Methyl acrylate ---Other --Methacrylic acid and its salts --Esters of methacrylic acid --Oleic, linoleic or linolenic acids, their salts and esters --Other --Cyclanlic, cyclohexenyl or cycloheptenyl monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives --Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --Benzoic acid, its salts and esters --Benzoyl peroxide and benzoyl chloride --Phenylacetic acid, its salts and esters --Other	17 5%	G/HS/R1/2			
2916.12.10		17 5%	G/HS/R1/2			
2916.12.90		17 5%	G/HS/R1/2			
2916.13.00		17 5%	G/HS/R1/2			
2916.14.00		17 5%	G/HS/R1/2			
2916.15.00		17 5%	G/HS/R1/2			
2916.19.00		17 5%	G/HS/R1/2			
2916.20.00		17 5%	G/HS/R1/2			
2916.31.00		17 5%	G/HS/R1/2			
2916.32.00		17 5%	G/HS/R1/2			
2916.33.00	17 5%	G/HS/R1/2				
2916.39.00	17 5%	G/HS/R1/2				
2917.11.00	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. --Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --Oxalic acid, its salts and esters --Adipic acid, its salts and esters --Azelaic acid, sebacic acid, their salts and esters --Maleic anhydride --Other	17 5%	G/HS/R1/2			
2917.12.00		17 5%	G/HS/R1/2			
2917.13.00		17 5%	G/HS/R1/2			
2917.14.00		9 7%	G/HS/R1/2			
2917.19.00		17 5%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2917.20.00	-Cyclic, cyclic or cyclo-terpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives -Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --Dibutyl orthophthalates --Dioctyl orthophthalates --Dimethyl or didecyl orthophthalates --Other esters of orthophthalic acid --Phthalic anhydride --Terephthalic acid and its salts --Dimethyl terephthalate --Other	12 1/2%	G/HS/R/1/2			
2917.31.00		12 1/2%	G/HS/R/1/2			
2917.32.00		12 1/2%	G/HS/R/1/2			
2917.33.00		12 1/2%	G/HS/R/1/2			
2917.34.00		12 1/2%	G/HS/R/1/2			
2917.35.00		12 1/2%	G/HS/R/1/2			
2917.36.00		Free	G/HS/R/1/2			
2917.37.00		9.7%	G/HS/R/1/2			
2917.39.00		12 1/2%	G/HS/R/1/2			
	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitroated derivatives -Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --Lactic acid and its salts and esters ---Esters of lactic acid --Tartaric acid --Salts and esters of tartaric acid ---Antimony potassium tartrates; sodium potassium bitartrate ---Other --Citric acid --Salts and esters of citric acid ---Salts and esters of citric acid in the manufacture of citric acid or sodium citrate ---Monocalcium citrate, barium citrate, methyl citrate, acetyl trimethyl citrate -- Other -Gluconic acid, its salts and esters -Glucuronic acid and its salts, ---Esters of glucuronic acid					
2918.11.10		Free	G/HS/R/1/2			
2918.11.20		12 1/2%	G/HS/R/1/2			
2918.12.00		8 1/2%	G/HS/R/1/2			
2918.13.10		Free	G/HS/R/1/2			
2918.13.20		8 1/2%	G/HS/R/1/2			
2918.13.90		12 1/2%	G/HS/R/1/2			
2918.14.00		12 1/2%	G/HS/R/1/2			
2918.15.10		Free	G/HS/R/1/2			
2918.15.20		Free	G/HS/R/1/2			
2918.15.90		12 1/2%	G/HS/R/1/2			
2918.16.10		Free	G/HS/R/1/2			
2918.16.20		12 1/2%	G/HS/R/1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2918 17 00	--Phenylglycolic acid (mandelic acid), its salts and esters	12 %	G/HS/R1/2			
2918 19 10	--Other	Free	G/HS/R1/2			
2918 19 90	--Hydroxyacetic acid	12 %	G/HS/R1/2			
2918 21 00	--Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free	G/HS/R1/2			
2918 21 00	--Salicylic acid and its salts	Free	G/HS/R1/2			
2918 22 10	--o-Acetylsalicylic acid, its salts and esters	Free	G/HS/R1/2			
2918 22 10	--o-Acetylsalicylic acid and its sodium salt	Free	G/HS/R1/2			
2918 22 90	--Other	12 %	G/HS/R1/2			
2918 23 00	--Other esters of salicylic acid and their salts	12 %	G/HS/R1/2			
2918 29 00	--Other	12 %	G/HS/R1/2			
2918 30 00	--Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	12 %	G/HS/R1/2			
2918 90 00	--Other	12 %	G/HS/R1/2			
2919 00 10	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	G/HS/R1/2			
2919 00 90	---Sodium glycerol phosphate; calcium glycerol phosphate; tris (1,3-dihydroxypropyl) phosphate	Free	G/HS/R1/2			
2919 00 90	---Other	12 %	G/HS/R1/2			
2920 10 00	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphenated, nitrated or nitrosated derivatives	12 %	G/HS/R1/2			
2920 10 00	--Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphenated, nitrated or nitrosated derivatives	12 %	G/HS/R1/2			
2920 90 10	--Other	(various)				
2920 90 10	--Fifty nitrite	(various)				

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2920 90 20	---Dimethyl sulphate; carbonic esters, their salts and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	G/HS/R/72			
2920 90 50	---Other	12 5%	G/HS/R/72			
2921 11 00	Amine-function compounds.	12 5%	G/HS/R/72			
2921 12 00	-Acyclic monoamines and their derivatives; salts thereof:	12 5%	G/HS/R/72			
2921 19 00	--Methylamine, di- or trimethylamine and their salts	12 5%	G/HS/R/72			
2921 21 00	--Diethylamine and its salts	12 5%	G/HS/R/72			
2921 22 00	-Acyclic polyamines and their derivatives; salts thereof:	12 5%	G/HS/R/72			
2921 27 00	--Ethylenediamine and its salts	12 5%	G/HS/R/72			
2921 29 00	--Hexamethylenediamine and its salts	12 5%	G/HS/R/72			
2921 30 00	-Other	12 5%	G/HS/R/72			
2921 41 00	-Cyclic, cyclic or cycloaliphatic mono- or polyamines, and their derivatives; salts thereof	12 5%	G/HS/R/72			
2921 42 00	-Aromatic monoamines and their derivatives; salts thereof:	12 5%	G/HS/R/72			
2921 43 00	--Aniline and its salts	12 5%	G/HS/R/72			
2921 44 00	--Toluidines and their derivatives; salts thereof	12 5%	G/HS/R/72			
2921 45 00	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	12 5%	G/HS/R/72			
2921 49 00	-Other	12 5%	G/HS/R/72			
2921 51 00	-Aromatic polyamines and their derivatives; salts thereof:	12 5%	G/HS/R/72			
2921 59 00	--o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	12 5%	G/HS/R/72			
	-Other	12 5%	G/HS/R/72			
	Oxygen-function amino-compounds					
	-Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function, salts thereof:					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions	
2922 11.00	--Monoethanolamine and its salts --Diethanolamine and its salts --Triethanolamine and its salts --Other --Amino-naphthols and other amino-phenols, their esters and esters, other than those containing more than one kind of oxygen function; salts thereof. --Aminohydroxyphthalenesulphonic acids and their salts --Anisidines, dianisidines, phenotidines, and their salts --Other --Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof --Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof --Lysino and its esters; salts thereof --Glutamic acid and its salts --Other --Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	11 5%	G/HS/R1/2				
2922 12.00		11 5%	G/HS/R1/2				
2922 13.00		11 5%	G/HS/R1/2				
2922 19 00		12 5%	G/HS/R1/2				
2922 21.00	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids. --Choline and its salts --Lecithins and other phosphoaminolipids --Other Carboxamide-function compounds; amide-function compounds of carbonic acid. --Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	12 5%	G/HS/R1/2				
2922 22.00		12 5%	G/HS/R1/2				
2922 29 00		12 5%	G/HS/R1/2				
2922 30.00		12 5%	G/HS/R1/2				
2922 41.00		12 5%	G/HS/R1/2				
2922 42.00		12 5%	G/HS/R1/2				
2922 49 00		12 5%	G/HS/R1/2				
2922 50 00		12 5%	G/HS/R1/2				
2923 10 00		12 5%	G/HS/R1/2				
2923 20 00		12 5%	G/HS/R1/2				
2923 90 00		12 5%	G/HS/R1/2				
2924 10.00		12 5%	G/HS/R1/2				

(1) Propoxyphene and its isomers, and their salts unbound.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2924 21 00 2924 29 00	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof; --Ureines and their derivatives; salts thereof --Other	12 % 12 %	G/H/S/87/2 G/H/S/87/2			
2925 11 00 2925 19 00	Carboxylamide-function compounds (including saccharin and its salts) and imine-function compounds. -Amides and their derivatives; salts thereof; --Saccharin and its salts --Other	12 % 12 %	G/H/S/81/2 G/H/S/81/2			
2925 20 10 2925 20 90	-Imines and their derivatives; salts thereof ---Guanidine; di-o-tolylguanidine ---Other	Free 12 %	G/H/S/81/2 G/H/S/87/2			
2926 10 00 2926 20 00	Nitrite-function compounds -Acrylonitrile -1-Cyanoguanidine (dicyandiamide) -Other	6 % 12 %	G/H/S/87/2 G/H/S/81/2			
2926 90 10 2926 90 20 2926 90 90	---Ethylene Cyanohydrin; methyleneaminoacetonitrile; nitrobenzotriles ---Adiponitrile ---Other	Free 10% 12 %	G/H/S/81/2 G/H/S/81/2 G/H/S/81/2			
2927 00 00	Oiazo-, azo- or azoxy-compounds	Free	G/H/S/81/2			
2928 00 00	Organic derivatives of hydrazine or of hydroxylamine.	Free	G/H/S/81/2			
2929 10 00 2929 90 00	Compounds with other nitrogen function -Isocyanates -Other	12 % 12 %	G/H/S/87/2 G/H/S/81/2			
2930 10 00 2930 20 00	Organo-sulphur compounds -Dithiocarbonates (xanthates) -Thiocarbonates and dithiocarbonates	10% 12 %	G/H/S/81/2 G/H/S/81/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2930 30 00 2930 40 00 2930 90 00	-Thiurea mono-, di- or tetrasulphides -Methionine -Other	12 5% 12 5% 12 5%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
2931 00 10 2931 00 90	Other organo-arsenic compounds ---Organo-arsenic compounds ---Other	Free 12 5%	G/HS/R1/2 G/HS/R1/2			
2932 11 00 2932 12 00 2932 13 00 2932 19 00 2932 21 00 2932 29 00 2932 90 00	Heterocyclic compounds with oxygen hetero-atom(s) only -Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: --Tetrahydrofuran --2-Furaldehyde (furfuraldehyde) --Furfuryl alcohol and tetrahydrofurfuryl alcohol -Other -Lactones: --Coumarin, methylcoumarins and ethylcoumarins --Other lactones -Other	12 5% 12 5% 12 5% 12 5% 12 5% 12 5% 12 5%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
2933 11 00 2933 19 00	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts. -Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: --Phenazone (antipyrin) and its derivatives -Other	12 5% 12 5%	G/HS/R1/2 G/HS/R1/2			
2933 21 00 2933 29 00	-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: --Hydantoin and its derivatives -Other	12 5% 12 5%	G/HS/R1/2 G/HS/R1/2			
2937 31 00 2937 39 00	-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: --Pyridine and its salts -Other	12 5% 12 5%	G/HS/R1/2 G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2933 40 00	-Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	12 5%	G/HS/RT/2			
2933 51 00	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure;	12 5%	G/HS/RT/2			
2933 59 00	--Halopyruva (barbituric acid) and its derivatives; salts thereof --Other	12 5%	G/HS/RT/2			
2933 61 00	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	12 5%	G/HS/RT/2			
2933 69 00	--Hexamine --Other	12 5%	G/HS/RT/2			
2933 71 00	--6-Hexamolactam (epsilon-caprolactam)	10%	G/HS/RT/2			
2933 79 00	--Other lactams	12 5%	G/HS/RT/2			
2933 90 00	--Other	12 5%	G/HS/RT/2			
2934 10 00	Other heterocyclic compounds. -Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	12 5%	G/HS/RT/2			
2934 20 00	-Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	12 5%	G/HS/RT/2			
2934 30 00	-Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	12 5%	G/HS/RT/2			
2934 90 10	-Other	9 2%	G/HS/RT/2			
2934 90 90	---Other	12 5%...	G/HS/RT/2			
2935 00 00	Sulphenamides.	9 2%	G/HS/RT/2			

(1) Thioridazine and furazolidone unbound.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2936.10.00	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermediates of the foregoing, whether or not in any solvent.	0 %	G/HS/R/7/2			
2936.21.00	--Vitamins, unmixed.	0 %	G/HS/R/7/2			
2936.22.00	--Vitamins A and their derivatives.	0 %	G/HS/R/7/2			
2936.23.10	--Vitamin B <sub>1</sub> and its derivatives ---Vitamin B <sub>2</sub> and its derivatives ---Vitamin B <sub>6</sub> (riboflavin or lectoflavin) whether or not containing necessary carriers or diluents, but without other admixture, for use in the manufacture of feeds for livestock, poultry or fur-bearing animals	Free	G/HS/R/7/2			
2936.23.90	---Other	0 %	G/HS/R/7/2			
2936.24.00	--D- or DL-Pantothenic acid (vitamin B <sub>5</sub> or vitamin B <sub>6</sub> ) and its derivatives	0 %	G/HS/R/7/2			
2936.25.00	--Vitamin B <sub>12</sub> and its derivatives	0 %	G/HS/R/7/2			
2936.26.00	--Vitamin B <sub>9</sub> and its derivatives	0 %	G/HS/R/7/2			
2936.27.00	--Vitamin C and its derivatives	0 %	G/HS/R/7/2			
2936.28.00	--Vitamin E and its derivatives	0 %	G/HS/R/7/2			
2936.29.00	--Other vitamins and their derivatives	0 %	G/HS/R/7/2			
2936.90.00	--Other, including natural concentrates	0 %	G/HS/R/7/2			
2937.10.00	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.	0 %	G/HS/R/7/2			
2937.21.00	--Pituitary (anterior) or similar hormones, and their derivatives	0 %	G/HS/R/7/2			
2937.22.00	--Adrenal cortical hormones and their derivatives:	0 %	G/HS/R/7/2			
2937.23.00	---Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0 %	G/HS/R/7/2			
2937.24.00	---Halogenated derivatives of adrenal cortical hormones	0 %	G/HS/R/7/2			
2937.25.00	---Other hormones and their derivatives; other steroids used primarily as hormones;	0 %	G/HS/R/7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2937 91 00 2937 92 00 2937 99 00	--Insulin and its salts --Oestrogens and progestogens --Other	9 % 9 % 9 %	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
2938 10 00 2938 90 00	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives -Rutoside (rutin) and its derivatives -Other	9 % 9 %	G/HS/R/1/2 G/HS/R/1/2			
2939 10 00	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives -Alkaloids of opium and their derivatives; salts thereof -Alkaloids of cinchona and their derivatives; salts thereof --Quinine and its salts	9 %	G/HS/R/1/2			
2939 21 00	--Other	9 %	G/HS/R/1/2			
2939 29 10 2939 29 90 2939 30 00 2939 40 00 2939 50 00	---Salts of quinidine ---Other -Caffeine and its salts -Ephedrine and its salts -Theophylline and aminophylline (theophylline-ethylendiamine) and their derivatives; salts thereof -Alkaloids of rye ergot and their derivatives; salts thereof -Nicotine and its salts -Other	9 % 9 % 8 % 9 % 9 %	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
2939 60 00 2939 70 00 2939 90 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	9 % 9 % 9 %	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
2940 00 00	Antibiotics -Penicillins and their derivatives with a penicillanic acid structure, salts thereof	10%	G/HS/R/1/2			
2941 10 00		9 %	G/HS/R/1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
2941 20 00	-Streptomycin and their derivatives; salts thereof -Tetracyclines and their derivatives; salts thereof -Chloramphenicol and its derivatives; salts thereof -Erythromycin and its derivatives; salts thereof -Other Other organic compounds.	7 2%	G/HS/R1/2			
2941 30 00		7 2%	G/HS/R1/2			
2941 40 00		7 2%	G/HS/R7/2			
2941 50 00		7 2%	G/HS/R1/2			
2941 90 00		7 2%	G/HS/R7/2			
2942 00 00		12 5%	G/HS/R7/2			

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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 heading 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 purpose of heading 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 standardized 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;

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- (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.

Supplementary Note.

1. For the purpose of this Chapter, the expression "parenteral administration" means administration through injection including subcutaneous, intramuscular, intraorbital, intracapsular or intraspinal, but excluding administration through the alimentary canal.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3001 10 00	<p>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.</p> <p>-Glands and other organs, dried, whether or not powdered</p> <p>-Extracts of glands or other organs or of their secretions</p> <p>-Other</p> <p>---Heparin and its salts</p> <p>---Bone, organs and other human or animal tissue, living or preserved, suitable for permanent grafting or implantation</p> <p>---Other</p> <p>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.</p> <p>-Antisera and other blood fractions</p> <p>---Of human origin</p> <p>--- Blood albumin, sera and antisera, for parenteral administration in humans</p> <p>---Other blood fractions</p> <p>-Vaccines for human medicine</p> <p>--Vaccines for veterinary medicine;</p> <p>---Vaccines against foot and mouth disease</p> <p>--Other</p> <p>-- Prepared for parenteral administration, bovine intranasal vaccine (titer)</p> <p>-Other</p>	10 2%	G/HS/R/7/2			
3001 20 00		10 2%	G/HS/R/7/2			
3001 90 10		12 5%	G/HS/R/7/2			
3001 90 20		9 2%	G/HS/R/7/2			
3001 90 90		10 2%	G/HS/R/7/2			
3002 10 10		Free	G/HS/R/1/2			
3002 10 21		Free	G/HS/R/1/2			
3002 10 29			G/HS/R/1/2			
3002 20 00			G/HS/R/1/2			
3002 31 00			G/HS/R/7/2			
3002 39 10		G/HS/R/1/2				
3002 39 90		G/HS/R/1/2				



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First incorporated in a GATT Schedule in	INR's on Earlier Concessions
3002.90.10	---Toxins, toxoids, antitoxins, viruses, bacteriophage and bacterial lysates, prepared for parenteral administration for therapeutic, prophylactic or diagnostic use, in humans; buller-making ferment cultures; dried blood, whether or not soluble ---Other, including human blood	Free	G/HS/R1/2			
3002.90.90	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.58) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in form or packings ready for sale ---Containing penicillins or derivatives thereof with a penicillanic acid structure or streptomycin or their derivatives ---Containing other antibiotics ---Containing hormones or other products of heading No. 29.37 but not containing antibiotics ---Containing insulin ---Prepared for parenteral administration in humans ---Other: ----Containing more than 23% of absolute ethyl alcohol by volume ----Other ----Enkephaline and its solutions, prepared for parenteral administration in humans ---Other: ----Containing more than 23% of absolute ethyl alcohol by volume ----Other ---Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics	9.5%	G/HS/R1/2			
3003.10.00		9.5%	G/HS/R1/2			
3003.20.00		9.5%	G/HS/R1/2			
3003.31.10		Free	G/HS/R1/2			
3003.31.91		9.5% and 31% /11%	G/HS/R1/2			
3003.31.99		9.5%	G/HS/R1/2			
3003.39.10		Free	G/HS/R1/2			
3003.39.91		9.5% and 11% /11%	G/HS/R1/2			
3003.79.99		9.5%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3003 40 10	---Containing more than 21% of absolute ethyl alcohol by volume	9 5% and 3 1/2% / litre	G/HS/BI/2			
3003 40 90	---Other	9 5%	G/HS/BI/2			
3003 90 10	---Fractionated soya oil emulsions, prepared for parenteral administration, mixtures of amino acids and mixtures of amino acids and protein hydrolysates, whether or not containing added minerals, vitamins, fats or carbohydrates, specially compounded for parenteral administration with amino acid diastases, dextrase (glucose) solutions and invertase for parenteral administration	Free	G/HS/BI/2			
3003 90 91	---Other	9 5% and 3 1/2% / litre	G/HS/BI/2			
3003 90 99	---Containing more than 23% of absolute ethyl alcohol by volume	9 5%	G/HS/BI/2			
	---Other	9 5%	G/HS/BI/2			
3004 10 00	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.	9 5%	G/HS/BI/2			
3004 20 00	---Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	9 4%	G/HS/BI/2			
3004 31 10	---Containing other antibiotics	Free	G/HS/BI/2			
3004 31 91	---Containing hormones or other products of heading No. 28 37 but not containing antibiotics.	9 5% and 3 1/2% / litre	G/HS/BI/2			
3004 31 99	---Containing insulin (insulin whether or not mixed with zinc, dibasic or protamine, prepared for parenteral administration) or other medicinal preparations	9 5% and 3 1/2% / litre	G/HS/BI/2			
	---Containing more than 23% of absolute ethyl alcohol by volume	9 4%	G/HS/BI/2			
	--- Other					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3004.37.10	--Containing adrenal cortical hormones ---Containing more than 23% of absolute ethyl alcohol by volume	0.5% and 3.7%	G/115/R1/2			
3004.37.90	---Other	0.5%	G/115/R1/2			
3004.39.10	---Epinephrine and its solutions and pituitary extracts, prepared for parenteral administration	Free	G/115/R1/2			
3004.39.91	---Other:					
3004.39.99	----Containing more than 23% of absolute ethyl alcohol by volume	0.5% and 3.7%	G/115/R1/2			
3004.40.10	---Other	0.4%	G/115/R1/2			
3004.40.90	---Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics					
3004.40.10	---Containing more than 23% of absolute ethyl alcohol by volume	0.5% and 3.7%	G/115/R1/2			
3004.40.90	---Other	0.4%	G/115/R1/2			
3004.50.10	---Other medicaments containing vitamins or other products of heading No. 29.38 or mixtures of amino acids and vitamins and mixtures of amino acids, protein hydrolysates and vitamins, whether or not containing added minerals, fats or carbohydrates, specially compounded for persons afflicted with amino acid disorders	Free	G/115/R1/2			
3004.50.91	---Other:					
3004.50.99	----Containing more than 23% of absolute ethyl alcohol by volume	0.5% and 3.7%	G/115/R1/2			
3004.50.99	---Other	0.5%	G/115/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3004 90 10	---Mixtures of amino acids and mixtures of amino acids and protein hydrolysates, whether or not containing added minerals, salts or carbohydrates, specially compounded for persons afflicted with amino acid disorders; liver extracts, pituitary extracts, fractionated soya oil emulsions, dextrose (glucose) solutions and levulose (fructose) solutions, prepared for parenteral administration ---Other.	Free	G/HS/B/1/2			
3004 90 91	----Containing more than 2% of absolute ethyl alcohol by volume	9.5% and 30¢ / litre	G/HS/B/1/2			
3004 90 99	----Other	9.5%	G/HS/B/1/2			
3005 10 10	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. -Adhesive dressings and other articles having an adhesive layer ---Coated or impregnated with pharmaceutical substances ---Other:	9.5%	G/HS/B/1/2			
3005 10 91	---Adhesive dressings	17.5%	G/HS/B/1/2			
3005 10 99	---Other	21.7%	G/HS/B/1/2			
3005 90 10	---Bandages and slabs of textile fabric specially coated with plaster or Paris compound	10%	G/HS/B/1/2			
3005 90 20	--Coated or impregnated with pharmaceutical substances	9.5%	G/HS/B/1/2			
3005 90 30	---Surgical dressings, not attached or otherwise manufactured, not coated or impregnated with pharmaceutical substances, Other	17.5%	G/HS/B/1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1005 90 91	-----Of woven fabrics other than woven fabrics solely of cotton; of knitted fabrics, nonwovens or felts. -----Of woven fabrics solely of cotton -----Of paper -----Other	2%	G/HS/R7/2			
3005 90 92		12 5%	G/HS/R7/2			
3005 90 93		10 2%	G/HS/R7/2			
3005 90 99		22 5%	G/HS/R7/2			
3006 10 00	Pharmaceutical goods specified in Note 3 to this Chapter. -Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives on surgical wound closure; sterile lamaria and sterile lamaria tents; sterile absorbable surgical or dental haemostatics ----Of animal origin ----Of other origin -Dyeing preparations for X-ray examinations; diagnostic reagent dispensed to be administered to the patient ----Decalcifying preparations for X-ray examinations ----Other: ----Allergens prepared for parenteral administration ----Other	Free	G/HS/R7/2			
3006 20 10	-Dental cements and other dental fillings; bone reconstruction cements ----Dental cements; bone reconstruction cements; points for filling dental root canals ----Dental fillings of composition metals, excluding those in powder or pellet form ----Other dental fillings -First-aid boxes and kits -Chemical contraceptive preparations based on hormone or spermicides	Free	G/HS/R7/2			
3006 20 20		10 2%	G/HS/R7/2			
3006 20 90		12 5%	G/HS/R7/2			
3006 30 10	-Decalcifying preparations for X-ray examinations	12 5%	G/HS/R7/2			
3006 30 91	-Allergens prepared for parenteral administration	Free	G/HS/R7/2			
3006 30 99	-Other	12 5%	G/HS/R7/2			
3006 40 10	-Dental cements and other dental fillings; bone reconstruction cements	Free	G/HS/R7/2			
3006 40 20	-Dental fillings of composition metals, excluding those in powder or pellet form	5 5%	G/HS/R7/2			
3006 40 90	-Other dental fillings	12 5%	G/HS/R7/2			
3006 50 00	-First-aid boxes and kits	10 2%	G/HS/R7/2			
3006 60 00	-Chemical contraceptive preparations based on hormone or spermicides	9 5%	G/HS/R7/2			

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Chapter 31

FERTILIZERS

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) Fertilizers consisting of any of the goods described in (A) above mixed together.
  - (C) Fertilizers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
  - (D) Liquid fertilizers consisting of the goods of subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

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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) Fertilizers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
- (C) Fertilizers 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-fertilizing 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) Fertilizers 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 purpose of heading No. 31.05, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3101.00 00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	Free	G/HS/87/2			
3102 10 00	Mineral or chemical fertilizers, nitrogenous	Free	G/HS/81/2			
3102 20 00	-Urea, whether or not in aqueous solution	Free	G/HS/81/2			
3102 29 00	-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate;	Free	G/HS/81/2			
3102 30 00	--Ammonium sulphate	12.5%	G/HS/81/2			
3102 40 00	--Other	Free	G/HS/87/2			
3102 50 00	-Ammonium nitrate, whether or not in aqueous solution	Free	G/HS/81/2			
3102 60 00	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	Free	G/HS/81/2			
3102 70 00	-Sodium nitrate	Free	G/HS/81/2			
3102 80 00	-Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	G/HS/87/2			
3102 90 00	-Calcium cyanamide	Free	G/HS/81/2			
	-Mixtures of urea and ammonium nitrate in aqueous or ammonia solution	Free	G/HS/81/2			
	-Other, including mixtures not specified in the foregoing subheadings	Free	G/HS/81/2			
3103 10 00	Mineral or chemical fertilizers, phosphatic	Free	G/HS/81/2			
3103 20 00	-Superphosphates	Free	G/HS/81/2			
3103 30 00	-Basic slag	Free	G/HS/81/2			
3103 40 00	-Other	Free	G/HS/81/2			
3104 10 00	Mineral or chemical fertilizers, potassic	Free	G/HS/87/2			
3104 20 00	-Carnallite, sylvite and other crude natural potassium salts	Free	G/HS/81/2			
3104 30 00	-Potassium chloride	Free	G/HS/81/2			
3104 40 00	-Potassium sulphate	Free	G/HS/81/2			
3104 50 00	-Other	Free	G/HS/81/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3105 10 00	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg. Goods of this Chapter in tablets or similar forms exceeding 10 kg weight not exceeding 10 kg weight. Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium. -Diammonium hydrogenorthophosphate (diammonium phosphate) -Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) -Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus: --Containing nitrates and phosphates --Other -Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium -Other	Free	C/115/R1/2			
3105 20 00		Free	C/115/R1/2			
3105 30 00		Free	C/115/R1/2			
3105 40 00		Free	C/115/R1/2			
3105 51 00		Free	C/115/R1/2			
3105 59 00		Free	C/115/R1/2			
3105 60 00		Free	C/115/R1/2			
3105 90 00		Free	C/115/R1/2			

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Chapter 32

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

Notes.

1. This Chapter does not cover:
  - (a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);
  - (b) Tannates or other tannin derivatives of products of heading Nos. 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
  - (c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).
2. Heading No. 32.04 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.
3. Heading Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading No. 32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading No. 32.08 includes solutions (other than colloids) 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 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.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3201 10 00 3201 20 00 3201 30 00 3201 90 00	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives. -Quercetin extract -Wattle extract -Oak or chestnut extract -Other	Free Free Free Free	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
3202 10 10 3202 10 90 3202 90 00	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances, enzymatic preparations for pre-tanning substances -Synthetic organic tanning substances ---Sodium formaldehyde sulphinate sulphonates ---Other synthetic organic tanning substances -Other	12.5% Free Free	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
3203 00 10 3203 00 90	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black) whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. ---Colouring matter of vegetable origin and preparations based thereon, of a kind used as edible colouring ---Other	Free Free	G/HS/R1/2 G/HS/R1/2			
	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminescent -Synthetic organic colouring matter, whether or not chemically defined; preparations based thereon as specified in Note 3 to this Chapter.					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3204 11 00	--Disperse dyes and preparations based thereon	free	6/HS/87/2			
3204 12 00	--Acid dyes, whether or not premetallized and preparations based thereon; mordant dyes and preparations based thereon	free	6/HS/87/2			
3204 13 00	--Basic dyes and preparations based thereon	free	6/HS/87/2			
3204 14 00	--Direct dyes and preparations based thereon	free	6/HS/87/2			
3204 15 00	--Vat dyes (including those usable in that state as pigments) and preparations based thereon	free	6/HS/87/2			
3204 16 00	--Reactive dyes and preparations based thereon	free	6/HS/87/2			
3204 17 10	--Pigments and preparations based thereon	12 5%	6/HS/87/2			
3204 17 20	--Quinacridone pigments and preparations based thereon	12 5%	6/HS/87/2			
3204 17 90	--Salt type red of C. I. No. 53:1 (Red Lake C)	12 5%	6/HS/87/2			
3204 19 00	--Other pigments and preparations based thereon	free	6/HS/87/2			
3204 20 00	--Dimer, including mixtures of colouring matter of two or more of the subheadings Nos. 3204 11 to 3204 19	free	6/HS/87/2			
3204 90 00	-Synthetic organic products of a kind used as fluorescent brightening agents -Other	free	6/HS/87/2			
3205 00 00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	12 5%	6/HS/87/2			
3206 10 00	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32 03	10%	6/HS/87/2			
3206 20 00	32 04 or 32 05; inorganic products of a kind used as luminophores, whether or not chemically defined -Pigments and preparations based on titanium dioxide -Pigments and preparations based on chromium compounds	1 1/2%	6/HS/87/2 6/HS/87/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1206 30 00	-Pigments and preparations based on calcium compounds -Other colouring matter and other preparations: --Ultramarine and preparations based thereon	12 5%	G/HS/R1/2			
1206 41 00	--Lithopone and other pigments and preparations based on zinc sulphide	8 5%	G/HS/R1/2			
1206 42 00	--Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	10 5%	G/HS/R7/2			
1206 43 00	--Other	12 5%	G/HS/R1/2			
1206 49 10	---Black polyethylene masterbatch	9 2%	G/HS/R7/2			
1206 49 80	---Other inorganic pigments (including zinc grey) and preparations based thereon	12 5%	G/HS/R1/2			
1206 49 90	---Other	5%	G/HS/R7/2			
1206 50 00	-Inorganic products of a kind used as luminespheres	free	G/HS/R7/2			
1207 10 00	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. -Prepared pigments, prepared opacifiers, prepared colours and similar preparations	10%	G/HS/R1/2			
1207 20 00	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	10%	G/HS/R1/2			
1207 30 00	-Liquid lustres and similar preparations	10%	G/HS/R7/2			
1207 40 00	-Glass frit and other glass, in the form of powder, granules or flakes	10%	G/HS/R1/2			
1208 10 00	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 in this Chapter	11 2%	G/HS/R1/2			
1208 20 00	-Based on polyesters -Based on acrylic or vinyl polymers	11 5%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3208 90 00	-Other Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers dispersed or dissolved in an aqueous medium. -Based on acrylic or vinyl polymers -Other	9 7%	G/HS/RI/2			
3209 10 00 3209 90 00	Other paints and varnishes (including enamels, lacquers and distempers); primer, water pigments of a kind used for finishing leather. ---Pearl essence, natural or synthetic ---Other	9 7% 9 7%	G/HS/RI/2 G/HS/RI/2			
3210 00 10 3210 00 90	Prepared driers.	Free 9 7%	G/HS/RI/2 G/HS/RI/2			
3211 00 00	Pigments (including metallic powders and fillers) dispersed in non-aqueous media, in liquid paste form, or a kind used in the manufacture of paints (including enamel), staining oils, dyes and other colouring matter put up in forms or packages for retail sale. -Stamping foils -Other	12 5%	G/HS/RI/2			
3212 10 00 3212 90 00	Artists', students' or signboard painters' colours, modifying tints, museum colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings. -Colours in sets -Other colours, in liquid or powder form, in jars, bottles or tins, ---Other	9 7% 9 7%	G/HS/RI/2 G/HS/RI/2			
3213 10 00		10%	G/HS/RI/2			
3213 90 10		12 5%	G/HS/RI/2			
3213 90 90		10%	G/HS/RI/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3214 10 00 3214 90 00	Glaziers' putty, grouting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like. -Mastics; painters' fillings -Other	12 5% 12 5%	G/HS/RT/2 G/HS/RT/2			
3215 11 00 3215 19 00 3215 90 00	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. -Printing ink: --Black --Other -Other	12 5% 12 5% 12 5%	G/HS/RT/2 G/HS/RT/2 G/HS/RT/2			

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## Chapter 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY;  
COSMETIC OR TOILET PREPARATIONS

## Notes.

1. This Chapter does not cover:
  - (a) Compound alcoholic preparations of a kind used for the manufacture of beverages of heading No. 22.08;
  - (b) Soap or other products of heading No. 34.01; or
  - (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.
2. Heading Nos. 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
3. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies, *inter alia*, to the following products: scented sachets, odoriferous preparations which operate by burning, perfumed papers and papers impregnated or coated with cosmetics, contact lens or artificial eye solutions, wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics, animal toilet preparations.



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions	
3301.11.00	<p>Essential oils (terpenes or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixing oils, in waxes or the like, obtained by enfleurage or maceration; terpene by-products of the distillation of essential oils, aqueous distillates and aqueous solutions of essential oils.</p> <p>-Essential oils of citrus fruit:</p> <p>--01 bergamot</p> <p>--01 orange</p> <p>--01 lemon</p> <p>--01 lime</p> <p>--Other</p> <p>-Essential oils other than those of citrus fruit:</p> <p>--01 geranium</p> <p>--01 jasmín</p> <p>--01 lavender or of lavandin</p> <p>--01 peppermint (<i>Mentha piperita</i>)</p> <p>--01 other mints</p> <p>--01 vetiver</p> <p>--Other</p> <p>--01 citronella, clove, lemon grass, rose or ylang-ylang</p> <p>--Other</p> <p>-Resinoids</p> <p>-Other</p> <p>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.</p> <p>-Of a kind used in the food or drink industries</p> <p>-Other</p> <p>Perfumes and toilet waters.</p>	Free	G/HS/NT/2				
3301.12.00		Free	G/HS/NT/2				
3301.13.00		Free	G/HS/NT/2				
3301.14.00		5%	G/HS/NT/2				
3301.19.00		5%	G/HS/NT/2				
3301.21.00		Free	G/HS/NT/2				
3301.22.00		5%	G/HS/NT/2				
3301.23.00		5%	G/HS/NT/2				
3301.24.00		5%	G/HS/NT/2				
3301.25.00		5%	G/HS/NT/2				
3301.26.00		Free	G/HS/NT/2				
3301.29.10		Free	G/HS/NT/2				
3301.29.80		5%	G/HS/NT/2				
3301.30.00	5%	G/HS/NT/2					
3301.90.00	10.2%	G/HS/NT/2					
3302.10.00	5%	G/HS/NT/2					
3302.90.00	5%	G/HS/NT/2					
3303.00.00	10%	G/HS/NT/2					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3304 10 00 3304 20 00 3304 30 00 3304 91 00 3304 99 00	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; Lip make-up preparations -Eye make-up preparations -Nail-care or pedicure preparations -Other --Powders, whether or not compressed --Other	12 % 12 % 9 % 12 % 12 %	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
3305 10 00 3305 20 00 3305 30 00 3305 90 00	Preparations for use on the hair. -Shampoos -Preparations for permanent waving or straightening -Hair lacquers -Other	12 % 12 % 12 % 12 %	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
3306 10 00 3306 90 00	Preparations for oral or dental hygiene, including denture fixative pastes and powder -Dentifrices -Other	12 % 12 %	G/HS/R1/2 G/HS/R1/2			
3307 10 00 3307 20 00 3307 30 00	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties. -Pre-shave, shaving or after-shave preparations -Personal deodorants and antiperspirants -Perfumed bath salts and other bath preparations -Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites. --Nagarbatti and other odoriferous preparations which operate by burning	10 % 12 % 12 %	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
3307 41 00		10 %	G/HS/R1/2			

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3307.49.00 3307.90.00	--Other -Other	12.5% 12.2%	C/115/R1/2 C/115/R1/2			

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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 purpose 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 purpose of heading No. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20° and left to stand for one hour at the same temperature:
  - (a) Give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) Reduce the surface tension of water to  $4.5 \times 10^2$  N/m (45 dyne/cm) or less.
4. In heading No. 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading No. 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
  - (A) Chemically produced organic products of a waxy character, whether or not water soluble;
  - (B) Products obtained by mixing different waxes.

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

The heading does not apply to:

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

Supplementary Note.

1. The weight of the cartons and wrappings shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under tariff item No. 3401.11.10.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3401.11.10 3401.11.90 3401.19.00 3401.20.10 3401.20.90	<p>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;</p> <p>--Soap and organic surface-active products and preparations in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent;</p> <p>--For toilet use (including medicated products)</p> <p>---Castile soap</p> <p>---Other</p> <p>--Other</p> <p>--Soap in other forms</p> <p>---Laundry soap for washing clothes and other linens</p> <p>---Other</p>	<p>1 374/k4 10% 12 8%</p> <p>2 564/k4 10%</p>	<p>G/HS/R1/2 E/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2</p>			
3402.11.00 3402.12.00 3402.13.00 3402.19.00 3402.20.10 3402.20.90 3402.90.00	<p>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;</p> <p>--Organic surface-active agents, whether or not put up for retail sale:</p> <p>---Anionic</p> <p>---Cationic</p> <p>---Non-ionic</p> <p>---Other</p> <p>--Preparations put up for retail sale</p> <p>---Automatic dishwasher detergents</p> <p>---Other</p>	<p>12 8% 12 8% 12 8% 12 8% 19 4% 12 8% 12 8%</p>	<p>G/HS/R1/2 E/HS/R1/2 G/HS/R1/2 E/HS/R1/2 G/HS/R1/2 E/HS/R1/2 G/HS/R1/2</p>			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
3403.11.10	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.	8%	G/HS/R1/2			
3403.11.90	--Other petroleum	12.5%	G/HS/R1/2			
3403.19.10	--Lubricating oils based in part on petroleum	8%	G/HS/R1/2			
3403.19.90	--Other petroleum	12.5%	G/HS/R1/2			
3403.91.00	--Preparations for the treatment of textile materials, leather, furskins or other materials	12.5%	G/HS/R1/2			
3403.99.00	--Other	12.5%	G/HS/R1/2			
3404.10.00	Artificial waxes and prepared waxes	8.5%	G/HS/R1/2			
3404.20.00	--Of chemically modified lignite	8.5%	G/HS/R1/2			
3404.90.10	--Of polyethylene glycol	8.5%	G/HS/R1/2			
	---Of polyethylene having a number-average molecular weight not exceeding 4,000					
	---Other :					
3404.90.91	----Containing a mixture of artificial wax with animal, vegetable or mineral wax	9.2%	G/HS/R1/2			
3404.90.92	----Containing a mixture of vegetable waxes or a mixture of vegetable wax with mineral wax, but not containing artificial wax	5.5%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3404.90.99	<p>----Other</p> <p>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, nonovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.</p> <p>-Polishes, creams and similar preparations for footwear or leather</p> <p>-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork</p> <p>-Polishes and similar preparations for coachwork, other than metal polishes</p> <p>-Scouring pastes and powders and other scouring preparations</p> <p>-Other</p> <p>Candles, tapers and the like.</p> <p>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).</p> <p>-- Modelling pastes</p> <p>-- Preparations known as "dental impression wax" or as "dental impression compounds", including dental casting wax</p> <p>--Dental casting wax sticks or similar forms</p> <p>Other</p>	6.8%	G/HS/RT/2			
3405.10.00	-Polishes, creams and similar preparations for footwear or leather	10.2%	G/HS/RT/2			
3405.20.00	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10.2%	G/HS/RT/2			
3405.30.00	-Polishes and similar preparations for coachwork, other than metal polishes	10.2%	G/HS/RT/2			
3405.40.00	-Scouring pastes and powders and other scouring preparations	12.5%	G/HS/RT/2			
3405.90.00	-Other	10.2%	G/HS/RT/2			
3406.00.00	Candles, tapers and the like.	11.3%	G/HS/RT/2			
3407.00.10	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).	10.2%	G/HS/RT/2			
3407.00.20	-- Modelling pastes	HS/HS/HS				
3407.00.30	-- Preparations known as "dental impression wax" or as "dental impression compounds", including dental casting wax	HS/HS/HS				
3407.00.90	--Dental casting wax sticks or similar forms	HS/HS/HS				
3407.00.90	Other	HS/HS/HS				



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## Chapter 35

ALBUMINOIDAL SUBSTANCES;  
MODIFIED STARCHES; GLUES; ENZYMES

## Notes.

1. This Chapter does not cover:
  - (a) Yeasts (heading No. 21.02);
  - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
  - (c) Enzymatic preparations for pre-tanning (heading No. 32.02);
  - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
  - (e) Hardened proteins (heading No. 39.13); or
  - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purpose of heading No. 35.05, the term "dextrins" means starch degradation products with a reducing sugar contents, expressed as dextrose on the dry substance, not exceeding 10%.

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

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3501 10 00 3501 90 00	Casein, caseinates and other casein derivatives; casein glues. -Casein -Other	UNIFORM 12 5%	G/HS/R1/2			
3502 10 10 3502 10 90 3502 90 00	Albumins, albuminates and other albumin derivatives. -Egg albumin ---Egg albumin, dried, evaporated, desiccated or powdered ---Other -Other	70% 15 4% /kg 10 2%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
3503 00 10 3503 00 90	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. ---Edible gelatin for use in the manufacture of capsules for the manufacture or compounding of medicinal and pharmaceutical preparations --Other	Free 12 5%	G/HS/R1/2 G/HS/R1/2			
3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	10 2%	G/HS/R1/2			
3505 10 10 3505 10 20	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches. Dextrins and other modified starches -- Filtered or esterified starches ---Soluble starch (amylogum), pregelatinized starch	12 5% 10 2%	G/HS/R1/2 G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3504 10 30 3505 20 00	<p>---Other</p> <p>-Glues</p> <p>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</p> <p>-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</p> <p>-Other:</p> <p>--Adhesives based on rubber or plastics (including artificial resins)</p> <p>---Rubber cement</p> <p>---Other</p> <p>--Other</p>	<p>3 214 /44 12 5%</p> <p>12 5%</p>	<p>C/15/07/2</p> <p>C/15/07/2</p>			
3506 10 00		12 5%	C/15/07/2			
3506 91 10 3506 91 90 3506 99 00		<p>10 7%</p> <p>12 5%</p> <p>12 5%</p>	<p>C/15/07/2</p> <p>C/15/07/2</p> <p>C/15/07/2</p>			
3507 10 00 3507 90 00	<p>Enzymes; prepared enzymes not elsewhere specified or included.</p> <p>-Rennet and concentrates thereof</p> <p>-Other</p>	<p>Free</p> <p>9 7%</p>	<p>C/15/07/2</p> <p>C/15/07/2</p>			

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## Chapter 36

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

## Notes.

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

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1601 00 00	Propellant powders.	12 %	G/HS/RT/2			
1602 00 00	Prepared explosives, other than propellant powders.	12 %	G/HS/RT/2			
1603 00 00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	12 %	G/HS/RT/2			
1604 10 00	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	11 7½	G/HS/RT/2			
1604 90 00	-Fireworks -Other	11 7½	G/HS/RT/2			
1605 00 10	Matches, other than pyrotechnic articles of heading No. 38.04.	5 8½	G/HS/RT/2			
1605 00 90	---Wood matches ---Other matches	0 2½	G/HS/RT/2			
1606 10 00	ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter. -Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup> . -Other	UNREMI				
1606 90 00		12 %	G/HS/RT/2			

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Chapter 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

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

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
1701 10 00	<p>Photographic plates and film in the flat sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat; sensitized, unexposed, whether or not in packs</p> <p>--for X-ray</p> <p>--instant print film</p> <p>--other plates and film, with any side exceeding 255 mm</p> <p>--plates</p> <p>--film</p> <p>--Other:</p> <p>--for colour photography (polychromes)</p> <p>--plates</p> <p>--film</p> <p>--Other</p> <p>Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls; sensitized, unexposed</p> <p>--for X-ray</p> <p>--instant print film</p> <p>--other film, without sprocket holes, of a width not exceeding 105 mm.</p> <p>--for colour photography (polychrome)</p> <p>--Microfilm</p> <p>--Other</p> <p>--Microfilm</p> <p>--Other</p> <p>--Other film, without sprocket holes, of a width exceeding 105 mm:</p> <p>--of a width exceeding 810 mm and of a length exceeding 200 m (for colour photography (polychrome))</p> <p>--of a width exceeding 810 mm and of a length exceeding 200 m, other than for colour photography</p> <p>--of a width exceeding 810 mm and of a length not exceeding 200 m</p>	Free	G/HS/R/1/2 G/HS/R/1/2			
1701 20 00		17.5%	G/HS/R/1/2 G/HS/R/1/2			
1701 30 10		7.2%	G/HS/R/1/2 G/HS/R/1/2			
1701 30 20		17.5%	G/HS/R/1/2 G/HS/R/1/2			
1701 91 10		7.2%	G/HS/R/1/2 G/HS/R/1/2			
1701 91 20		17.5%	G/HS/R/1/2 G/HS/R/1/2			
1701 99 10		7.2%	G/HS/R/1/2 G/HS/R/1/2			
1701 99 20		17.5%	G/HS/R/1/2 G/HS/R/1/2			
1702 10 00		Free	G/HS/R/1/2 G/HS/R/1/2			
1702 20 00		17.5%	G/HS/R/1/2 G/HS/R/1/2			
1702 31 00	17.5%	G/HS/R/1/2 G/HS/R/1/2				
1702 32 10	17.5%	G/HS/R/1/2 G/HS/R/1/2				
1702 32 90	17.5%	G/HS/R/1/2 G/HS/R/1/2				
1702 39 10	17.5%	G/HS/R/1/2 G/HS/R/1/2				
1702 39 90	17.5%	G/HS/R/1/2 G/HS/R/1/2				
1702 41 00	17.5%	G/HS/R/1/2 G/HS/R/1/2				
1702 42 00	17.5%	G/HS/R/1/2 G/HS/R/1/2				
1702 43 00	17.5%	G/HS/R/1/2 G/HS/R/1/2				

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3702.44.10	--Of a width exceeding 105 mm but not exceeding 610 mm	17.5%	G/HIS/R7/2			
3702.44.20	---Microfilm		G/HIS/R7/2			
3702.44.30	---Film of a kind used with well logging equipment	9.7%	G/HIS/R7/2			
3702.44.90	---Film of a kind used with seismic data playback equipment	17.5%	G/HIS/R7/2			
3702.51.00	---Other film, for colour photography (polychrome):	17.5%	G/HIS/R7/2			
3702.52.10	--Of a width not exceeding 16 mm and of a length not exceeding 14 m	9.7%	G/HIS/R7/2			
3702.52.90	--Of a width not exceeding 16 mm and of a length exceeding 14 m	17.5%	G/HIS/R7/2			
3702.53.00	---Of a width of 16 mm and of a kind used in cinematographic cameras	17.5%	G/HIS/R7/2			
3702.54.00	---Other	17.5%	G/HIS/R7/2			
3702.55.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	17.5%	G/HIS/R7/2			
3702.56.10	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	17.5%	G/HIS/R7/2			
3702.56.90	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	6.8%	G/HIS/R7/2			
3702.91.10	---Aerial photographic film, hypersensitive or super-sensitive	17.5%	G/HIS/R7/2			
3702.91.90	---Other	17.5%	G/HIS/R7/2			
3702.92.10	--Of a width not exceeding 16 mm and of a length exceeding 14 m	17.5%	G/HIS/R7/2			
3702.92.90	---Microfilm	17.5%	G/HIS/R7/2			
3702.93.10	---Other	17.5%	G/HIS/R7/2			
3702.93.90	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	17.5%	G/HIS/R7/2			
	---Microfilm		G/HIS/R7/2			
	... Other		G/HIS/R7/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3703.94.10 3703.94.90 3703.95.10 3703.95.20 3703.95.90	--Of a width exceeding 18 mm but not exceeding 35 mm and of a length exceeding 30 m ---Microfilm ---Other --Of a width exceeding 35 mm ---Analog photographic film, hyperamplificative or super-sensitive ---Film of a kind used with seismic data playback equipment ---Other	17.5% 17.5% 6.0% 9.7% 17.5%	G/HS/R7/2 G/HS/R1/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			
3703.10.00 3703.20.00 3703.90.00	Photographic paper, paperboard and textiles, sensitized, unexposed -In rolls of a width exceeding 810 mm -Other, for colour photography (polychrome) -Other	10.4% 10.4% 10.4%	G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			
3704.00.10 3704.00.90	Photographic plates, film, paper, paperboard and textiles, exposed but not developed. ---Photographic film for the production of printing plates, rolls or cylinders, of tariff item No R442.50.20 ---Other	Free 9.7%	G/HS/R7/2 G/HS/R7/2			
3705.10.10 3705.10.90 3705.20.00 3705.90.10	Photographic plates and film, exposed and developed, other than cinematographic film. -For offset reproduction ---Photographic film for the production of printing plates, rolls or cylinders, of tariff item No S442.50.20 ---Other -Microfilms -Other ---The features and recording of current events; film for display as archives and not for exhibition for commercial purpose	Free 9.7% 9.7% Free	G/HS/R7/2 G/HS/R7/2 G/HS/R1/2 G/HS/R7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3705.90.20	---Photographic film for the production of printing plates, rolls or cylinders, of tariff item No. 8442.50.20	Free	G/HS/R/2			
3705.90.90	---Other	9.7%	G/HS/R/2			
3706.10.11	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	11.3%	G/HS/R/2			
3706.10.19	-Of a width of 35 mm or more	11.3%	G/HS/R/2			
3706.10.20	---Filmed television commercials ---Imported for reference purposes only ---Other	Free	G/HS/R/2			
3706.10.90	---News features and recordings of current events; films for deposit as archives and not for exhibition for commercial purpose ---Other	2.95% /linear metre	G/HS/R/2			
3706.90.11	-Other	11.3%	G/HS/R/2			
3706.90.19	---Filmed television commercials	11.3%	G/HS/R/2			
3706.90.20	---Imported for reference purposes only ---Other ---News features and recordings of current events; films for deposit as archives and not for exhibition for commercial purpose ---Other	Free	G/HS/R/2			
3706.90.90	---Other	2.95% /linear metre not to exceed 11.3%	G/HS/R/2			
3707.10.00	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	12.5%	G/HS/R/2			
3707.90.00	-Sensitized emulsions -Other	12.5%	G/HS/R/2			

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## Chapter 38

## MISCELLANEOUS CHEMICAL PRODUCTS

## Notes.

1. This Chapter does not cover:
  - (a) Separate chemically defined elements or compounds with the exception of the following:
    - (1) Artificial graphite (heading No. 38.01);
    - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;
    - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13);
    - (4) Products specified in Note 2 (a) or 2 (c) below.
  - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.06);
  - (c) Medicaments (heading No. 30.03 or 30.04).
2. Heading No. 38.23 includes the following goods which are not to be classified in any other heading of the Nomenclature:
  - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 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).

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3801 10 00	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. -Artificial graphite -Colloidal or semi-colloidal graphite -Carbonaceous pastes for electrodes and similar pastes for furnace linings -Other	12 5%	G/HS/R/1/2			
3801 20 00		12 5%	G/HS/R/1/2			
3801 30 00		12 5%	G/HS/R/1/2			
3801 90 00		12 5%	G/HS/R/1/2			
3802 10 00	Activated carbon; activated natural mineral products; animal black, including spent animal black. -Activated carbon -Other ---Activated clay ---Activated perlite, excluding expanded perlite ground to be expanded in filtering ---Other	Free	G/HS/R/1/2			
3802 90 10		12 5%	G/HS/R/1/2			
3802 90 20		12 5%	G/HS/R/1/2			
3802 90 90		Free	G/HS/R/1/2			
3803 00 00	Tall oil, whether or not refined	9 2%	G/HS/R/1/2			
3804 00 00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38 03.	12 5%	G/HS/R/1/2			
3805 10 00	Gum, wood or sulphate turpentine and other terpene oils produced by the distillation or other treatment of coniferous woods; crude dipentene, sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent -Gum, wood or sulphate turpentine oils -Pine oil -Other	Free	G/HS/R/1/2			
3805 20 00		Free	G/HS/R/1/2			
3805 90 00		Free	G/HS/R/1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3806.10.00 3806.20.00 3806.30.00 3806.90.00	<p>Resin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rosin gums.</p> <p>-Rosin -Salts of rosin or of resin acids -Ester gums -Other</p> <p>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.</p> <p>---Solvents and thinners, based on wood tar oil ---Other</p>	<p>0 % 0 % 0 % 0 %</p> <p>12.5 % Free</p>	<p>G/HS/01/2 G/HS/01/2 G/HS/01/2 G/HS/01/2</p> <p>G/HS/01/2 G/HS/01/2</p>			
3808.10.10 3808.10.20 3808.20.10 3808.20.20	<p>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).</p> <p>-Insecticides ---in packages of a gross weight not exceeding 35kg each ---in bulk or in packages of a gross weight exceeding 1.35kg each</p> <p>-Fungicides ---in packages of a gross weight not exceeding 35kg each ---in bulk or in packages of a gross weight exceeding 1.35kg each</p> <p>-Herbicides, anti-sprouting products and plant-growth regulators ---in packages of a gross weight not exceeding 35kg each ---in bulk or in packages of a gross weight exceeding 1.35kg each</p> <p>-Disinfectants ---in packages of a gross weight not exceeding 1.35kg each</p>	<p>7.5 % Free 7.5 % Free</p>	<p>G/HS/01/2 G/HS/01/2 G/HS/01/2 G/HS/01/2</p>			
3808.30.10 3808.30.20 3808.40.10	<p>-Herbicides, anti-sprouting products and plant-growth regulators ---in packages of a gross weight not exceeding 35kg each ---in bulk or in packages of a gross weight exceeding 1.35kg each</p> <p>-Disinfectants ---in packages of a gross weight not exceeding 1.35kg each</p>	<p>7.5 % Free 7.5 %</p>	<p>G/HS/01/2 G/HS/01/2 G/HS/01/2</p>			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3608.40.20	---In bulk or in packages of a gross weight exceeding 1.36kg each	Free	G/115/R1/2			
3608.90.10	-Other	7.5%	G/115/R1/2			
3608.90.20	---In packages of a gross weight exceeding 1.36kg each ---In bulk or in packages of a gross weight exceeding 1.36kg each	Free	G/115/R1/2			
3809.10.00	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	1.39%/kg	G/115/R1/2			
3809.91.10	-Other: ---Of a kind used in the textile industry	Free	G/115/R1/2			
3809.91.20	---Mordants; preparations containing fluorinated compounds, of a kind used to produce water, oil or soil resistant finishes in textiles	12.5%	G/115/R1/2			
3809.91.90	---Other	12.5%	G/115/R1/2			
3809.92.10	---Of a kind used in the paper industry	12.5%	G/115/R1/2			
3809.92.90	---Sizing agents based on rosin	12.5%	G/115/R1/2			
3809.99.00	---Other	12.5%	G/115/R1/2			
1810.10.00	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	12.5%	G/115/R1/2			
1810.90.00	-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	12.5%	G/115/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3811.11.00 3811.19.00 3811.21.00 3811.29.00 3811.90.00	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. -Anti-knock preparations. --Based on lead compounds --Other --Additives for lubricating oils: ---Containing petroleum oils or oils obtained from bituminous minerals --Other -Other	R 5% 17 5% 17 5% 17 5% 17 5%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
3812.10.00	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics. -Prepared rubber accelerators -Compound plasticizers for rubber or plastics ---Of petroleum origin for rubber ---Other	12 5%	G/HS/R1/2			
3812.20.10 3812.20.90	-Anti-oxidizing preparations and other compound stabilizers for rubber or plastics ---Tin-based stabilizers for plastics ---Other	INR/HS 17 5%	G/HS/R1/2			
3812.30.10 3812.30.90	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	12 5% 17 5%	G/HS/R1/2 G/HS/R1/2			
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	17 5%	G/HS/R1/2			
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	17 5%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3815.11.00	<p>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. --Supported catalysts: --With nickel or nickel compounds as the active substance --With precious metal or precious metal compounds as the active substance --Other</p> <p>Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01.</p> <p>Mixed alkybenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02. --Mixed alkybenzenes --Mixed alkylnaphthalenes</p> <p>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.</p> <p>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.</p> <p>Anti-freezing preparations and prepared de-icing fluids.</p> <p>Prepared culture media for development of micro-organisms</p>	12 5%	G/HS/R7/2			
3815.12.00		12 5%	G/HS/R1/2			
3815.19.00		12 5%	G/HS/R7/2			
3815.90.00		12 5%	G/HS/R1/2			
3816.00.00		8%	G/HS/R1/2			
3817.10.00		12 5%	G/HS/R7/2			
3817.20.00		12 5%	G/HS/R7/2			
3818.00.00		12 5%	G/HS/R7/2			
3819.00.00		12 5%	G/HS/R7/2			
4820.00.00		12 5%	G/HS/R1/2			
4821.00.00		12 5%	G/HS/R1/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3822.00.00	Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06.  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. -Prepared binders for foundry moulds or cores -Naphthene acids, their water-insoluble salts and their esters -Non-agglomerated metal carbides mixed together or with metallic binders -Prepared additives for cements, mortars or concretes -Non-refractory mortars and concretes ---Hydraulic cement concretes ---Other -Sorbital other than that of subheading No. 2905.44 -Other ---Speciating agents of petroleum origin for the reclaiming of rubber; crude bone pitch; blends of tall oil and tall oil pitch, without other admixture; coal tar dye intermediates in solvents; fusel oil ---Sulpho-(thio-)phosphoric (dithiophosphoric) compounds to be employed in the process of concentrating ores, metals or minerals ---Mixtures of ethylene glycol and other glycols, in which ethylene glycol predominates, prepared in the manufacture of anti-freezing liquid preparations	12 5%	G/15/R1/2			
3823.10.00		12 5%	G/15/R1/2			
3823.20.00		12 5%	G/15/R1/2			
3823.30.00		12 5%	G/15/R1/2			
3823.40.00		12 5%	G/15/R1/2			
3823.50.10		Free	G/15/R1/2			
3823.50.90		12 5%	G/15/R1/2			
3823.60.00		12 5%	G/15/R1/2			
3823.90.10		12 5%	G/15/R1/2			
3823.90.70		Free	G/15/R1/2			
3823.90.30		10%	G/15/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3823 90 40	---Zeolites (excluding compounds of aluminum silicates) for use in the manufacture of cracking catalysts to be employed in the refining of petroleum	Free	G/HS/R/1/2			
3823 90 90	---Other	12.5%	G/HS/R/1/2			

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## Section VII

PLASTICS AND ARTICLES THEREOF;  
RUBBER AND ARTICLES THEREOF

## Notes.

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

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Chapter 39

PLASTICS AND ARTICLES THEREOF

Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of heading Nos. 39.01 to 39.14 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) 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 vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

- (a) Waxes of heading No. 27.12 or 34.04;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading No. 30.01);
- (d) Stamping foils of heading No. 32.12;
- (e) Organic surface-active agents or preparations of heading No. 34.02;
- (f) Run gums or ester gums (heading No. 38.06);
- (g) Synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
- (h) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
- (i) 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;

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- (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. Heading 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°, after conversion to 1.013 millibars when a reduced-pressure distillation method is used (heading Nos. 39.01 and 39.02);
  - (b) Resins, not highly polymerized, 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 purpose 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

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6. In heading 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 (heading Nos. 39.01 to 39.14).
8. For the purpose of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactured or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 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 purpose of heading No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastic (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In heading Nos. 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
  - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;
  - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - (c) Gutters and fittings therefor;
  - (d) Doors, windows and their frames and thresholds for doors;
  - (e) Balconies, balustrades, fencing, gates and similar barriers;
  - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
  - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
  - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; 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.

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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 monomer 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.

Supplementary Notes.

1. Notes 4 and 5 of this Chapter apply, *mutatis mutandis*, to all of the tariff items of this Chapter, other than those where the seventh and eighth digits are "00".
2. (a) For the purpose of classification within any one subheading of this Chapter, the expression "composition" means only those polymers, copolymers, polymer blends and chemically modified polymers containing non-polymeric substances such as:
  - (i) Initiators, activators and catalysts, to assist in the action or use of the polymeric substances in some intended process;
  - (ii) Colourants;
  - (iii) Fillers, reinforcing agents, solvents, fire retardants, plasticizers and similar additives, present in amounts generally more than 1% by weight.
- (b) The presence of any or combinations of the following, without the presence of other non-polymeric substances specified in (a) above, shall not render a material a composition:
  - (i) Manufacturing impurities, 1% or less, by weight;
  - (ii) Manufacturing impurities, more than 1% by weight, provided the impurities do not contribute beneficially to the subsequent processing or performance of the polymeric material;
  - (iii) Stabilizers such as antioxidants, process aids and similar special-purpose additives, present in small amounts, generally less than 1% by weight;
  - (iv) Anti-caking agents;
  - (v) Water;
  - (vi) In aqueous dispersions or solutions, the emulsifiers, stabilizers and other agents used to maintain the dispersion or solution form.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions	
3901.10.00	Polymers of ethylene, in primary forms. -polyethylene having a specific gravity of less than 0.94 -polyethylene having a specific gravity of 0.94 or more -ethylene-vinyl acetate copolymers -Other	10 %	G/15/01/2				
3901.20.00		10 %	G/15/07/2				
3901.30.00		10 %	G/15/07/2				
3901.90.00		10 %	G/15/07/2				
3902.10.00	Polymers of propylene or of other olefins, in primary forms -polypropylene -polyisobutylene -propylene copolymers -Other	10%	G/15/01/2				
3902.20.00		5 %	G/15/01/2				
3902.30.00		10%	G/15/01/2				
3902.90.00		7 %	G/15/07/2				
3903.11.00	Polymers of styrene, in primary forms. -Polystyrene; --Expansible --Other ---Compositions ---Other -Styrene-acrylonitrile (SAN) copolymers --Compositions --Other -Acrylonitrile-butadiene-styrene (ABS) copolymers --Compositions --Other	11%	G/15/07/2				
3903.19.10		11%	G/15/07/2				
3903.19.90		9.5%	G/15/07/2				
3903.20.10		11%	G/15/07/2				
3903.20.90		9.5%	G/15/07/2				
3903.30.10		11%	G/15/07/2				
3903.30.90		9.5%	G/15/07/2				
3903.90.00		10%	G/15/07/2				
3904.10.00		Polymers of vinyl chloride or of other halogenated olefins, in primary forms -Polyvinyl chloride, not mixed with any other substances --Other polyvinyl chloride: ---Non-plasticized ---Plasticized -Vinyl chloride-vinyl acetate copolymers -Other vinyl chloride copolymers -Vinylidene chloride polymers -Fluoro polymers: --Polytetrafluoroethylene --Other	10%	G/15/07/2			
3904.21.00			10%	G/15/07/2			
3904.22.00	10%		G/15/07/2				
3904.30.00	10%		G/15/07/2				
3904.40.00	10%		G/15/07/2				
3904.50.00	7 %		G/15/07/2				
3904.61.00	7 %		G/15/07/2				
3904.61.90	7 %		G/15/07/2				
3904.91.00	7 %		G/15/07/2				
3904.91.90	7 %		G/15/07/2				



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3905 11 00 3905 19 00 3905 70 00 3905 90 00	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms; -Polymers of vinyl acetate; ---In aqueous dispersion -Other -Polyvinyl alcohols, whether or not containing unhydrolyzed acetate groups -Other	n 7z n 7z n 7z 7 1z	C/HS/RT/2 C/HS/RT/2 C/HS/RT/2 C/HS/RT/2			
3906 10 00 3906 90 00	Acrylic polymers in primary forms. -Polymethyl methacrylate -Other	n 7z n 9z	C/HS/RT/2 C/HS/RT/2			
3907 10 00 3907 20 10 3907 20 90 3907 30 00 3907 40 10 3907 40 90 3907 50 00 3907 60 00 3907 91 00 3907 99 00	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. -Polyacetals -Other polyethers ---Compositions ---Other -Epoxide resins -Polycarbonates ---Compositions ---Other -Alkyd resins -Polyethylene terephthalate -Other polyesters: --Unsaturated --Other	n 7z 10z n 5z n 7z 11z n 5z 10z 10z 10z 10z	C/HS/RT/2 C/HS/RT/2 C/HS/RT/2 C/HS/RT/2 C/HS/RT/2 C/HS/RT/2 C/HS/RT/2 C/HS/RT/2 C/HS/RT/2 C/HS/RT/2			
3908 10 10 3908 10 90 3908 90 00	Polyamides in primary forms -Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 ---Polyamide-6 (polycaprolactam) ---Other -Other	n 5z n 7z n 7z	C/HS/RT/2 C/HS/RT/2 C/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3909.10.10	Amino-resins, phenolic resins and polyurethanes, in primary forms.	10%	G/HS/R1/2			
3909.10.20	-Urea resins; thiourea resins	8.5%	G/HS/R1/2			
3909.10.90	--Urea-formaldehyde compositions --Other urea-formaldehyde resins	7.1%	G/HS/R1/2			
3909.20.10	--Methamine resins	10%	G/HS/R7/2			
3909.20.90	---Compositions	8.5%	G/HS/R1/2			
3909.30.00	-Other amino-resins	7.1%	G/HS/R1/2			
3909.40.10	-Phenolic resins	8.7%	G/HS/R7/2			
3909.40.90	--Phenol-formaldehyde resins --Other phenolic resins	7.1%	G/HS/R1/2			
3909.50.10	-Polyurethanes	9.7%	G/HS/R1/2			
3909.50.90	---Compositions	6.8%	G/HS/R7/2			
3910.00.00	Silicones in primary forms.	7.1%	G/HS/R1/2			
3911.10.00	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.	8.1%	G/HS/R1/2			
3911.90.00	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes -Other	7.1%	G/HS/R1/2			
3912.11.00	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	9.2%	G/HS/R1/2			
3912.12.00	--Cellulose acetates:	9.2%	G/HS/R1/2			
3912.20.00	--Non-plasticized --Plasticized -Cellulose nitrates (including collodions)	9.2%	G/HS/R1/2			
3912.31.00	-Cellulose ethers:	12.5%	G/HS/R1/2			
3912.39.10	--Carboxymethylcellulose and its salts	1.0%	G/HS/R1/2			
3912.39.90	---Other ---Methylating compositions -Other	9.2%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule I	INR's on Earlier Concessions
3912 90 10 3912 90 90	---Moulding compositions ---Other	Free 7 %	G/115/91/2 G/115/91/2			
3913 10 00 3913 90 00	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened protein chemicals) derivatives of natural rubber, not elsewhere specified or included, in primary forms. ---Alginic acid, its salts and esters ---Other	Free 8 %	G/115/91/2 G/115/91/2			
3914 00 10 3914 00 90	Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms. ---Of polymers of styrene ---Other	7 % 7 %	G/115/91/2 G/115/91/2			
3915 10 00 3915 20 00 3915 30 00 3915 90 10 3915 90 20 3915 90 30 3915 90 40 3915 90 50 3915 90 60 3915 90 71 3915 90 79 3915 90 80 3915 90 90	Waste, parings and scrap, of plastics ---Of polymers of ethylene ---Of polymers of styrene ---Of polymers of vinyl chloride ---Of other plastics ---Of polymers of propylene or of other olefins ---Of polymers of vinyl acetate or of other vinyl monomers ---Of acrylic polymers ---Of polyacetalis or other polyethers ---Of polycarbonates or other polyesters ---Of polyamides ---Of polyurethanes ---Of polyurethane in cellular form ---Of other polyurethanes ---Of cellulose or its chemical derivatives ---Other	Free 10 % 10 % 10 % 8 % 8 % 8 % 8 % 10 % 8 % 13 % 8 % 7 % 8 %	G/115/91/2 G/115/91/2 G/115/91/2 G/115/91/2 G/115/91/2 G/115/91/2 G/115/91/2 G/115/91/2 G/115/91/2 G/115/91/2 G/115/91/2 G/115/91/2 G/115/91/2 G/115/91/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3916 10 00 3916 20 00	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. --Of polymers of ethylene --Of polymers of vinyl chloride --Of other plastics --Of cellulose or its chemical derivatives: ----Of vulcanized fibre ----Other ----Other	17 6% 13 5%	G/HS/R/1/2 G/HS/R/1/2			
3916 90 11 3916 90 19 1916 90 90	---Not tied or otherwise closed at one end: ----Of hardened protein ----Of cellulosic materials ----Other --Tubes, pipes and hoses, rigid: --Of polymers of ethylene --Of polymers of propylene --Of polymers of vinyl chloride --Of other plastics --Other tubes, pipes and hoses: --Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa --Other, not reinforced or otherwise combined with other materials, without fittings --Other, not reinforced or otherwise combined with other materials, with fittings --Other --Fittings	9 2% 12 5% 13 5%	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
3917 10 11 3917 10 12 3917 10 90	---Not tied or otherwise closed at one end: ----Of hardened protein ----Of cellulosic materials ----Other	8 5% 12 5% 13 6%	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
3917 21 00 3917 22 00 3917 23 00 3917 29 00	--Tubes, pipes and hoses, rigid: --Of polymers of ethylene --Of polymers of propylene --Of other plastics	13 6% 11 6% 13 6% 17 6%	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
3917 31 00	--Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	17 6%	G/HS/R/1/2			
3917 32 00	--Other, not reinforced or otherwise combined with other materials, without fittings	17 6%	G/HS/R/1/2			
3917 33 00	--Other, not reinforced or otherwise combined with other materials, with fittings	17 6%	G/HS/R/1/2			
3917 39 00 3917 40 00	--Other --Fittings	11 6% 11 6%	G/HS/R/1/2 G/HS/R/1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3916.10.11 3916.10.19 3916.10.90	<p>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.</p> <p>---Of polymers of vinyl chloride ---Of other plastics ---Of other plastics or felts ---Of other plastics or felts ---Containing man-made or glass fibres ---Containing other textile material ---Other ---Of other plastics ---Combined with knitted or woven fabrics, nonwovens or felts ---Containing man-made or glass fibres ---Containing other textile material ---Other ---Of polymers of ethylene ---Other</p>	2½% 22 ½% 11 ½%	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
3918.90.11 3918.90.19 3918.90.91 3918.90.99	<p>Self-adhesive plates, sheets, film (roll type), strip and other flat shapes, of plastics, whether or not in rolls or in sheets, a width not exceeding 20 cm</p> <p>---Combined with knitted or woven fabrics, nonwovens or felts ---Combined with knitted or woven fabrics, nonwovens or felts, with fraying, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° and 30° C. ---Containing man-made or glass fibres ---Of polymers of methyl methacrylate or of chemical derivatives of cellulose ---Of regenerated cellulose ---Other ---Of polymers of ethylene ---Other ---Other ---Combined with knitted or woven fabrics, nonwovens or felts, such combinations which can, without fraying, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° and 30° C. ---Containing man-made or glass fibres</p>	2½% 22 ½% 11 ½% 11 ½%	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
3919.10.11 3919.10.19 3919.10.20 3919.10.30 3919.10.91 3919.10.99	<p>Self-adhesive plates, sheets, film (roll type), strip and other flat shapes, of plastics, whether or not in rolls or in sheets, a width not exceeding 20 cm</p> <p>---Combined with knitted or woven fabrics, nonwovens or felts ---Combined with knitted or woven fabrics, nonwovens or felts, with fraying, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° and 30° C. ---Containing man-made or glass fibres ---Of polymers of methyl methacrylate or of chemical derivatives of cellulose ---Of regenerated cellulose ---Other ---Of polymers of ethylene ---Other ---Other ---Combined with knitted or woven fabrics, nonwovens or felts, such combinations which can, without fraying, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° and 30° C. ---Containing man-made or glass fibres</p>	2½% 22 ½% 11 ½% 11 ½% 11 ½% 11 ½%	G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2 G/HS/R/1/2			
7010.90.11	<p>---Containing man-made or glass fibres</p>	2½%	G/HS/R/1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3919 90 19	----Containing other textile material	22 5%	G/HS/RT/2			
3919 90 91	----Other	11 9%	G/HS/RT/2			
3919 90 99	----Of polymers of ethylene	13 5%	G/HS/RT/2			
	----Other					
3920 10 00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	13 5%	G/HS/RT/2			
3920 20 00	--Of polymers of ethylene	13 5%	G/HS/RT/2			
3920 30 00	--Of polymers of propylene	13 5%	G/HS/RT/2			
3920 41 00	--Of polymers of styrene	13 5%	G/HS/RT/2			
3920 42 00	--Of polymers of vinyl chloride	13 5%	G/HS/RT/2			
3920 44 00	--Rigid	13 5%	G/HS/RT/2			
3920 45 00	--Flexible	13 5%	G/HS/RT/2			
3920 51 00	--Of acrylic polymers:	13 5%	G/HS/RT/2			
3920 52 00	--Of polymethyl methacrylate	13 5%	G/HS/RT/2			
3920 59 00	--Other	13 5%	G/HS/RT/2			
3920 61 00	--Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	13 5%	G/HS/RT/2			
3920 62 00	--Of polycarbonates	13 5%	G/HS/RT/2			
3920 63 00	--Of polyethylene terephthalate	13 5%	G/HS/RT/2			
3920 69 00	--Of unsaturated polyesters	13 5%	G/HS/RT/2			
	--Of other polyesters	13 5%	G/HS/RT/2			
	--Of cellulose or its chemical derivatives:					
3920 71 00	--Of regenerated cellulose	12 5%	G/HS/RT/2			
3920 72 00	--Of vulcanized fibre	11 2%	G/HS/RT/2			
3920 73 00	--Of cellulose acetate	12 5%	G/HS/RT/2			
3920 79 00	--Of other cellulose derivatives	12 5%	G/HS/RT/2			
	--Of other plastics:					
3920 91 00	--Of polyvinyl butyral	13 5%	G/HS/RT/2			
3920 92 00	--Of polyamides	13 5%	G/HS/RT/2			
3920 93 00	--Of amino-resins	13 5%	G/HS/RT/2			
3920 94 00	--Of phenolic resins	13 5%	G/HS/RT/2			
3920 99 00	--Of other plastics	11 5%	G/HS/RT/2			
	Other plates, sheets, film, foil and strip, of plastics:					
3921 11 00	--Cellular	11 5%	G/HS/RT/2			
3921 12 00	--Of polymers of styrene	11 5%	G/HS/RT/2			
3921 13 00	--Of polymers of vinyl chloride	11 5%	G/HS/RT/2			
3921 14 00	--Of polyurethanes	11 5%	G/HS/RT/2			
	--Of regenerated cellulose	11 5%	G/HS/RT/2			
	--Of other plastics					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3921 09 10 3921 09 90	---Of polymers of ethylene ---Other ---Combined with knitted or woven fabrics, nonwovens or felts, such combinations which can, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° and 30°C ---Containing man-made or glass fibres ---Containing other textile material ---Of polymers of methyl methacrylate or of chemical derivatives of cellulose ---Other	11 9Z 11 5Z	G/HS/RT/2 G/HS/RT/2			
3921 90 11 3921 90 09 3921 90 20 3921 90 90	---Containing man-made or glass fibres ---Containing other textile material ---Of polymers of methyl methacrylate or of chemical derivatives of cellulose ---Other	7 5Z 22 5Z 13 5Z 13 5Z	G/HS/RT/2 G/HS/RT/2 G/HS/RT/2 G/HS/RT/2			
3922 10 00 3922 20 00	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. -Baths, shower-baths and wash-basins -Lavatory seats and covers	11 4Z 11 4Z	G/HS/RT/2 G/HS/RT/2			
3922 90 10	---Lavatory pans (toilet bowls), flushing cisterns (toilet tanks) and urinals ---Other	11 4Z	G/HS/RT/2			
3922 90 90	---Other	13 5Z	G/HS/RT/2			
3923 10 00	Articles for the conveyance or packing of goods, of plastics: stoppers, lids, caps and other closures, of plastics. -Boxes, cases, crates and similar articles -Sacks and bags (including cones): ---Of polymers of ethylene ---Of other plastics	13 6Z	G/HS/RT/2			
3923 21 00 3923 29 00	-Carboys, bottles, flasks and similar articles ---Other	13 6Z 13 6Z	G/HS/RT/2 G/HS/RT/2			
3923 30 10 3923 30 90 3923 40 00	-Spoon, caps, bobbins and similar supports ---Of other plastics ---Other	17 7Z 11 6Z 11 6Z	G/HS/RT/2 G/HS/RT/2 G/HS/RT/2			
3923 50 10 3923 50 90 3923 60 00	-Stoppers, lids, caps and other closures ---Of other plastics ---Other	11 9Z 11 6Z 11 6Z	G/HS/RT/2 G/HS/RT/2 G/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
3924.10.10	<p>Tableware, kitchenware, other household articles and toilet articles, of plastics.</p> <p>-Tableware and kitchenware</p> <p>---Tableware not including tumblers or disposable goods</p> <p>--Other</p> <p>-Other</p> <p>---Antirresses</p> <p>---Other</p>	14.7%	G/HS/R1/2			
3924.10.90		13.6%	G/HS/R1/2			
3924.80.10		15%	G/HS/R1/2			
3924.80.90		13.6%	G/HS/R1/2			
3925.10.00	<p>Builders' ware of plastics, not elsewhere specified or included</p> <p>-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres</p> <p>-Doors, windows and their frames and thresholds for doors</p> <p>-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof</p> <p>-Other</p>	13.6%	G/HS/R1/2			
3925.20.00		13.6%	G/HS/R1/2			
3925.30.00		11.6%	G/HS/R1/2			
1925.90.00		13.6%	G/HS/R1/2			
3926.10.00	<p>Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14.</p> <p>-Office or school supplies</p> <p>-Articles of apparel and clothing accessories (including gloves)</p> <p>---Mittens and gloves</p> <p>---Disposable gloves</p> <p>---Other</p> <p>---Belts</p> <p>---Other articles of apparel and clothing accessories, of plastics combined with knitted or woven fabrics, bolsters, nonwovens, or felts</p> <p>----Containing woven fabrics of vegetable fibres and not more than 50% by weight of silk or less than 50% by weight of man-made fibres, or glass fibres</p> <p>---Containing woven fabrics of more than 50% by weight of silk</p> <p>  - Other</p>	13.6%	G/HS/R1/2			
3926.20.11	<p>---Other articles of apparel and clothing accessories, of plastics combined with knitted or woven fabrics, bolsters, nonwovens, or felts</p> <p>----Containing woven fabrics of vegetable fibres and not more than 50% by weight of silk or less than 50% by weight of man-made fibres, or glass fibres</p> <p>---Containing woven fabrics of more than 50% by weight of silk</p> <p>  - Other</p>	25.5%	G/HS/R1/2			
3926.20.19		25%	G/HS/R1/2			
3926.20.20		15%	G/HS/R1/2			
3926.20.81		22.5%	G/HS/R1/2			
3926.20.82		20%	G/HS/R1/2			
1926.20.89		25%	G/HS/R1/2			



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3926 20 90 3926 30 00	--Other fittings for furniture, coachwork or the like	17 6% 11 6%	G/11c/RT/7 G/11c/RT/7			
3926 40 10 3926 40 90	-Statuettes and other ornamental articles	10 7% 11 6%	G/11c/RT/7 G/11c/RT/7			
3926 90 10 3926 90 20	--Other mats or sheets of plastics for safety goggles or safety spectacles designed for use by workers employed in hazardous work; safety face shields designed for use by workers employed in hazardous work and parts thereof; shield adapters for safety helmets	17 6% 17 6%	G/11c/RT/7 G/11c/RT/7			
3926 90 30	---Mattresses, excluding household mattresses of tariff item No. 3924 90 10	15%	G/11c/RT/7			
3926 90 40 3926 90 90	---Signs, letters and numerals	11 7% 17 6%	G/11c/RT/7 G/11c/RT/7			
	--Other					

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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 vulcanized or hard natural rubber, balata, gutta-percha, guayule, chicla and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
  - (a) Goods of Section XI (textiles and textile articles);
  - (b) Footwear or parts thereof of Chapter 64;
  - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
  - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) Articles of Chapter 90, 92, 94, or 96; or
  - (f) Articles of Chapter 95 (other than sports gloves and articles of heading Nos. 40.11 to 40.13).
3. In heading 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-vulcanized, and other dispersions and solutions);
  - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading No. 40.02, the expression "synthetic rubber" applies to:
  - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanization with sulphur into non-thermoplastic substances which, at a temperature between 18° and 29°, 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 purpose of this test, substances necessary for the cross-linking, such as vulcanizing activators or accelerators, may be added, the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticizers and fillers, is not permitted;
  - (b) Thioplasts (TM); and
  - (c) Natural rubber modified by grafting or mixing with plastics, depolymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery in (a) above.

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5. (a) Heading 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) Vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanized rubber latex);
  - (ii) Pigments or other colouring matter, other than those added solely for the purpose of identification;
  - (iii) Plasticizers 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, peptizers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.
6. For the purpose 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 vulcanized 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 heading 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.

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4001.10.00	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	Free	G/HS/R/72			
4001.21.00	-Natural rubber latex, whether or not pre-vulcanized	Free	G/HS/R/72			
4001.22.00	-Natural rubber in other forms: --Smoked sheets --Technically specified natural rubber (TSNR) --Other	Free	G/HS/R/72			
4001.29.11	---Sheets and strip: ---Crepes rubber sheets for use in the manufacture of heels and soles for footwear	Free	G/HS/R/72			
4001.29.19	---Other	10.3%	G/HS/R/72			
4001.29.90	---Other	Free	G/HS/R/72			
4001.30.00	-Balata, gutta-percha, guayule, chicle and similar natural gums	Free	G/HS/R/72			
4002.11.00	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of this heading, in primary forms or in plates, sheets or strip	Free				
4002.19.00	-Styrene-butadiene rubber (SBR): (XSBR): --Latex	Free	G/HS/R/72			
4002.20.00	--Other	Free	G/HS/R/72			
4002.31.00	-Butadiene rubber (BR) -Isobutene-isoprene (butyl) rubber (CIIR, polyisobutene-isoprene rubber (PIB, or BIIR): --Isobutene-isoprene (butyl) rubber (IIR)	Free	G/HS/R/72			
4002.39.00	--Other -Chloroprene (chlorobutadiene) rubber (CR)	Free	G/HS/R/72			
4002.41.00	--Latex	Free	G/HS/R/72			
4002.49.00	--Other	Free	G/HS/R/72			
4002.51.00	-Acrylonitrile-butadiene rubber (NBR): --Latex	Free	G/HS/R/72			
4002.59.00	--Other	Free	G/HS/R/72			
4002.60.00	-Isoprene rubber (IR)	Free	G/HS/R/72			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4002 70 00	-Ethylene-propylene-non-conjugated diene rubber (EPDM) -Mixtures of any product of heading No. 40.01 with any product of this heading --Other: --Latex --Other	free	C/115/01/12			
4002 80 00		free	C/115/01/12			
4002 91 00		free	C/115/01/12			
4002 99 00		free	C/115/01/12			
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip	free	C/115/01/12			
4004 00 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	free	C/115/01/12			
4005 10 00	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip. --Compounded with carbon black or silica --Solutions; dispersions other than those of subheading No. 4005.10 --Other: --Plates, sheets and strip --Other	10 3%	C/115/01/12			
4005 20 00		10 3%	C/115/01/12			
4005 91 00	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber. --"Camel-back" strips for retreading rubber tires --Other	10 3%	C/115/01/12			
4005 99 00		10 3%	C/115/01/12			
4006 10 00	Vulcanized rubber thread and cord --Not covered --Other	10 3%	C/115/01/12			
4006 90 00		10 3%	C/115/01/12			
4007 00 10		6 15%	C/115/01/12			
4007 00 90		10 3%	C/115/01/12			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4008 11 00 4008 19 00	Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber. --Of cellular rubber: --Plates, sheets and strip --Other --Of non-cellular rubber: --Plates, sheets and strip	10 % 10 % Free	G/HS/R/72 G/HS/R/72 G/HS/R/72			
4008 21 10	---Sheets of vulcanized natural rubber, containing not less than 90% natural rubber hydrocarbon, with a residual permanent set after 50% elongation of not more than 10%, with an elongation at break of not less than 700%, such properties being attained without the aid of oil extensior, whether or not with surface layer or layers of crepe rubber, for use as an abrasion resistant lining in Canadian manufactures ---Other	10 % 10 %	G/HS/R/72 G/HS/R/72			
4009 10 00 4009 20 00 4009 30 00	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). -Not reinforced or otherwise combined with other materials, without fittings -Reinforced or otherwise combined only with metal, without fittings -Reinforced or otherwise combined only with textile materials, without fittings	11 % 11 % 11 %	G/HS/R/72 G/HS/R/72 G/HS/R/72			
4009 40 00 4009 50 00	-Reinforced or otherwise combined with other materials, without fittings -With fittings	11 % 11 %	G/HS/R/72 G/HS/R/72			
4010 10 00	Conveyor or transmission belts or belting, of vulcanized rubber Of trapezoidal cross-section (V-belts and V-beltting)	11 %	G/HS/R/72			
4010 91 00 4010 99 00	-Other --Of a width exceeding 20 cm -Other	11 % 11 %	G/HS/R/72 G/HS/R/72			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions	
4011 10 00	New pneumatic tires, of rubber, of a kind used on motor cars, (including station wagons and racing cars), of a kind used on buses or lorries, of a kind used on aircraft, of a kind used on motorcycles, of a kind used on bicycles ---Other: ---Having a "herring-bone" or similar tread ---Having a size of 3600 x 51 or 4000 x 57 ---Other: ---Having a width of 40.64 cm or more and a diameter of 60.96 cm or more ---Other ---Off-highway tires: ---Having a size of 3600 x 51 or 4000 x 57 ---Other, having a width of 40.64 cm or more and a diameter of 60.96 cm or more ---Other ---Other	10 1%	G/HS/R/1/2				
4011 20 00		10 7%	G/HS/R/1/2				
4011 30 00		free	G/HS/R/1/2				
4011 40 00		10 1%	G/HS/R/1/2				
4011 50 00		10 1%	G/HS/R/1/2				
4011 91 10		free	G/HS/R/1/2				
4011 91 91		10 2%	G/HS/R/1/2				
4011 91 99		10 7%	G/HS/R/1/2				
4011 99 11		free	G/HS/R/1/2				
4011 99 18		10 2%	G/HS/R/1/2				
4011 99 19		10 7%	G/HS/R/1/2				
4011 99 90		11 7%	G/HS/R/1/2				
4012 10 10	Retreaded or used pneumatic tires of rubber; solid or cushion tires, interchangeable tire treads and tire flaps of rubber. ---Retreaded tires ---Of a kind used on aircraft ---Other ---Used pneumatic tires ---Off-highway tires having a size of 3600 x 51 or 4000 x 57 ---Other ---Solid press-on industrial tires ---New ---Other ---Other solid or cushion industrial tires ---New ---Other ---Other	free	G/HS/R/1/2				
4012 10 90		10 2%	G/HS/R/1/2				
4012 20 10		free	G/HS/R/1/2				
4012 20 90		10 2%	G/HS/R/1/2				
4012 90 11		11 2%	G/HS/R/1/2				
4012 90 19		10 2%	G/HS/R/1/2				
4012 90 81		11 2%	G/HS/R/1/2				
4012 90 89		10 2%	G/HS/R/1/2				
4012 90 90		10 1%	G/HS/R/1/2				

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4013.10.00	Inner tubes, of rubber.	10 %	G/HS/R1/2			
4013.20.00	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10 %	G/HS/R1/2			
4013.80.10	-Of a kind used on bicycles	Free	G/HS/R1/2			
4013.90.90	-Other	10 %	G/HS/R1/2			
	---Other					
4014.10.00	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.	10 %	G/HS/R1/2			
4014.90.00	-Sheath contraceptives	10 %	G/HS/R1/2			
	-Other					
4015.11.00	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanized rubber other than hard rubber.	2%	G/HS/R1/2			
4015.19.00	--Surgical	2%	G/HS/R1/2			
4015.90.00	--Other	22.5%	G/HS/R1/2			
	-Other					
4016.10.00	Other articles of vulcanized rubber other than hard rubber.	10 %	G/HS/R1/2			
	-Of cellular rubber					
	-Other:					
4016.91.00	--Floor coverings and mats	11 %	G/HS/R1/2			
4016.92.00	--Erasers	10 %	G/HS/R1/2			
4016.93.00	--Gaskets, washers and other seals	10 %	G/HS/R1/2			
4016.94.00	--Boat or dock fenders, whether or not inflatable	10 %	G/HS/R1/2			
	--Other inflatable articles					
4016.95.10	---Air mattresses	15%	G/HS/R1/2			
4016.95.90	---Other	10 %	G/HS/R1/2			
4016.99.00	--Other	10 %	G/HS/R1/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4017 00 10	<p>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</p> <p>---Waste and scrap; rods and tubes; sheets and strip, of a thickness not exceeding 1 mm</p> <p>---Other</p>	11.00	6/15/70/72			
4017 00 90		10	6/15/70/72			

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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)

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## 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.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4101.10.00	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. -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: --Whole --Butts and bends --Other hides and skins of bovine animals, otherwise preserved -Hides and skins of equine animals	Free	G/HS/87/2			
4101.21.00		Free	G/HS/87/2			
4101.22.00		Free	G/HS/87/2			
4101.29.00		Free	G/HS/87/2			
4101.30.00		Free	G/HS/87/2			
4101.40.00		Free	G/HS/87/2			
4102.10.00	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. -With wool on -Without wool on: --Pickled --Other	Free	G/HS/87/2			
4102.21.00		Free	G/HS/87/2			
4102.29.00		Free	G/HS/87/2			
4103.10.00	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. -Of goats or kids -Of reptiles -Other	Free	G/HS/87/2			
4103.20.00		Free	G/HS/87/2			
4103.90.00		Free	G/HS/87/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4104 10 10	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09	G. NZ	G/HS/R1/2			
4104 10 90	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.8 m <sup>2</sup> ) ---Fast India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear ---Other	10 7X	G/HS/R1/2			
4104 21 00	--Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split	RZ	G/HS/R1/2			
4104 22 00	--Bovine leather, vegetable pre-tanned	RZ	G/HS/R1/2			
4104 29 00	--Bovine leather, otherwise pre-tanned --Other	10 7X	G/HS/R1/2			
4104.31 00	--Other bovine leather and equine leather, parchment-dressed or prepared after tanning:	10 7X	G/HS/R1/2			
4104 39 00	--Full grains and grain splits --Other	10 7X	G/HS/R1/2			
4105 11 00	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.	RZ	G/HS/R1/2			
4105 12 00	--Tanned or retanned but not further prepared, whether or not split.	RZ	G/HS/R1/2			
4105 19 00	--Vegetable pre-tanned	10 7X	G/HS/R1/2			
4105 20 00	--Otherwise pre-tanned --Other --Parchment-dressed or prepared after tanning	10 7X	G/HS/R1/2			
4106 11 00	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.	10 7X	G/HS/R1/2			
4106 12 00	--Tanned or retanned but not further prepared, whether or not split.	RZ	G/HS/R1/2			
4106 19 00	--Vegetable pre-tanned	10 7X	G/HS/R1/2			
4106 20 00	--Otherwise pre-tanned --Other --Parchment-dressed or prepared after tanning	10 7X	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions	
4107.10.00	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09. -Of swine --Of reptiles: --Vegetable pre-tanned --Other -Of other animals ---Of kangaroo ---Other	10.2%	G/HS/R/1/2				
4107.21.00		Free	G/HS/R/1/2				
4107.29.00		Free	G/HS/R/1/2				
4107.90.10		UNBOUND					
4107.90.90		10.2%	G/HS/R/1/2				
4108.00.00	Chamois (including combination chamois) leather.	10.2%	G/HS/R/1/2				
4109.00.00	Patent leather and patent laminated leather; metallized leather.	6.8%	G/HS/R/1/2				
4110.00.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	Free	G/HS/R/1/2				
4111.00.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	11.3%	G/HS/R/1/2				

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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 sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);
  - (b) Articles of plating 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).

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3. For the purpose 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).



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4701 00 10 4201 00 90	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. ---English type saddles ---Other	7 % 11 %	C/HS/RT/? C/HS/RT/?			
4702 11 00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials.	17 %	C/HS/RT/?			
4702 12 00	-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers.	17 %	C/HS/RT/?			
4702 19 00	--With outer surface of leather, of composition leather or of patent leather	17 %	C/HS/RT/?			
4702 21 00	--With outer surface of plastics or of textile materials	17 %	C/HS/RT/?			
4702 22 00	--Handbags, whether or not with shoulder strap, including those without handle.	16 %	C/HS/RT/?			
4702 29 00	--With outer surface of leather, of composition leather or of patent leather	16 %	C/HS/RT/?			
4702 31 00	--With outer surface of sheeting of plastics or of textile materials	11 %	C/HS/RT/?			
4702 39 00	--Other	16 %	C/HS/RT/?			
4702 31 00	--Articles of a kind normally carried in the pocket or in the handbag	11 %	C/HS/RT/?			
4702 31 00	--With outer surface of leather, of composition leather or of patent leather	11 %	C/HS/RT/?			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4202.32.00	--With outer surface of sheeting of plastics or of textile materials	12.5%	G/HS/R/7/2			
4202.39.00	--Other	15%	G/HS/R/7/2			
4202.91.10	--With outer surface of leather, of composition leather or of patent leather, of	17.5%	G/HS/R/7/2			
4202.91.20	---Tool bags, golf bags, haversacks, knapsacks, pack-sacks and rucksacks	11.3%	G/HS/R/7/2			
4202.91.90	---Fitted cases for belts or tariff item No. 8306.10.10	11.3%	G/HS/R/7/2			
4202.92.10	--With outer surface of sheeting of plastics or of textile materials	17.5%	G/HS/R/7/2			
4202.92.20	---Tool bags, golf bags, haversacks, knapsacks, pack-sacks and rucksacks	11.3%	G/HS/R/7/2			
4202.92.90	---Fitted cases for belts or tariff item No. 8306.10.10	11.3%	G/HS/R/7/2			
4202.99.10	--Other	11.3%	G/HS/R/7/2			
4202.99.90	---Fitted cases for belts of tariff item No. 8306.10.10	11.3%	G/HS/R/7/2			
4203.10.00	Articles of apparel and clothing accessories, of leather or of composition leather.	27.5%	G/HS/R/7/2			
4203.21.10	-Articles of apparel	11.3%	G/HS/R/7/2			
4203.21.90	--Gloves, mittens and mitts: ---Specially designed for use in sports ---Gloves for cricket ---Other	27.5%	G/HS/R/7/2			
4203.29.10	---Gloves, of kid	11.3%	G/HS/R/7/2			
4203.29.90	---Other	25%	G/HS/R/7/2			
4203.30.00	-Belts and bandoliers	15%	G/HS/R/7/2			
4203.40.00	-Other clothing accessories	17.5%	G/HS/R/7/2			
4204.00.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	12.5%	G/HS/R/7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4205.00 00	Other articles of leather or of composition leather.	12 5%	G/HS/RT/2			
4206 10 00 4206.90 00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons. -Catgut -Other	Free in 2%	G/HS/RT/2 G/HS/RT/2			

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CANADA

## Chapter 43

## FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

## Notes.

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

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4301.10.00	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than rhinoceros and skins of heading No 43.01, 43.02 or 43.03. -Of mink, whole, with or without head, tail or paws -Of rabbit or hare, whole, with or without head, tail or paws -Of lamb, (the following: Astrakhan, Broadtail, Caracul, Persian and similar breeds), Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws -Of beaver, whole, with or without head, tail or paws -Of muskrat, whole, with or without head, tail or paws -Of fox, whole, with or without head, tail or paws -Of seal, whole, with or without head, tail or paws -Other furskins, whole, with or without head, tail or paws -Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	G/HS/R7/2			
4301.20.00		Free	G/HS/R7/2			
4301.30.00		Free	G/HS/R1/2			
4301.40.00		Free	G/HS/R7/2			
4301.50.00		Free	G/HS/R7/2			
4301.60.00		Free	G/HS/R1/2			
4301.70.00		Free	G/HS/R7/2			
4301.80.00		Free	G/HS/R7/2			
4301.90.00		Free	G/HS/R7/2			
4302.11.00	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: --Of mink --Of rabbit or hare --Of lamb, (the following: Astrakhan, Broadtail, Caracul, Persian and similar breeds), Indian, Chinese, Mongolian or Tibetan lamb --Other --Of China goat -- Of Siam: Lings - Other	7%	G/HS/R7/2			
4302.12.00		10%	G/HS/R1/2			
4302.13.00		7%	G/HS/R7/2			
4302.17.10		Free	G/HS/R7/2			
4302.17.20		5%	G/HS/R7/2			
4302.17.90		5%	G/HS/R7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4302 20 00	-Heads, tails, paws and other pieces or cuttings, not assembled	3%	G/HS/R1/2			
4302 30 10	-Whole skins and pieces or cuttings thereof, assembled	Free	G/HS/R1/2			
4302 30 90	---China goat nails or plates ---Other	12 1%	G/HS/R1/2			
4303 10 10	Articles of apparel, clothing accessories and other articles of fur skin	7 1/2%	G/HS/R1/2			
4303 10 20	-Articles of apparel and clothing accessories	22 1/2%	G/HS/R1/2			
4303 10 90	---Gloves, mittens and muffs	12 1%	G/HS/R1/2			
4303 90 00	---Leather garments lined with fur skin ---Other -Other	15 8%	G/HS/R1/2			
1304 00 00	Artificial fur and articles thereof.	7 1/2%	G/HS/R1/2			

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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

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



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2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Heading Nos. 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. For the purpose 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.

Supplementary Note.

1. For the purpose of the tariff items of subheading Nos. 4407.10, 4407.91, 4407.99 and 4409.10, the following terms have the meanings hereby assigned to them:
  - (a) "Rough"
 

Not further worked than sawn, chipped lengthwise, sliced or peeled (whether or not finger-jointed).
  - (b) "Dressed"
 

Further worked than sawn by planing or sanding (whether or not finger-jointed).
  - (c) "Untreated"
 

Not otherwise processed than with creosote or other wood preservatives.
  - (d) "Treated"
 

Otherwise processed, including dimensionally stabilized or processed with fire retardants, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	Free	G/HS/R/2			
4401.21.00	---Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	G/HS/R/2			
4401.22.00	---Wood in chips or particles	Free	G/HS/R/2			
4401.30.00	---Non-coniferous	Free	G/HS/R/2			
4402.00.10	---Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	Free	G/HS/R/2			
4402.00.90	Wood charcoal (including shell or nut charcoal), whether or not agglomerated. ---Wood charcoal (including shell or nut charcoal) containing 10% or less by weight of binder ---Other	Free 10 7%	G/HS/R/2 G/HS/R/2			
4402.10.00	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	Free	G/HS/R/2			
4402.20.00	---Treated with paint, stains, creosote or other preservatives	Free	G/HS/R/2			
4402.31.00	---Other, coniferous	Free	G/HS/R/2			
4402.32.00	---Of the following tropical woods: ---Bak, Red Meranti, Light Red Meranti and Meranti Bakau	Free	G/HS/R/2			
4402.33.00	---White Lauan, White Meranti, White Saraya, Yellow Meranti and Alan	Free	G/HS/R/2			
4402.34.00	---Keruing, Ramin, Kapur, teak, Jangkong, Merbau, Jelutong and Kempas	Free	G/HS/R/2			
4402.35.00	---Goume, Ubeche, Sapelli, Sipo, Acajou d'Afrique, Makoré and Iroko	Free	G/HS/R/2			
4402.39.00	---Tiana, Ransonia, Itoomba, Dibétou, Lima and Azobé	Free	G/HS/R/2			
4402.41.00	---Other:	Free	G/HS/R/2			
4402.42.00	---Of oak	Free	G/HS/R/2			
4402.43.00	---Of beech	Free	G/HS/R/2			
4402.49.00	---Other	Free	G/HS/R/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4404 10 00 4404 20 00	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. -Coniferous -Non-coniferous	Free Free	G/HS/R1/2 G/HS/R1/2			
4405 00 00	Wood wool; wood flour	9 2%	G/HS/R1/2			
4406 10 00 4406 90 00	Railway or tramway sleepers (cross-ties) of wood -Not impregnated -Other	Free Free	G/HS/R1/2 G/HS/R1/2			
4407 10 10 4407 10 20 4407 10 30 4407 21 00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 8 mm. -Coniferous ---Rough, untreated ---Dressed, untreated ---Rough or dressed, treated -Of the following tropical woods: --Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruling, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas --Dkouné, Dbeche, Sapelli, Sipo, Acajou d'Afrique, Makoré, Iroko, Tiama, Manonla, Ilomba, Dibétou, Limba and Azobé --Baboen, Mahogany (Swietenia spp.), Imbula and Balsa -Other: ---Of oak ---Untreated ---Treated --Of beech --Other	Free Free 5 8% Free	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
4407 22 00		Free	G/HS/R1/2			
4407 23 00		Free	G/HS/R1/2			
4407 91 10 4407 91 20 4407 92 00		Free 5 8% Free	G/HS/R1/2 G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
4407.99.10 4407.99.20	---Untreated ---Treated  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. -Coniferous -Of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obecie, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Brésil and Bois de Rosé femelle -Other	Free 6 %	G/HS/R1/2 G/HS/R1/2			
4408.10.00 4408.20.00	---Untreated ---Treated  Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (longed, 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. -Coniferous ---Untreated ---Treated -Non-coniferous ---Flooring ---Of oak ---Other ---Other	Free Free	G/HS/R7/2 G/HS/R1/2			
4409.10.10 4409.10.20	---Untreated ---Treated  Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. -Of wood ---Waterboard ---Other ---Whether or not painted, edge in face worked, but not otherwise worked or surface covered	Free 6 %	G/HS/R1/2 G/HS/R1/2			
4409.20.11 4409.20.19 4409.20.90	---Untreated ---Treated  Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. -Of wood ---Waterboard ---Other ---Whether or not painted, edge in face worked, but not otherwise worked or surface covered	5 % Free Free	G/HS/R7/2 G/HS/R1/2 G/HS/R1/2			
1410.10.10 1410.10.91	---Untreated ---Treated  Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. -Of wood ---Waterboard ---Other ---Whether or not painted, edge in face worked, but not otherwise worked or surface covered	4 % 4 %	G/HS/R1/2 G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4410.10.99	---Other, including surface covered with plastics, metal or other materials	9 %	C/HS/R1/2			
4410.90.10	--Of other ligneous materials	4 %	C/HS/R1/2			
4410.90.90	---Whether or not painted, sanded or face-worked, but not otherwise worked or surface covered ---Other	8 %	C/HS/R1/2			
4411.11.00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	6 %	C/HS/R1/2			
4411.19.00	-Fibreboard of a density exceeding 0.8 g/cm <sup>3</sup> ; --Not mechanically worked or surface covered	9 %	C/HS/R1/2			
4411.21.00	--Other	6 %	C/HS/R1/2			
4411.29.00	-Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> ; --Not mechanically worked or surface covered	6 %	C/HS/R1/2			
4411.31.00	--Other	6 %	C/HS/R1/2			
4411.39.00	-Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup> ; --Not mechanically worked or surface covered	6 %	C/HS/R1/2			
4411.91.00	--Other	6 %	C/HS/R1/2			
4411.99.00	---Not mechanically worked or surface covered ---Other	6 %	C/HS/R1/2			
	Plywood, veneered panels and similar laminated wood. -Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness; --With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Muebe, Acajou d'Afrique, Sapelli, Banneh, Anagyany (varieties - pp 1), Palissandre du Brésil or Bois de Rose framille					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4412 11 10	---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	8%	G/HS/R7/2			
4412 11 90	---Other	9 2%	G/HS/R7/2			
4412 12 10	--Other, with at least one outer ply of non-coniferous wood	8%	G/HS/R7/2			
4412 12 90	---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	9 2%	G/HS/R7/2			
4412 19 10	---Other	9 2%	G/HS/R7/2			
4412 19 90	---With metal on one or both faces	15%	G/HS/R7/2			
4412 21 10	--Other, with at least one outer ply of non-coniferous wood: --Containing at least one layer of particle board	8%	G/HS/R1/2			
4412 21 90	---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	9 2%	G/HS/R1/2			
4412 29 10	---Other	8%	G/HS/R7/2			
4412 29 90	---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	9 2%	G/HS/R1/2			
4412 91 10	--Other: --Containing at least one layer of particle board	8%	G/HS/R7/2			
4412 91 90	---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	9 2%	G/HS/R1/2			
4412 99 10	---Other	8%	G/HS/R7/2			
4412 99 90	---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	9 2%	G/HS/R1/2			
4413 00 00	Densified wood, in blocks, plates, strips or profile shapes	11 2%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects	9 %	G/HS/RT/2			
4415.10.10	Packing cases, boxes, crates, drums and similar packings, of wood; cabin-drums of wood; pallets, box pallets and other load boards, of wood.	15%	G/HS/RT/2			
4415.10.90	-Cases, boxes, crates, drums and similar packings; cable-drums	9 %	G/HS/RT/2			
4415.20.00	---Other -Pallets, box pallets and other load boards	9 %	G/HS/RT/2			
4416.00.10	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	Free	G/HS/RT/2			
4416.00.90	---Staves, hoops and heads, for barrels or kegs ---Other	9 %	G/HS/RT/2			
4417.00.11	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	Free	G/HS/RT/2			
4417.00.19	---Handles for axes, spears, hand tools, hand files, hand planes and hand forks, not further manufactured than turned; handles for scythes (shovels)	15%	G/HS/RT/2			
4417.00.20	---Other	11.3%	G/HS/RT/2			
4417.00.90	---Pallets and mats ---Other	9 %	G/HS/RT/2			
4418.10.10	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	9 %	G/HS/RT/2			
4418.10.90	-Windows, French-windows and their frames	12 %	G/HS/RT/2			
4418.20.00	---Other -Doors and their frames and thresholds	11 %	G/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4418.30.00	-Parquet panels	5.5%	G/HS/R/1/2			
4418.40.00	-Shuttering for concrete constructional work	9.2%	G/HS/R/1/2			
4418.50.00	-Shingles and shakes	Free	G/HS/R/1/2			
4418.90.10	--Other	4%	G/HS/R/1/2			
4418.90.90	---Cellular wood panels	9.2%	G/HS/R/1/2			
	---Other					
4419.00.00	Tableware and kitchenware, of wood.	9.2%	G/HS/R/1/2			
4420.10.00	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.	9.2%	G/HS/R/1/2			
4420.90.00	-Statuettes and other ornaments, of wood	11.2%	G/HS/R/1/2			
4421.10.00	Other articles of wood.	9.2%	G/HS/R/1/2			
4421.90.10	-Clothes hangers	Free	G/HS/R/1/2			
	---Other					
	---Frettilises and fencing panels, sandle trees and stirrups; felines of hickory or oak; spokes and lost hicks not further manufactured than turned; hay stack forms					
4421.90.20	---Cross arms, drilled	6%	G/HS/R/1/2			
4421.90.30	---Clothes pegs	12%	G/HS/R/1/2			
4421.90.40	---Signs, letters and numerals; window shade or blind rollers, blinds, labels	11.2%	G/HS/R/1/2			
4421.90.50	---Coffins and caskets; joiners' benches and treatises	15%	G/HS/R/1/2			
4421.90.60	---Lavatory (toilet) seats and covers	11.4%	G/HS/R/1/2			
4421.90.90	--Other	9.2%	G/HS/R/1/2			



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CANADA

## 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).

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CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4501 10 00 4501 90 00	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. -Natural cork, raw or simply prepared -Other	Free Free	G/HS/RT/2 G/HS/RT/2			
4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip. (Including sharp-edged blanks for corks or stoppers).	Free	G/HS/RT/2			
4503 10 00 4503 90 00	Articles of natural cork. -Corks and stoppers -Other	Free Free	G/HS/RT/2 G/HS/RT/2			
4504 10 00 4504 90 00	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork. -Blocks, plates, sheets and strip; tiles of any shape; solid cylinders. Including discs -Other	Free Free	G/HS/RT/2 G/HS/RT/2			

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CANADA

## Chapter 46

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

## Notes.

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interfacing 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 purpose 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.

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CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4601.10.00	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).	13 6%	G/HS/R1/2			
4601.20.10	-Plaits and similar products of plaiting materials, whether or not assembled into strips	Free	G/HS/R7/2			
4601.20.90	-Mats and matting of sisal, palm or cane straw	11%	G/HS/R1/2			
4601.91.00	---Other:	10 2%	G/HS/R1/2			
4601.99.00	--Of vegetable materials	13 6%	G/HS/R1/2			
4602.10.10	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.	17 5%	G/HS/R1/2			
4602.10.91	---Of vegetable materials					
4602.10.92	---Trunks, travelling-bags and cases, shopping-bags and hatboxes, handbags other than of sisal, palm straw or cane straw	8%	G/HS/R7/2			
4602.10.99	---Other:	10 2%	G/HS/R7/2			
4602.90.10	---Handbags of sisal, palm straw or cane straw	11 3%	G/HS/R1/2			
4602.90.90	---Baskets of bamboo or of interwoven vegetable fibres	17 5%	G/HS/R7/2			
	---Other	13 5%	G/HS/R7/2			

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CANADA

Section X

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

SCHEDULE V  
CANADA

## Chapter 47

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

## Note.

1. For the purpose 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°, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

SCHEDULE V  
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4701.00 00	Mechanical wood pulp.	Free	G/115/R7/2			
4702 00 00	Chemical wood pulp, dissolving grades.	Free	G/115/R7/2			
4703.11 00	Chemical wood pulp, soda or sulphate, other than dissolving grades.					
4703 19 00	--Unbleached	Free	G/115/R7/2			
4703 21 00	--Coniferous	Free	G/115/R7/2			
4703 29 00	--Non-coniferous	Free	G/115/R7/2			
4704 11 00	Chemical wood pulp, sulphite, other than dissolving grades.					
4704 19 00	--Unbleached	Free	G/115/R7/2			
4704 21 00	--Coniferous	Free	G/115/R7/2			
4704 29 00	--Non-coniferous	Free	G/115/R7/2			
4705.00 00	Semi-chemical wood pulp.	Free	G/115/R7/2			
4706 10.00	Pulps of other fibrous cellulosic material					
4706 91 00	--Cotton linters pulp	Free	G/115/R7/2			
4706 92 00	--Other:	Free	G/115/R7/2			
4706 93 00	--Mechanical	Free	G/115/R7/2			
	--Chemical	Free	G/115/R7/2			
	--Semi-Chemical	Free	G/115/R7/2			
4707 10 00	Waste and scrap of paper or paperboard	Free	G/115/R7/2			
4707 20 00	--Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	Free	G/115/R7/2			
	--Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	G/115/R7/2			

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4707 30 00	-Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) -Other, including unsorted waste and scrap	Free	G/115/R1/2			
4707 90 00		Free	G/115/R1/2			



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Chapter 48

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

Notes.

1. This Chapter does not cover:
  - (a) Articles of Chapter 30;
  - (b) Stamping foils of heading No. 32.12;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
  - (e) Sensitized paper or paperboard of heading Nos. 37.01 to 37.04;
  - (f) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39);
  - (g) Articles of heading No. 42.02 (for example, travel goods);
  - (h) Articles of Chapter 46 (manufactures of plaiting material);
  - (i) Paper yarn or textile articles of paper yarn (Section XI);
  - (j) Articles of Chapter 64 or Chapter 65;
  - (k) 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);
  - (l) Metal foil backed with paper or paperboard (Section XV);
  - (m) Articles of heading No. 92.09; or
  - (n) Articles of Chapter 95 (for example, toys, games, sports requisites) to Chapter 96 (for example, buttons).
2. Subject to the provisions of Note 6, heading Nos 48.01 to 48.05 include paper and paperboard which have been subjected to calendaring, super-calendering, glazing or similar finishing, false water marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 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.

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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, un sized 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/m<sup>2</sup>:
- (a) Containing 10% or more of fibres obtained by a mechanical process; and
    - (1) Weighing not more than 80 g/m<sup>2</sup>; or
    - (2) Coloured throughout the mass; or
  - (b) Containing more than 8% ash; and
    - (1) Weighing not more than 80 g/m<sup>2</sup>; or
    - (2) Coloured throughout the mass; or
  - (c) Containing more than 3% ash and having a brightness of 60% or more (\*); 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/g/m<sup>2</sup>; 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/g/m<sup>2</sup>.
- For paper or paperboard weighing more than 150 g/m<sup>2</sup>:
- (a) Coloured throughout the mass; or
  - (b) Having a brightness of 60% or more (\*); 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.
- (\*) Brightness is to be measured by the Ekepho. GE, or any equivalent internationally recognized brightness testing method.

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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 heading 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. Heading Nos. 48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
- (a) In strips or rolls of a width exceeding 15 cm; or
- (b) In rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.
8. For the purpose of heading No. 48.14, the express "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 plastics 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 face.
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.

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Subheading Notes.

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

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

2. For the purpose of subheading 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 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications.

- (a) Having a Mullen burst index of not less than 38 and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction;
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight.

Weight g/m <sup>2</sup>	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

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3. For the purpose 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 CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 20 kgf at 50% relative humidity, at 23°.
4. For the purpose 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 purpose of subheading No. 4810.21, "light weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content of wood fibres obtained by a mechanical process.

Supplementary Note.

1. For the purpose of this Chapter the expression "not converted" means:
  - (a) In the case of rolls of paper or paperboard, rolls which are the direct output of a paper-making machine and which have not been punched, perforated, scored, ruled, printed, folded, embossed, decorated or otherwise processed (excluding creped or crinkled);
  - (b) In the case of sheets of paper or paperboard, rectangular (including square) sheets with one side exceeding 43 cm and the other side exceeding 56 cm in the unfolded state and which have not been slit, punched, perforated, scored, ruled, printed, folded, embossed, decorated or otherwise processed.

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4801.00.00	Newsprint, in rolls or sheets.	Free	G/HS/R/72			
4802.10.00 4802.20.00	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.	5.7% 6.5%	G/HS/R/72 G/HS/R/72			
4802.30.00 4802.40.00	--Hand-made paper and paperboard --Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard --Carbonizing base paper --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: --Weighting less than 40 g/m <sup>2</sup> ---Not converted: ----Tissue paper, for use in the manufacture of duplicating machine stencils ----Other ---Other	6.5% Free	G/HS/R/72 G/HS/R/72			
4802.51.11	---Tissue paper, for use in the manufacture of duplicating machine stencils	1%	G/HS/R/72			
4802.51.19 4802.51.90	---Other	6.5% RZ	G/HS/R/72 G/HS/R/72			
4802.52.10 4802.52.90	--Weighting 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> ---Not converted ---Other	6.5% RZ	G/HS/R/72 G/HS/R/72			
4802.53.10 4802.53.90	--Weighting more than 150 g/m <sup>2</sup> ---Not converted ---Other	6.5% RZ	G/HS/R/72 G/HS/R/72			
4802.60.11	--Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process ---Not converted --- Printing paper, of which 50% or more by weight of the total fibre content consists of fibres obtained by a mechanical process	Free	G/HS/R/72			
4802.60.19 4802.60.90	- Other	6.5% RZ	G/HS/R/72 G/HS/R/72			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4803 00 10	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. ---Homogeneous felt-like material, predominantly composed, by weight, of wood pulp, in sheets or rolls, whether or not with a net backing of plastics, for use as spring padding or insulating material in the manufacture of upholstered furniture, mattresses or box-springs ---Rolls, not embossed, perforated, surface-decorated or printed ---Other	Free	C/HS/RT/2			
4803 00 20		C 5%	C/HS/RT/2			
4803 00 90		0 2%	C/HS/RT/2			
4804 11 00	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.	C 5%	C/HS/RT/2			
4804 19 00	--Kraftliner: --Unbleached --Other	C 5%	C/HS/RT/2			
4804 21 10	--Sack kraft paper: --Unbleached	Free	C/HS/RT/2			
4804 21 90	--Rolls, not converted	0 2%	C/HS/RT/2			
4804 29 00	--Other	0 2%	C/HS/RT/2			
4804 31 10	--Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less. --Unbleached ---Electric cable insulating paper: Capacitor or condenser tissue paper ---Wrapping paper. ---In rolls, not converted ---Other. ---Not converted ---Other ---Other	2 5%	C/HS/RT/2			
4804 31 21		Free	C/HS/RT/2			
4804 31 29		0 2%	C/HS/RT/2			
4804 31 91		4%	C/HS/RT/2			
4804 31 99		0 2%	C/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4804.39.10	---Paper, other than wrapping, not converted	6.5%	G/HS/R1/2			
4804.39.90	---Other ---Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> ---Bleached ---Unbleached	9.2%	G/HS/R7/2			
4804.41.11	---In rolls, not converted	Free	G/HS/R7/2			
4804.41.19	---Other paper	9.2%	G/HS/R7/2			
4804.41.21	---Not converted	4%	G/HS/R1/2			
4804.41.29	---Other	9.2%	G/HS/R7/2			
4804.41.30	---Paperboard, in rolls, of a thickness of 0.2 mm or more, for use in wrapping rolls of paper	Free	G/HS/R1/2			
4804.41.90	---Other ---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 ---Not converted ---Solid bleached board ---Other, not including wrapping paper or other paperboard	9.2%	G/HS/R1/2			
4804.42.11	---Not converted	6.5%	G/HS/R1/2			
4804.42.19	---Solid bleached board ---Other, not including wrapping paper or other paperboard	6.5%	G/HS/R1/2			
4804.42.90	---Other	9.2%	G/HS/R1/2			
4804.49.10	---Not converted and not including wrapping paper or paperboard	6.5%	G/HS/R7/2			
4804.49.90	---Other	9.2%	G/HS/R7/2			
4804.51.10	---Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more; ---Bleached ---Unbleached	Free	G/HS/R1/2			
4804.51.90	---Other ---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 ---Other, not including board	9.2%	G/HS/R1/2			
4804.52.10	---Other	Free	G/HS/R7/2			
4804.52.90	---Other	9.2%	G/HS/R1/2			
4804.53.00	---Other	9.2%	G/HS/R1/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4R05 10 00	Other uncoated paper and paperboard, in rolls or sheets.	4%	G/HS/R1/2			
4R05 21 00	--Semi-chemical fluting paper (corrugating medium)	9 2%	G/HS/R1/2			
4R05 22 00	--Multily paper and paperboard	9 2%	G/HS/R1/2			
4R05 23 00	--Each layer bleached	9 2%	G/HS/R1/2			
	--With only one outer layer bleached					
	--Having three or more layers, of which only the two outer layers are bleached					
4R05 29 10	--Other	Free	G/HS/R7/2			
	--Paperboard, in rolls, of a thickness of 0.2 mm or more, for use in wrapping rolls of paper					
4R05 29 20	--Linerboard	5 5%	G/HS/R7/2			
4R05 29 90	--Other	9 2%	G/HS/R7/2			
4R05 30 10	--Sulphite wrapping paper	Free	G/HS/R1/2			
4R05 30 90	--Unbleached, in rolls, not converted	9 2%	G/HS/R7/2			
	--Other	9 2%	G/HS/R7/2			
4R05 40 10	--Filter paper and paperboard	2%	G/HS/R7/2			
	--Least suitable paper for use in the manufacture of tea bags					
4R05 40 20	--Other	5 5%	G/HS/R7/2			
4R05 40 90	--Other	9 2%	G/HS/R7/2			
4R05 50 10	--Felt paper and paperboard	Free	G/HS/R1/2			
	--Roofing felt, single ply, in rolls containing 45 m <sup>2</sup> or more, for use in the manufacture of asphalt roofing, shingles or siding					
4R05 50 90	--Other	9 2%	G/HS/R7/2			
4R05 60 10	--Other paper and paperboard, weighing 150 g/m <sup>2</sup> or less	2 5%	G/HS/R1/2			
	--Electric cable insulating paper; capacitor or condenser (issue paper)					
4R05 60 21	--Wrapping paper	Free	G/HS/R7/2			
4R05 60 29	--Unbleached, in rolls, not converted	9 2%	G/HS/R7/2			
4R05 60 30	--Fluting paper (corrugating medium)	4%	G/HS/R1/2			
	--Other					
4R05 60 91	--Not converted	5 5%	G/HS/R7/2			
4R05 60 99	--Other	9 2%	G/HS/R7/2			
4R05 70 10	--Other paper and paperboard, weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	Free	G/HS/R1/2			
4R05 70 20	--Glassboard	1%	G/HS/R1/2			
	--Electrical insulating paperboard, of a thickness of 1 mm or more					

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4805.70.30	---Paperboard, in rolls, of a thickness of 0.2 mm or more, for use in wrapping rolls of paper	Free	G/HS/RT/2			
4805.70.41	---Wrapping paper	Free	G/HS/RT/2			
4805.70.49	---Unbleached, in rolls, not converted	9.2%	G/HS/RT/2			
4805.70.50	---Other	6.5%	G/HS/RT/2			
4805.70.90	---Other paper, not converted	9.2%	G/HS/RT/2			
4805.80.10	---Other paper and paperboard, weighing 225 g/m <sup>2</sup> or more	Free	G/HS/RT/2			
4805.80.20	---Sheeboard	3%	G/HS/RT/2			
4805.80.31	---Electric insulating pressboard of a thickness of 1 mm or more	Free	G/HS/RT/2			
4805.80.39	---Wrapping paper:	9.2%	G/HS/RT/2			
4805.80.91	---Unbleached, in rolls, not converted	6.5%	G/HS/RT/2			
4805.80.99	---Other:	9.2%	G/HS/RT/2			
	---Paper, not converted					
	---Other					
4806.10.00	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	9.2%	G/HS/RT/2			
4806.20.00	---Vegetable parchment	9.2%	G/HS/RT/2			
4806.30.10	---Greaseproof papers	6.5%	G/HS/RT/2			
4806.30.90	---Tracing papers	9.2%	G/HS/RT/2			
4806.40.00	---Not converted	9.2%	G/HS/RT/2			
	---Other					
	---Glassine and other glazed transparent or translucent papers					
4807.10.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	9.2%	G/HS/RT/2			
4807.91.00	---Paper and paperboard, laminated internally with bitumen, tar or asphalt	9.2%	G/HS/RT/2			
4807.99.00	---Other:					
	--Straw paper and paperboard, whether or not covered with paper other than straw paper					
	--Other	9.2%	G/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4808 10 00	Paper and paperboard, corrugated (with or without fluted first surface sheets), creased, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48 03 or 48 18	10 2%	C/HS/R7/2			
4808 20 10	Corrugated paper and paperboard, whether or not perforated	Free	C/HS/R7/2			
4808 20 90	Sack kraft paper, creased or crinkled, whether or not embossed or perforated	10 2%	C/HS/R7/2			
	---Unbleached, in rolls, int converted					
	---Other					
4808 30 10	Other kraft paper, creased or crinkled, whether or not embossed or perforated	Free	C/HS/R7/2			
4808 30 90	---Wrapping, unbleached, in rolls, int converted	10 2%	C/HS/R7/2			
4808 90 10	---Other	Free	C/HS/R7/2			
4808 90 90	---Wrapping, unbleached, in rolls, int converted	10 2%	C/HS/R7/2			
	---Other					
	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for copier or duplicator, stencil paper for copier or duplicator, or offset plates), whether or not printed, in rolls or sheets, exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in the unfolded state					
4809 10 00	Carbon or similar copying papers	9 2%	C/HS/R7/2			
4809 20 10	Self-copy paper	6 5%	C/HS/R7/2			
4809 20 90	---Not converted	8%	C/HS/R7/2			
	---Other					
4809 90 10	---Stereotype dry mat paper (mainly paper); dicalcomantia paper, int printed	Free	C/HS/R7/2			
4809 90 90	---Other	8%	C/HS/R7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4810.11.11	<p>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets</p> <p>-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:</p> <p>--Weighing not more than 150 g/m<sup>2</sup></p> <p>----Weighing more than 24 g/m<sup>2</sup></p> <p>-----Photographic base paper, prepared for and to be coated with a silver haloid emulsion</p> <p>-----Other, not converted</p> <p>----Other</p> <p>---Weighing 29 g/m<sup>2</sup> or less</p> <p>--Weighing more than 150 g/m<sup>2</sup></p> <p>---Paper:</p> <p>----Not converted</p> <p>-----Paperboard</p> <p>-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:</p> <p>--Light-weight coated paper</p> <p>---Not converted</p> <p>----Other</p> <p>---Other</p> <p>---Printing paper, of which 50% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, not converted</p> <p>---Other paper:</p> <p>----Not converted</p> <p>-----Other</p> <p>-----Paperboard</p>	Free	G/HS/R/72			
4810.11.12		6.5%	G/HS/R/72			
4810.11.19		8%	G/HS/R/72			
4810.11.20		9.2%	G/HS/R/72			
4810.12.11		6.5%	G/HS/R/72			
4810.12.19		8%	G/HS/R/72			
4810.12.20		9.2%	G/HS/R/72			
4810.21.10		2.5%	G/HS/R/72			
4810.21.50		8%	G/HS/R/72			
4810.29.10		2.5%	G/HS/R/72			
4810.29.21		6.5%	G/HS/R/72			
4810.29.29		8%	G/HS/R/72			
4810.29.30		9.2%	G/HS/R/72			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4810 31 10	-Kraft paper and paperboard, other than that of a kind used for writing. --Bleached uniformly throughout the mass and of which more than 85% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less ---Solid bleached board, not convert ---Other --Bleached uniformly throughout the mass and of which more than 85% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> ---Solid bleached board, not convert ---Other --Other paper and paperboard: --Multi-ply --Other	6 5%	G/HC/RT/2			
4810 31 90		9 2%	G/HC/RT/2			
4810 32 10	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. --Tanned, bituminized or asphalted paper and paperboard --Gummed or adhesive paper and paperboard: ---Self-adhesive ---Other --Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) --Bleached, weighing more than 150 g/m <sup>2</sup> ---Solid bleached board, not convert ---Other --Other	6 5%	G/HC/RT/2			
4810 32 90		9 2%	G/HC/RT/2			
4810 39 00		9 2%	G/HC/RT/2			
4810 91 00		9 2%	G/HC/RT/2			
4810 99 00		9 2%	G/HC/RT/2			
4811 10 00		9 2%	G/HC/RT/2			
4811 21 00		10 2%	G/HC/RT/2			
4811 29 00		10 2%	G/HC/RT/2			
4811 31 10		6 5%	G/HC/RT/2			
4811 31 90		9 2%	G/HC/RT/2			
4811 39 00		9 2%	G/HC/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4811 40 00	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	9 2%	G/HS/RT/2			
4811 90 00	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres	9 2%	G/HS/RT/2			
4812 00 00	Filter blocks, slabs and plates, of paper pulp.	10 2%	G/HS/RT/2			
4813 10 00	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	8 2%	G/HS/RT/2			
4813 20 00	-In the form of booklets or tubes	6 2%	G/HS/RT/2			
4813 90 00	-In rolls of a width not exceeding 5 cm -Other	6 5%	G/HS/RT/2			
4814 10 00	Wallpaper and similar wall coverings; window transparencies of paper.	7 5%	G/HS/RT/2			
4814 20 00	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	7 5%	G/HS/RT/2			
4814 30 00	-Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	7 5%	G/HS/RT/2			
4814 90 10	-Other	10 2%	G/HS/RT/2			
4814 90 90	---Other	7 5%	G/HS/RT/2			
4815 00 00	Floor coverings on a base of paper or of paperboard, whether or not cut to size	10 2%	G/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4816.10.00 4816.20.00 4816.30.00 4816.90.00	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. -Carbon or similar copying papers -Self-copy paper -Duplicator stencil -Other	0 % 0 % 7 % 0 %	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
4817.10.00 4817.20.00 4817.30.00	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. -Envelopes -Letter cards, plain postcards and correspondence cards -Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	10 % 10 % 10 %	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
4818.10.00 4818.20.00 4818.30.00  4819.40.10 4819.40.20 4819.40.90 4819.50.00	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, lampoons, 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. -Toilet paper -Handkerchiefs, cleansing or facial tissues and towels -Tablecloths and serviettes -Sanitary towels and lampoons, napkins and napkin liners for babies and similar sanitary articles ---Sanitary towels and lampoons ---Napkins (diapers), excluding those of a kind for babies ---Other -Articles of apparel and clothing accessories	10 % 10 % 10 %  11 % 0 % 10 % 10 %	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2  G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
4818 90 00	-Other Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	10 7%	G/HS/R1/2			
4819 10 00	-Cartons, boxes and cases, of corrugated paper or paperboard	9 7%	G/HS/R1/2			
4819 20 00	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	10 7%	G/HS/R1/2			
4819 30 00	-Sacks and bags, having a base of a width of 40 cm or more	9 7%	G/HS/R1/2			
4819 40 10	-Other sacks and bags, including cones	17 5%	G/HS/R1/2			
4819 40 81	---Vacuum cleaner bags					
4819 40 89	---Other:					
4819 50 00	----Of paper	9 7%	G/HS/R1/2			
	----Other	10 7%	G/HS/R1/2			
4819 60 00	-Other packing containers, including record sleeves	10 7%	G/HS/R1/2			
	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10 7%	G/HS/R1/2			
4820 10 00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, letter pads, 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.	10 5%	G/HS/R1/2			
	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	11 1%	G/HS/R1/2			
4820 20 00	-Exercise books	10 7%	G/HS/R1/2			
4820 30 00	-Binders, folders and file covers	17 7%	G/HS/R1/2			
4820 40 00	-Manifold business forms and interleaved carbon sets					



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4820.50.10 --- 4820.50.90	-Albums for samples or for collections --- --- -Other	6.8% 10.7%	G/HS/R1/2 G/HS/R1/2			
4820.90.10	-Book covers for books which are included in the curriculum of any university, college or school in Canada as text books or as works of reference, excluding dictationing --- -Other	Free	G/HS/R1/2			
4820.90.90	-Paper or paperboard labels of all kinds, whether or not printed. -Printed -Other	11.1% 11.1%	G/HS/R1/2 G/HS/R1/2			
4822.10.00 4822.90.00	-Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened), -Of a kind used for winding textile yarn -Other	Free 10.7%	G/HS/R1/2 G/HS/R1/2			
4823.11.00 4823.10.00	-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: --- --Self-adhesive	10.7% 10.7%	G/HS/R1/2 G/HS/R1/2			
4823.20.10 4823.20.90	-Other paper and paperboard --- --- -Manufacture of iron bags --- -Other -Cards, not punched, for punch card machines, whether or not in strips	7% 10.7% 10.7%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
4823.30.00	-Rolls, sheets and disks, printed for self-recording apparatus: --- --- -Other	7.7% 10.7%	G/HS/R1/2 G/HS/R1/2			
4823.40.10 4823.40.90	-Other	10.7%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4823 51 00 4823 59 00 4823 60 00	<p>Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:</p> <p>--Other, embossed or perforated</p> <p>--Trays, dishes, plates, cups and the like, of paper or paperboard</p> <p>--Folded or pressed articles of paper</p> <p>--Plays for use in packaging apples, peaches or pears</p> <p>--Inexpensive felt-like material, predominantly composed, by weight, of wood pulp, in sheets or rolls, whether or not with a net backing of plastics, for use as spring padding or insulating material in the manufacture of upholstered furniture, mattresses or box-springs</p>	9 2% 9 2% 10 2%	G/HS/RT/2 G/HS/RT/2 G/HS/RT/2			
4823 70 10 4823 70 20	<p>--Other</p> <p>--Other, regenerated paper pads for use in packaging fresh fruits; sample books of wallpaper</p> <p>--Other:</p> <p>---Swissge castings</p> <p>---Other</p>	Free Free	G/HS/RT/2 G/HS/RT/2			
4823 70 90 4823 90 10		10 2% Free	G/HS/RT/2 G/HS/RT/2			
4823 90 91 4823 90 99		13 2% 10 2%	G/HS/RT/2 G/HS/RT/2			

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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 purpose 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.

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6. For the purpose 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.

Supplementary Note.

1. For the purpose of tariff item Nos. 4901.99.91 and 4902.10.00, the General Tariff rates of customs duty shall be the same as the Most Favoured Nation Tariff rates of customs duty.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4901 10 10 4901 10 90	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. -In single sheets, whether or not folded ---In English ---Other:	10% Free	G/HS/R1/2 G/HS/R1/2			
4901 91 10	--Dictionaries and encyclopaedias, and serial instalments thereof ---for libraries, and being the property of the organized institutions of such libraries, encyclopaedias and instalments thereof which are included in the curriculum of any university, college or school in Canada for use as text books or works of reference ---Other, in English	INR(UNIM)				
4901 91 80 4901 91 90	---Other	10% Free	G/HS/R1/2 G/HS/R1/2			
4901 99 10	--Books which have been actually printed and manufactured for more than twelve years	INR(UNIM)				
4901 99 91	---Other: ----Books, brochures and leaflets, printed or published by any government abroad; official financial and business reports and statements issued by companies or associations abroad; books and brochures for the promotion of medicine and surgery, the fine arts, law, science or technical training or for the study of languages; ----lyric books without music, prayer books, missals and psalters	INR(UNIM)				
4901 99 92		Free	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4901.99.93	<p>----Other books for libraries, and being the property of the organized authorities of such libraries, other books which are included in the curriculum of any university, college or school in Canada for use as text books or as works of reference; single copies of books when sent to reviewer of books for review purposes; single copies of books when sent unsolicited and without charge to faculty members of universities or colleges, directors of free reference libraries; printed books, brochures and leaflets to be employed in aptitude, personality, intelligence and IQ tests, not including tests of knowledge in English</p> <p>----Other books, brochures and leaflets, in English</p> <p>----Other</p>	<p>UNIRI(ND)</p> <p>10%</p> <p>Free</p>	<p>G/NS/81/2</p> <p>G/NS/87/2</p>			
4901.99.98		Free				
4901.99.99		Free				
4902.10.00	<p>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</p> <p>-Appearing at least four times a week</p> <p>-Other</p>	Free	G/NS/81/2			
4902.90.10	<p>---Journals and periodicals, printed and issued at regular intervals.</p> <p>---Appearing at least four times a year</p> <p>---Other journals and periodicals, in English</p> <p>---Other</p>	Free	G/NS/81/2			
4902.90.80		10%	G/NS/81/2			
4902.90.90		Free	G/NS/81/2			
4903.00.11	<p>Children's picture, drawing or colouring books</p> <p>---For libraries</p> <p>---For libraries, and being the property of the organized authorities of such libraries</p> <p>---Other, in English</p> <p>---Drawing or colouring books</p>	<p>UNIRI(ND)</p> <p>10%</p> <p>11%</p>				
4903.00.14		Free	G/NS/81/2			
4903.00.15		Free	G/NS/81/2			
4903.00.20		11%	G/NS/81/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4904 00 10	<p>Music, printed or in manuscript, whether or not bound or illustrated.</p> <p>---Printed liturgical music; music books which are included in the curriculum of any university, college or school in Canada for use as text books or works of reference; music books for libraries and being the property of the organized authorities of such libraries</p> <p>---Other</p>	UNBOUND				
4904 00 90		5 %	G/US/R7/2			
4905 10 00	<p>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes.</p> <p>---Printed.</p> <p>---Globes.</p> <p>---Other:</p> <p>--In book form</p> <p>---Charts, printed or published by any government abroad</p> <p>---Other, which are included in the curriculum of any university, college or school in Canada for use as text books or as works of reference</p> <p>---Other, in English</p> <p>---Other</p> <p>---Geographical, hydrographical or astronomical maps and charts</p> <p>---Other</p>	Free	G/US/R7/2			
4905 91 10		UNBOUND				
4905 91 20		UNBOUND				
4905 91 80		10%	G/US/R7/2			
4905 91 90		Free	G/US/R7/2			
4905 99 10		10 %	G/US/R7/2			
4905 99 90	<p>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.</p>	10 %	G/US/R7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4906 00 10	---Architectural plans and drawings being originals drawn by hand and reproductions thereof; reproductions of original Canadian plans and drawings for engineering, industrial, commercial, topographical or similar purposes; related specifications for the foregoing ---Other, including hand-written texts	10 %	6/15/87/2			
4906 00 90	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. ---Postage, revenue or similar stamps ---Banknotes being legal tender ---Other	UNEXCISED 1) 7%	6/15/81/2			
4907 00 10 4907 00 20 4907 00 90	Transfers (decalcomanias). -Other	Free 10 %	6/15/81/2 6/15/81/2			
4909 00 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	11 %	6/15/81/2			
4910 00 10	Calendars of any kind, printed, including calendar blocks. ---Religious calendars; advertising material containing publicity material relating to Canadian products or services ---Other: advertising calendars	Free	6/15/87/2			
4910 00 20 4910 00 90		24 % 1) 7%	6/15/81/2 6/15/81/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4911.10.10	Other printed matter, including printed pictures and photographs, trade advertising material, commercial catalogues and the like ---fourth prohibition issued by national or state governments or departments thereof, boards of trade, chambers of commerce, municipal or automobile associations and similar organizations ---freight rates, passenger rates and timetables issued by transportation companies abroad and relating to transportation outside Canada ---Other ----Not containing publicity material relating to Canadian products or services	Free	G/UK/R/7/2			
4911.10.20	---freight rates, passenger rates and timetables issued by transportation companies abroad and relating to transportation outside Canada ---Other ----Not containing publicity material relating to Canadian products or services	Free	G/UK/R/7/2			
4911.10.91	---Advertising catalogues containing publicity material relating to Canadian products or services	Free	G/UK/R/7/2			
4911.10.92	---Other	20.6%	G/UK/R/7/2			
4911.10.99	---Other	24.3%	G/UK/R/7/2			
4911.91.10	---Pictures, designs and photographs ---designs pictures; pictures or designs not bearing a text, in the form of signatures or separate sheets, as parts of books; photographs or maps as news illustrations, photographic or photochemical reproductions numbered and signed by the artist or otherwise authenticated by or on behalf of the artist ---Other ---Scripture or prayer cards, religious certificates, book marks or markers ---Reproduction proofs for the production of printing plates, rolls or cylinders, of tariff item No. 8442.50.70	Free	G/UK/R/7/2			
4911.91.90		11.3%	G/UK/R/7/2			
4911.99.10		Free	G/UK/R/7/2			
4911.99.20		Free	G/UK/R/7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
4911.99.30	<p>---Microcopies of goods of heading Nos. 49 01, 49 02 and 49 04 and of tariff item Nos. 4903 00 11, 4903 00 1R, 4903 0C 19, 4905.91 10, 4905.91 20, 4905.91 80, 4905.91 90, 4911 10 10 and 4911.10.20</p> <p>---Computer generated mailing lists, not including labels of heading No. 48 21.</p> <p>---Printed labels</p> <p>---Other</p>	<p>0 2%</p> <p>12 2%</p> <p>11 5%</p> <p>12 2%</p>	<p>G/115/R/1/2</p> <p>G/115/R/1/2</p> <p>G/115/R/1/2</p> <p>G/115/R/1/2</p>			

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Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:
  - (a) Animal brush making bristles or hair (heading No. 05.02), horsehair or horsehair waste (heading No. 05.03);
  - (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11);
  - (c) Cotton linters or other vegetable materials of Chapter 14;
  - (d) Asbestos of heading No. 25.24 or articles of asbestos or other products of heading No. 68.12 or 68.13;
  - (e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);
  - (f) Sensitized textiles of heading Nos. 37.01 to 37.04;
  - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
  - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
  - (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
  - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
  - (l) Articles of textile materials of heading No. 42.01 or 42.02;
  - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
  - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
  - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
  - (p) Goods of Chapter 67;
  - (q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;

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- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).
2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
- (B) For the purpose of the above rule:
- (a) Gimped horsehair yarn (heading No. 51.10) and metallized yarn (heading No. 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
- (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purpose of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
- (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
- (c) Of true hemp or flax:
- (i) Polished or glazed, measuring 1,429 decitex or more; or
- (ii) Not polished or glazed, measuring more than 20,000 decitex;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
- (f) Reinforced with metal thread.

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- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - (c) Silk-worm gut of heading No. 50.06, and monofilaments of Chapter 54;
  - (d) Metallized yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
  - (e) Chenille yarn, gimped yarn and loop wale yarn of heading No. 56.06.
4. (A) For the purpose 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 of fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
  - (b) Multiple (folded) or cabled yarn, unbleached:

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- (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 purpose of heading 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 purpose 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 purpose of the 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;

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- (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 purpose of this Section, the expression "impregnated" includes "dipped".
12. For the purpose 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).

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- (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.



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- (h) Woven fabrics 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.)
- (ii) Printed woven fabric  
Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.  
(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)
- The process of mercerization does not affect the classification of yarns or fabrics within the above categories.
- (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.

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## Supplementary Note.

1. For the purpose of tariff item Nos. 5111.11.90, 5111.20.91, 5111.30.91, 5111.90.91, 5112.11.90, 5112.19.91, 5112.20.91, 5112.30.91, 5112.90.91 and 5803.90.19:
  - (a) Total customs duties leviable or imposable under the Most Favoured Nation Tariff shall be set by the Deputy Minister, effective July 1 of each year, to equate to a rate of 11.8%, based on Statistics Canada import statistics for the aggregate value of trade from Most Favoured Nation countries for these tariff item Nos. for the most recent three calendar years.
  - (b) Total customs duties leviable or imposable under the British Preferential Tariff shall be set by the Deputy Minister, effective July 1 of each year, to equate to 54.5% of the total customs duties leviable or imposable under the Most Favoured Nation Tariff.
  - (c) The Deputy Minister shall, on or before June 1 of each year, cause to be published in the Canada Gazette the total customs duties leviable or imposable under each tariff item No. which will be effective from July 1 to June 30.
  - (d) For the purpose of subsection (a), the value of trade for these tariff item Nos. for calendar years 1985, 1986 and 1987 shall be the value of trade, based on Statistics Canada import statistics for tariff item 53215-1.

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Chapter 50

SILK

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5001.00.00	Silk-worm cocoons suitable for reeling	Free	G/HS/R1/2			
5002.00.00	Raw silk (not thrown).	Free	G/HS/R1/2			
5003.10.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	Free	G/HS/R1/2			
5003.90.00	-Not carded or combed -Other	Free	G/HS/R1/2			
5004.00.00	Silk yarn (other than yarn spun from silk waste), not put up for retail sale.	Free	G/HS/R1/2			
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	Free	G/HS/R1/2			
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	Free	G/HS/R1/2			
5007.10.00	Woven fabrics of silk or of silk waste	Free	G/HS/R1/2			
5007.20.00	-Fabrics of non silk -Other fabrics, containing 85% or more by weight of silk or of silk waste other than non silk	Free	G/HS/R1/2			
5007.90.00	-Other fabrics	Free	G/HS/R1/2			

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## 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, vicuña, camel, yak, Angora, Tíbelan, 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).

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5101.11.00 5101.19.00 5101.21.00 5101.29.00 5101.30.00	Wool, not carded or combed. --Greasy, including fleece-washed wool --Shorn wool --Other --Degreased, not carbonized. --Shorn wool --Other --Carbonized	Free Free Free Free Free	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
5102.10.00 5102.20.00	Fine or coarse animal hair, not carded or combed. -Fine animal hair -Coarse animal hair	Free Free	G/HS/R1/2 G/HS/R1/2			
5103.10.00 5103.20.00 5103.30.00	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock. -Wolls of wool or of fine animal hair -Other waste of wool or of fine animal hair -Waste of coarse animal hair	Free Free Free	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	Free	G/HS/R1/2			
5105.10.10 5105.10.90 5105.21.00 5105.29.10 5105.29.90 5105.30.10 5105.30.90 5105.40.10 5105.40.90	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments). -Carded wool ---Other ---Stivers -Wool tops and other combed wool. --Combed wool in fragments --Other ---Stivers (including tops) -Fine animal hair, carded or combed ---Stivers (including tops) --Other -Coarse animal hair, carded or combed ---Stivers (including tops) ---Other	Free 12 1/2% Free Free 12 1/2% Free 9% Free 12 1/2%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
5106 10 00	Yarn of carded wool, not put up for retail sale.	12 5%	G/HS/R7/2			
5106 20 00	-Containing 85% or more by weight of wool -Containing less than 85% by weight of wool	12 5%	G/HS/R7/2			
5107 10 00	Yarn of combed wool, not put up for retail sale.	12 5%	G/HS/R7/2			
5107 20 00	-Containing 85% or more by weight of wool -Containing less than 85% by weight of wool	12 5%	G/HS/R7/2			
5108 10 10	Yarn of fine animal hair (carded or combed), not put up for retail sale.	5 5%	G/HS/R7/2			
5108 10 20	---Containing 50% or more by weight of hair ---Containing less than 50% by weight of hair -Combed	12 5%	G/HS/R7/2			
5108 20 10	---Containing 50% or more by weight of hair	5 5%	G/HS/R7/2			
5108 20 20	---Containing less than 50% by weight of hair	12 5%	G/HS/R7/2			
5109 10 00	Yarn of wool or of fine animal hair, put up for retail sale.	12 5%	G/HS/R7/2			
5109 90 00	-Containing 85% or more by weight of wool or of fine animal hair -Other	12 5%	G/HS/R7/2			
5110 00 00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.  Woven fabrics of carded wool or of carded fine animal hair -Containing 85% or more by weight of wool or of fine animal hair:	5 5%	G/HS/R7/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5111 11 10	---Of a weight not exceeding 300 g/m' in the grey or unfinished condition.	15%	G/HS/R/1/2			
5111 11 90	---Of a weight not exceeding 135 g/m'.	25% but not to exceed \$1 10/kq.	G/HS/R/1/2			
5111 19 00	---Other.	25%	G/HS/R/1/2			
5111 20 10	-Other, mixed mainly or solely with man-made filaments.	15%	G/HS/R/1/2			
5111 20 91	---In the grey or unfinished condition, of a weight not exceeding 135 g/m'.	25% but not to exceed \$1 10/kq.	G/HS/R/1/2			
5111 20 92	---Of a weight not exceeding 300 g/m'.	25%	G/HS/R/1/2			
5111 30 10	-Other, mixed mainly or solely with man-made staple fibres.	15%	G/HS/R/1/2			
5111 30 91	---In the grey or unfinished condition, of a weight not exceeding 135 g/m'.	25% but not to exceed \$1 10/kq.	G/HS/R/1/2			
5111 30 92	---Of a weight not exceeding 300 g/m'.	25%	G/HS/R/1/2			
5111 30 92	---Of a weight exceeding 300 g/m'.	25% but not to exceed \$1 10/kq.	G/HS/R/1/2			
5111 30 10	-Other.	15%	G/HS/R/1/2			
5111 30 91	---In the grey or unfinished condition, of a weight not exceeding 135 g/m'.	25% but not to exceed \$1 10/kq.	G/HS/R/1/2			
5111 30 92	---Of a weight not exceeding 300 g/m'.	25%	G/HS/R/1/2			
5111 30 92	---Of a weight exceeding 300 g/m'.	25% but not to exceed \$1 10/kq.	G/HS/R/1/2			
5112 11 10	Woven fabrics of combed wool or of combed fine animal hair. -Containing 85% or more, by weight, of wool or of fine animal hair. -Of a weight not exceeding 200 g/m' in the grey or unfinished condition, of a weight not exceeding 135 g/m'.	15%	G/HS/R/1/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
5112 11 90	---Other	2½% hit hit in excess of \$1 10/4g	C/115/RT/2			
5112 19 10	--Other	20%	C/115/RT/2			
5112 19 91	---Other: ---Of a weight exceeding 200 g/m <sup>2</sup> hit not exceeding 300 g/m <sup>2</sup> .	2½% hit hit in excess of \$1 10/4g	C/115/RT/2			
5112 19 92	---Of a weight exceeding 300 g/m <sup>2</sup>	2½%	C/115/RT/2			
5112 20 10	-Other, mixed mainly or solely with man-made filaments ---In the grey or unfinished condition, or a weight not exceeding 135 g/m <sup>2</sup> .	15%	C/115/RT/2			
5112 20 91	---Other: ---Of a weight not exceeding 300 g/m <sup>2</sup>	2½% hit hit in excess of \$1 10/4g	C/115/RT/2			
5112 20 92	---Of a weight exceeding 300 g/m <sup>2</sup>	2½%	C/115/RT/2			
5112 30 10	-Other, mixed mainly or solely with man-made staple fibres	20%	C/115/RT/2			
5112 30 20	---Man-made staple fibres in the grey or unfinished condition, of a weight not exceeding 135 g/m <sup>2</sup> .	15%	C/115/RT/2			
5112 30 91	---Other: ---Of a weight not exceeding 300 g/m <sup>2</sup>	2½% hit hit in excess of \$1 10/4g	C/115/RT/2			
5112 30 92	---Of a weight exceeding 300 g/m <sup>2</sup>	2½%	C/115/RT/2			
5112 90 10	-Other ---In the grey or unfinished condition, or a weight not exceeding 135 g/m <sup>2</sup> .	15%	C/115/RT/2			
5112 90 91	---Other: ---Of a weight not exceeding 300 g/m <sup>2</sup>	2½% hit hit in excess of \$1 10/4g	C/115/RT/2			
5112 90 92	---Of a weight exceeding 300 g/m <sup>2</sup>	2½%	C/115/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5113 00.00	Woven fabrics of coarse animal hair or of horsehair.	2.5%	6/115/117/2			

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Chapter 52

COTTON

Subheading Note.

1. For the purpose of subheading 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.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5201.00.00	Cotton, not carded or combed.	Free	G/US/R/72			
5202.10.00	Cotton waste (including yarn waste and garnetted stock).	Free	G/US/R/72			
5202.91.00	-Yarn waste (including thread waste)	Free	G/US/R/72			
5202.99.00	--Other	Free	G/US/R/72			
	--Garnetted stock	Free	G/US/R/72			
5203.00.10	Cotton, carded or combed.	Free	G/US/R/72			
5203.00.90	---Silvers	12.5%	G/US/R/72			
	---Other					
5204.11.00	Cotton sewing thread, whether or not put up for retail sale.	12.5%	G/US/R/72			
5204.19.00	-Not put up for retail sale:	10% and 144/kg	G/US/R/72			
	--Containing 85% or more by weight of cotton	12.5%	G/US/R/72			
	--Other					
5204.20.00	-Put up for retail sale					
5205.11.00	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	12.5%	G/US/R/72			
5205.12.00	-Single yarn, of uncombed fibres:	12.5%	G/US/R/72			
	--Measuring 714.29 decitex or more (not exceeding 14 metric number)					
	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)					
5205.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)					
5205.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)					
5205.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)	12.5%	G/US/R/72			
	-Single yarn, of combed fibres:					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5205.21.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	12 %	G/HS/RT/2			
5205.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	12 %	G/HS/RT/2			
5205.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	12 %	G/HS/RT/2			
5205.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	12 %	G/HS/RT/2			
5205.25.00	--Measuring less than 125 decitex (exceeding 80 metric number)	12 %	G/HS/RT/2			
5205.31.00	-Multiple (folded) or cabled yarn, of uncombed fibres:	12 %	G/HS/RT/2			
5205.32.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	12 %	G/HS/RT/2			
5205.33.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	12 %	G/HS/RT/2			
5205.34.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	12 %	G/HS/RT/2			
5205.35.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	12 %	G/HS/RT/2			
5205.41.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	12 %	G/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5205.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	12.5%	G/HS/R/7/7			
5205.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	12.5%	G/HS/R/1/7			
5205.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	12.5%	G/HS/R/1/7			
5205.45.10	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	G/HS/R/1/7			
5205.45.90	---Solely of cotton, mercerized, measuring per single yarn 80 decitex or less (exceeding 124.9 metric number per single yarn) ---Other	12.5%	G/HS/R/7/7			
5206.11.00	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	10% and 114/kv	G/HS/R/7/7			
5206.12.00	--Single yarn, of uncombed fibres: --Measuring 714.29 decitex or more (not exceeding 14 metric number)	10% and 114/kv	G/HS/R/7/7			
5206.13.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10% and 114/kv	G/HS/R/1/7			
5206.14.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10% and 114/kv	G/HS/R/1/7			
5206.15.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) --Measuring less than 125 decitex (exceeding 80 metric number) -Single yarn, of combed fibres:	10% and 114/kv	G/HS/R/1/7			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5206.21 00	<p>--Measuring 714.29 decitex or more (not exceeding 14 metric number)</p> <p>--Measuring less than 714.29 decitex but not less than 232.58 decitex (exceeding 14 metric number) but not exceeding 43 metric number)</p> <p>--Measuring less than 232.58 decitex but not less than 192.31 decitex (exceeding 43 metric number) but not exceeding 52 metric number)</p> <p>--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number) but not exceeding 80 metric number) but not exceeding 40 metric number)</p> <p>--Measuring less than 125 decitex (exceeding 80 metric number) but not exceeding 40 metric number)</p> <p>-Multiple (folded) or cabled yarn, of uncombed fibres:</p> <p>--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)</p> <p>--Measuring per single yarn less than 714.29 decitex but not less than 232.58 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)</p> <p>--Measuring per single yarn less than 232.58 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)</p> <p>--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)</p> <p>--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)</p> <p>-Multiple (folded) or cabled yarn, of combed fibres:</p> <p>--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)</p>	10% and 110/kg	G/HS/RT/2			
5206.22 00		10% and 110/kg	G/HS/RT/2			
5206.23 00		10% and 110/kg	G/HS/RT/2			
5206.24 00		10% and 110/kg	G/HS/RT/2			
5206.25 00		10% and 110/kg	G/HS/RT/2			
5206.31 00		10% and 110/kg	G/HS/RT/2			
5206.32 00		10% and 110/kg	G/HS/RT/2			
5206.33 00		10% and 110/kg	G/HS/RT/2			
5206.34 00		10% and 110/kg	G/HS/RT/2			
5206.35 00		10% and 110/kg	G/HS/RT/2			
5206.41 00		10% and 110/kg	G/HS/RT/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5206.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 222.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10% and 114/kg	G/115/R1/2			
5206.43.00	--Measuring per single yarn less than 222.56 decitex but not less than 192.36 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10% and 114/kg	G/115/R1/2			
5206.44.00	--Measuring per single yarn less than 192.36 decitex but not less than 123 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10% and 114/kg	G/115/R1/2			
5206.45.00	--Measuring per single yarn less than 123 decitex (exceeding 80 metric number per single yarn)	10% and 114/kg	G/115/R1/2			
5207.10.00	Cotton yarn (other than sewing thread) put up for retail sale.	12.5%	G/115/R1/2			
5207.90.00	--Containing 85% or more by weight of cotton --Other	10% and 114/kg	G/115/R1/2			
5208.11.10	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> . --Unbleached: --Plain weave, weighing not more than 100 g/m <sup>2</sup> --Solidity of cotton, weighing not more than 40 g/m <sup>2</sup> ; solidity of cotton yarns measuring per single yarn 60 decitex or less (exceeding 165.65 metric number per single yarn)	Free	G/115/R1/2			
5208.11.10	--Plain weave, weighing more than 100 g/m <sup>2</sup>	15%	G/115/R1/2			
5208.12.00	--3-thread or 4-thread twill, including Gross Weave	15%	G/115/R1/2			
5208.13.00	--Other fabrics	15%	G/115/R1/2			
5208.14.00	--Bleached	15%	G/115/R1/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5208 21 00	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	17 5%	G/HS/07/2			
5208 22 10	--Pile weave, weighing more than 100 g/m <sup>2</sup>	Free	G/HS/07/2			
5208 22 90	--Solely of cotton, measuring per single yarn 60 decitex or less (exceeding 166 65 metric number per single yarn)	17 5%	G/HS/07/2			
5208 23 00	--3-thread or 4-thread twill, including cross twill	17 5%	G/HS/07/2			
5208 29 00	--Other fabrics	17 5%	G/HS/07/2			
5208 31 00	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	17 5%	G/HS/07/2			
5208 32 10	--Solely of cotton, measuring per single yarn 60 decitex or less (exceeding 166 65 metric number per single yarn)	Free	G/HS/07/2			
5208 32 90	--3-thread or 4-thread twill, including cross twill	17 5%	G/HS/07/2			
5208 33 00	--Other fabrics	17 5%	G/HS/07/2			
5208 39 00	--Of yarns of different colours:	17 5%	G/HS/07/2			
5208 41 00	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	17 5%	G/HS/07/2			
5208 47 10	--Plain weave, weighing more than 100 g/m <sup>2</sup>	Free	G/HS/07/2			
5208 47 90	--Solely of cotton, measuring per single yarn 60 decitex or less (exceeding 166 65 metric number per single yarn)	17 5%	G/HS/07/2			
5208 43 00	--3-thread or 4-thread twill, including cross twill	17 5%	G/HS/07/2			
5208 49 00	--Other fabrics	17 5%	G/HS/07/2			
5208 51 00	--Printed:	17 5%	G/HS/07/2			
5208 51 90	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	17 5%	G/HS/07/2			
5208 52 10	--Solely of cotton, measuring per single yarn 60 decitex or less (exceeding 166 65 metric number per single yarn)	Free	G/HS/07/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5208 52 90 5208 53 00 5208 59 00	---Other --3-thread or 4-thread twill, including cross twill --Other fabrics	17 5% 17 5% 17 5%	G/HS/R1/2 G/HS/R1/2 G/HS/R7/2			
5209 11 00 5209 12 00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> . --Undeached: --Plain weave --3-thread or 4-thread twill, including cross twill	15% 15%	G/HS/R7/2 G/HS/R7/2			
5209 19 00	--Other fabrics	15%	G/HS/R1/2			
5209 21 00 5209 22 00	--Bleached: --Plain weave --3-thread or 4-thread twill, including cross twill	17 5% 17 5%	G/HS/R7/2 G/HS/R1/2			
5209 29 00	--Other fabrics	17 5%	G/HS/R7/2			
5209 31 00 5209 32 00	--Dyed: --Plain weave --3-thread or 4-thread twill, including cross twill	17 5% 17 5%	G/HS/R7/2 G/HS/R1/2			
5209 39 00	--Other fabrics	17 5%	G/HS/R1/2			
5209 41 00 5209 42 00 5209 43 00	--Of yarns of different colours: --Plain weave --Denim	17 5% 17 5% 17 5%	G/HS/R7/2 G/HS/R7/2 G/HS/R1/2			
5209 49 00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	17 5%	G/HS/R7/2			
5209 51 00 5209 52 00 5209 59 00	--Printed: --Plain weave --3-thread or 4-thread twill, including cross twill --Other fabrics	17 5% 17 5% 17 5%	G/HS/R7/2 G/HS/R1/2 G/HS/R1/2			
'210 11 00 '210 12 00 '210 19 00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> . --Undeached: --Plain weave --3-thread or 4-thread twill, including cross twill --Other fabrics --Bleached:	2 1/2% 2 1/2% 2 1/2%	G/HS/R1/2 G/HS/R1/2 G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5210 21 00	--Plain weave --3-thread or 4-thread twill, including cross twill --Other fabrics --Dyed: --Plain weave --3-thread or 4-thread twill, including cross twill --Other fabrics --Of yarns of different colours. --Plain weave --3-thread or 4-thread twill, including cross twill --Other fabrics --Printed: --Plain weave --3-thread or 4-thread twill, including cross twill --Other fabrics  Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> . --Unbleached: --Plain weave --3-thread or 4-thread twill, including cross twill --Other fabrics --Bleached: --Plain weave --3-thread or 4-thread twill, including cross twill --Other fabrics --Dyed: --Plain weave --3-thread or 4-thread twill, including cross twill --Other fabrics --Of yarns of different colours. --Denim --Other fabrics of 3-thread or 4-thread twill, including cross twill --Printed.	75%	C/HS/RT/2			
5210 22 00		75%	C/HS/RT/2			
5210 29 00		75%	C/HS/RT/2			
5210 31 00		75%	C/HS/RT/2			
5210 32 00		75%	C/HS/RT/2			
5210 39 00		75%	C/HS/RT/2			
5210 41 00		75%	C/HS/RT/2			
5210 42 00		75%	C/HS/RT/2			
5210 49 00		75%	C/HS/RT/2			
5210 51 00		75%	C/HS/RT/2			
5210 52 00		75%	C/HS/RT/2			
5210 59 00		75%	C/HS/RT/2			
5211 11 00		75%	C/HS/RT/2			
5211 12 00		75%	C/HS/RT/2			
5211 19 00		75%	C/HS/RT/2			
5211 21 00	75%	C/HS/RT/2				
5211 22 00	75%	C/HS/RT/2				
5211 29 00	75%	C/HS/RT/2				
5211 31 00	75%	C/HS/RT/2				
5211 32 00	75%	C/HS/RT/2				
5211 39 00	75%	C/HS/RT/2				
5211 41 00	75%	C/HS/RT/2				
5211 42 00	75%	C/HS/RT/2				
5211 43 00	75%	C/HS/RT/2				
5211 49 00	75%	C/HS/RT/2				

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
5211 51 00	--Plain weave	2½%	G/HS/R1/2			
5211 52 00	--3-thread or 4-thread twill, including cross twill	2½%	G/HS/R1/2			
5211 59 00	--Other fabrics	25%	G/HS/R1/2			
	Other woven fabrics of cotton					
	--Weighting not more than 200 g/m <sup>2</sup> :					
	--Unbleached	11 3%	G/HS/R1/2			
5212 11 10	---Mixed mainly or solely with silk	2½%	G/HS/R1/2			
5212 11 20	---Mixed mainly or solely with wool or fine animal hair	20 4%	G/HS/R1/2			
5212 11 90	---Other	20 4%	G/HS/R1/2			
5212 12 10	--Bleached	11 3%	G/HS/R1/2			
5212 12 20	---Mixed mainly or solely with wool or fine animal hair	2½%	G/HS/R1/2			
5212 12 90	---Other	20 4%	G/HS/R1/2			
5212 13 10	--Dyed	11 3%	G/HS/R1/2			
5212 13 20	---Mixed mainly or solely with wool or fine animal hair	25%	G/HS/R1/2			
5212 13 90	---Other	20 4%	G/HS/R1/2			
5212 14 10	--Of yarns of different colours	11 3%	G/HS/R1/2			
5212 14 20	---Mixed mainly or solely with silk	2½%	G/HS/R1/2			
5212 14 90	---Other	20 4%	G/HS/R1/2			
5212 15 10	--Printed	11 3%	G/HS/R1/2			
5212 15 20	---Mixed mainly or solely with wool or fine animal hair	25%	G/HS/R1/2			
5212 15 90	---Other	20 4%	G/HS/R1/2			
5212 21 10	--Weighting more than 200 g/m <sup>2</sup> :					
5212 21 20	--Unbleached	11 3%	G/HS/R1/2			
5212 21 90	---Other	20 4%	G/HS/R1/2			
5212 22 10	--Bleached	11 3%	G/HS/R1/2			
5212 22 20	---Mixed mainly or solely with wool or fine animal hair	2½%	G/HS/R1/2			
5212 22 90	---Other	20 4%	G/HS/R1/2			
5212 23 10	--Dyed	11 3%	G/HS/R1/2			
	---Mixed mainly or solely with silk					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5212.23.20	---Mixed mainly or solely with wool or fine animal hair	7½%	6/115/n1/2			
5212.23.90	---Other	20.4%	6/115/n1/2			
5212.24.10	---Of yarns of different colours	11.3%	6/115/n1/2			
5212.24.20	---Mixed mainly or solely with silk	7½%	6/115/n1/2			
5212.24.90	---Mixed mainly or solely with wool or fine animal hair	20.4%	6/115/n1/2			
5212.25.10	---Printed	11.3%	6/115/n1/2			
5212.25.20	---Mixed mainly or solely with silk	7½%	6/115/n1/2			
5212.25.90	---Mixed mainly or solely with wool or fine animal hair	20.4%	6/115/n1/2			
	---Other					

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Chapter 53

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

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5301 10 00	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	Free	G/HS/R/72			
5301 21 00	-Flax, raw or retted	Free	G/HS/R/72			
5301 29 00	-Flax, broken, scutched, hackled or otherwise processed, but not spun	Free	G/HS/R/72			
5301 30 00	--Other	Free	G/HS/R/72			
	-Flax tow and waste					
5302 10 00	True hemp ( <i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	Free	G/HS/R/72			
5302 90 00	-True hemp, raw or retted	Free	G/HS/R/72			
	-Other					
5303 10 00	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	Free	G/HS/R/72			
5303 90 00	-Jute and other textile bast fibres, raw or retted	Free	G/HS/R/72			
	-Other					
5704 10 00	Sisal and other textile fibres of the genus <i>Agave</i> , raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	Free	G/HS/R/72			
5704 90 00	-Sisal and other textile fibres of the genus <i>Agave</i> , raw	Free	G/HS/R/72			
	-Other					

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Tariff item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5305 11 00 5305 19 00 5305 21 00 5305 29 00 5305 91 00 5305 99 00	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 garnetted stock). --Raw --Of coconut (coir): --Other --Of abaca: --Raw --Other --Other --Raw --Other	Free Free Free Free Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
5306 10 10 5306 10 20	Flax yarn. --Single ---Not containing man-made fibres ---Containing man-made fibres	Free and 16% and 11¢/kg	G/HS/87/2 G/HS/87/2			
5306 20 10 5306 20 20	Multiple (folded) or cabled ---Not containing man-made fibres ---Containing man-made fibres	Free 16% and 11¢/kg	G/HS/87/2 G/HS/87/2			
5307 10 00 5307 20 00	Yarn of jute or of other textile bast fibres of heading No. 53.03. --Single --Multiple (folded) or cabled	10.2% 15%	G/HS/87/2 G/HS/87/2			
5308 10 00 5308 20 00 5308 30 00 5308 90 10 5308 90 20	Yarn of other vegetable textile fibres, paper yarn. --Coir yarn --True hemp yarn --Paper yarn --Other ---Not containing man-made fibres ---Containing man-made fibres	Free 9.2% 6.8% 10.0% 16% and 11¢/kg	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
5309 11 00 5309 19 00	Woven fabrics of flax. -Containing 85% or more by weight of flax: --Unbleached or bleached --Other	11 7% 11 7%	G/15/R/7/2 G/15/R/7/2			
5309 21 00 5309 29 00	-Containing less than 85% by weight of flax: --Unbleached or bleached --Other	21 4% 21 4%	G/15/R/7/2 G/15/R/7/2			
5310 10 10 5310 10 90	Woven fabrics of jute or of other textile bast fibres of heading No. 53.09. -Unbleached ---Solely of jute ---Other	Free 17 5%	G/15/R/7/2 G/15/R/7/2			
5310 90 10 5310 90 90	-Other ---Solely of jute ---Other	Free 17 5%	G/15/R/7/2 G/15/R/7/2			
5311 00 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	17 5%	G/15/R/7/2			

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## Chapter 54

## MAN-MADE FILAMENTS

## Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
  - (a) By polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives;  
or
  - (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.  
The terms "synthetic" and "artificial", used in relation to fibres, mean synthetic fibres as defined at (a);  
artificial fibres as defined at (b).  
The terms "man made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".
2. Heading Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5401 10 00	Sewing thread of man-made filaments, whether or not put up for retail sale -Of synthetic filaments -Of artificial filaments	10% ad val	G/HS/R7/2			
5401 20 00		11% ad val 11% ad val 11% ad val	G/HS/R7/2			
5402 10 00	Synthetic filament yarn (other than sewing thread, not put up for retail sale, including synthetic monofilament of less than 87 decitex. -High tenacity yarn of nylon or other polyamides -High tenacity yarn of polyesters	10% ad val	G/HS/R7/2			
5402 20 00		11% ad val 11% ad val 11% ad val	G/HS/R7/2			
5402 31 00	-Textured yarn: --Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10% ad val 11% ad val	G/HS/R7/2			
5402 32 00	--Of nylon or other polyamides, measuring per single yarn more than 50 tex	10% ad val 11% ad val	G/HS/R7/2			
5402 33 00	--Of polyesters	10% ad val 11% ad val 11% ad val	G/HS/R7/2			
5402 39 00	--Other	10% ad val 11% ad val 11% ad val	G/HS/R7/2			
5402 41 00	-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: --Of nylon or other polyamides	10% ad val 11% ad val	G/HS/R7/2			
5402 42 00	--Of polyesters, partially oriented	10% ad val 11% ad val	G/HS/R7/2			
5402 43 00	--Of polyesters, other	10% ad val 11% ad val 11% ad val	G/HS/R7/2			
5402 49 00	--Other	10% ad val 11% ad val 11% ad val	G/HS/R7/2			
5402 51 00	-Other yarn, single, with a twist exceeding 50 turns per metre: --Of nylon or other polyamides	10% ad val 11% ad val	G/HS/R7/2			
5402 52 00	--Of polyesters	10% ad val 11% ad val 11% ad val	G/HS/R7/2			
5402 59 00	--Other	10% ad val 11% ad val 11% ad val	G/HS/R7/2			
	-Other yarn, multiple (folded) or cabled:					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions	
5402 61 00	--Of nylon or other polyamides	10% and 114/kq	G/HS/07/7				
5402 62 00		10% and 114/kq	G/HS/07/7				
5402 69 00		10% and 114/kq	G/HS/07/7				
5403 10 00	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex. -High tenacity yarn of viscose rayon -Textured yarn -Other yarn, single: --Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre --Of viscose rayon, with a twist exceeding 120 turns per metre --Of cellulose acetate --Other -Other yarn, multiple (folded) or cabled: --Of viscose rayon --Of cellulose acetate --Other  Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm -Monofilament -Other	9 % and 11 %	G/HS/07/7				
5403 31 00		9 %	G/HS/07/7				
5403 32 00		1 %	G/HS/07/7				
5403 33 00		10% and 114/kq	G/HS/07/7				
5403 39 00		10% and 114/kq	G/HS/07/7				
5403 41 00		10% and 114/kq	G/HS/07/7				
5403 42 00		10% and 114/kq	G/HS/07/7				
5403 49 00		10% and 114/kq	G/HS/07/7				
5404 10 00			10% and 114/kq	G/HS/07/7			
5404 90 00			10% and 114/kq	G/HS/07/7			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5405 00 00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	10% adval 114/549	G/115/R7/7			
5406 10 00	Man-made filament yarn (other than sewing thread), put up for retail sale	10% adval 114/549	G/115/R7/7			
5406 20 00	-Synthetic filament yarn -Artificial filament yarn	10% adval 114/549 114/549	G/115/R7/7			
5407 10 00	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54 04	25%	G/115/R7/7			
5407 20 00	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters	25%	G/115/R7/7			
5407 30 00	-Woven fabrics obtained from strip or the like -Fabrics specified in Note 9 to Section XI	25%	G/115/R7/7			
5407 41 00	-Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides;	25%	G/115/R7/7			
5407 42 00	--Unbleached or bleached	25%	G/115/R7/7			
5407 43 00	--Dyed	25%	G/115/R7/7			
5407 44 00	--Of yarns of different colours --Printed	25%	G/115/R7/7			
5407 51 00	-Other woven fabrics, containing 85% or more by weight of textured polyester filaments;	25%	G/115/R7/7			
5407 52 00	--Unbleached or bleached	25%	G/115/R7/7			
5407 53 00	--Dyed	25%	G/115/R7/7			
5407 54 00	--Of yarns of different colours --Printed	25%	G/115/R7/7			
5407 60 00	-Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	25%	G/115/R7/7			
5407 71 00	-Other woven fabrics, containing 85% or more by weight of synthetic filamentary	25%	G/115/R7/7			
5407 72 00	--Unbleached or bleached --Dyed	25%	12/115/R1/7			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5407 73 00 5407 74 00	--Of yarns of different colours --Printed --Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	2½% 2½%	G/HS/RT/2 G/HS/RT/2			
5407 81 00 5407 82 00 5407 83 00 5407 84 00	--Unbleached or bleached --Dyed --Of yarns of different colours --Printed	25% 2½% 2½% 2½%	G/HS/RT/2 G/HS/RT/2 G/HS/RT/2 G/HS/RT/2			
5407 91 00 5407 92 00 5407 93 00 5407 94 00	--Other woven fabrics: --Unbleached or bleached --Dyed --Of yarns of different colours --Printed	25% 2½% 2½% 2½%	G/HS/RT/2 G/HS/RT/2 G/HS/RT/2 G/HS/RT/2			
5408 10 00	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No 54 05 --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: --Unbleached or bleached --Dyed	25%	G/HS/RT/2			
5408 21 00 5408 22 00 5408 23 00 5408 24 00	--Of yarns of different colours --Printed --Dyed	2½% 2½% 2½% 2½%	G/HS/RT/2 G/HS/RT/2 G/HS/RT/2 G/HS/RT/2			
5408 31 00 5408 32 00 5408 33 00 5408 34 00	--Other woven fabrics: --Unbleached or bleached --Dyed --Of yarns of different colours --Printed	2½% 2½% 2½% 2½%	G/HS/RT/2 G/HS/RT/2 G/HS/RT/2 G/HS/RT/2			

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## Chapter 55

## MAN-MADE STAPLE FIBRES

## Note.

1. Heading Nos. 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
  - (a) Length of tow exceeding 2 m;
  - (b) Twist less than 5 turns per metre;
  - (c) Measuring per filament less than 67 decitex;
  - (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
  - (e) Total measurement of tow more than 20,000 decitex.  
Tow of a length not exceeding 2 m is to be classified in heading No. 55.03 or 55.04.

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5501 10 00	Synthetic filament tow	10% and 14%/kg	G/HS/R1/2			
5501 20 00	-Of nylon or other polyamides	10% and 14%/kg	G/HS/R7/2			
5501 30 00	-Of polyesters	10% and 14%/kg	G/HS/R7/2			
5501 30 00	-Acrylic or modacrylic	10% and 14%/kg	G/HS/R1/2			
5501 90 00	-Other	10% and 14%/kg	G/HS/R7/2			
5502 00 00	Artificial filament tow.	10% and 14%/kg	G/HS/R7/2			
5503 10 00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.					
5503 20 00	-Of nylon or other polyamides	R 5%	G/HS/R7/2			
5503 30 00	-Of polyesters	R 5%	G/HS/R1/2			
5503 40 00	-Acrylic or modacrylic	R 5%	G/HS/R1/2			
5503 90 00	-Of polypropylene -Other	R 5%	G/HS/R1/2			
5504 10 00	Artificial staple fibres, not carded, combed or otherwise processed for spinning.					
5504 90 00	-Of viscose -Other	R 5% R 5%	G/HS/R1/2 G/HS/R7/2			
5505 10 00	Waste (including noils, yarn waste and garnetted stock) of man-made fibres					
5505 20 00	-Of synthetic fibres -Of artificial fibres	Free Free	G/HS/R7/2 G/HS/R1/2			
5506 10 00	Synthetic staple fibres, carded, combed or otherwise processed for spinning.					
5506 20 00	-Of nylon or other polyamides	R 5%	G/HS/R7/2			
5506 30 00	-Of polyesters	R 5%	G/HS/R1/2			
5506 90 00	-Acrylic or modacrylic -Other	R 5% R 5%	G/HS/R1/2 G/HS/R1/2			



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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5507 00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	10 %	G/HS/R1/2			
5508 10.00	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	10% and 14/kg	G/HS/R1/2			
5508 20.00	-Of synthetic staple fibres -Of artificial staple fibres	10% and 14/kg	G/HS/R1/2			
5509 11 00	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	10% and 14/kg	G/HS/R1/2			
5509 12 00	-Containing 85% or more by weight of staple fibres of nylon or other polyamides: --Single yarn --Multiple (folded) or cabled yarn	10% and 14/kg	G/HS/R1/2			
5509 21 00	-Containing 85% or more by weight of polyester staple fibres: --Single yarn	10% and 14/kg	G/HS/R1/2			
5509 22 00	--Multiple (folded) or cabled yarn	10% and 14/kg	G/HS/R1/2			
5509 31 00	-Containing 85% or more by weight of acrylic or modacrylic staple fibres: --Single yarn	10% and 14/kg	G/HS/R1/2			
5509 32 00	--Multiple (folded) or cabled yarn	10% and 14/kg	G/HS/R1/2			
5509 41 00	-Other yarn, containing 85% or more by weight of synthetic staple fibres: --Single yarn	10% and 14/kg	G/HS/R1/2			
5509 42 00	--Multiple (folded) or cabled yarn	10% and 14/kg	G/HS/R1/2			
5509 51 00	-Other yarn, of polyester staple fibres: --Mixed mainly or solely with artificial staple fibres	10% and 14/kg	G/HS/R1/2			
5509 52 00	--Mixed mainly or solely with wool or fine animal hair	17 %	G/HS/R1/2			
5509 53 00	--Mixed mainly or solely with cotton	10% and 14/kg	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5509 59 00	--Other	10% and 11¢/kg	G/HS/R7/2			
5509 61 00	-Other yarn, of acrylic or modacrylic staple fibres:	12 5%	G/HS/R1/2			
5509 62 00	--Mixed mainly or solely with wool or fine animal hair	10% and 11¢/kg	G/HS/R7/2			
5509 69 00	--Mixed mainly or solely with cotton	10% and 11¢/kg	G/HS/R7/2			
5509 91 00	--Other yarn:	12 5%	G/HS/R7/2			
5509 92 00	--Mixed mainly or solely with wool or fine animal hair	10% and 11¢/kg	G/HS/R7/2			
5509 99 00	--Mixed mainly or solely with cotton	10% and 11¢/kg	G/HS/R7/2			
5510 11 00	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale, containing 85% or more by weight of artificial staple fibres:					
5510 12 00	--Single yarn	10% and 11¢/kg	G/HS/R7/2			
5510 20 00	--Multiple (folded) or cabled yarn	10% and 11¢/kg	G/HS/R7/2			
5510 30 00	-Other yarn, mixed mainly or solely with wool or fine animal hair	12 5%	G/HS/R7/2			
5510 90 00	-Other yarn, mixed mainly or solely with cotton	10% and 11¢/kg	G/HS/R1/2			
5510 99 00	-Other yarn	10% and 11¢/kg	G/HS/R7/2			
5511 10 00	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:					
5511 20 00	-Of synthetic staple fibres, containing 85% or more by weight of such fibres	10% and 11¢/kg	G/HS/R1/2			
5511 30 00	-Of synthetic staple fibres, containing less than 85% by weight of such fibres	10% and 11¢/kg	G/HS/R1/2			
5511 30 00	-Of artificial staple fibres	10% and 11¢/kg	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions	
5512.11.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres -Containing 85% or more by weight of polyester staple fibres. --Unbleached or bleached --Other -Containing 85% or more by weight of acrylic or modacrylic staple fibres. --Unbleached or bleached --Other --Unbleached or bleached --Other	25%	G/HS/RT/2				
5512.19.00		25%	G/HS/RT/2				
5512.21.00		25%	G/HS/RT/2				
5512.29.00		25%	G/HS/RT/2				
5512.91.00		25%	G/HS/RT/2				
5512.99.00		25%	G/HS/RT/2				
5513.11.00		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> . -Unbleached or bleached. --Of polyester staple fibres, plain weave --3-thread or 4-thread twill, including cross twill, of polyester staple fibres --Other woven fabrics of polyester staple fibres --Other woven fabrics -Dyed: --Of polyester staple fibres, plain weave --3-thread or 4-thread twill, including cross twill, of polyester staple fibres --Other woven fabrics of polyester staple fibres --Of yarns of different colours: --Of polyester staple fibres, plain weave --3-thread or 4-thread twill, including cross twill, of polyester staple fibres --Other woven fabrics of polyester staple fibres	25%	G/HS/RT/2			
5513.12.00			25%	G/HS/RT/2			
5513.13.00			25%	G/HS/RT/2			
5513.19.00			25%	G/HS/RT/2			
5513.21.00	25%		G/HS/RT/2				
5513.22.00	25%		G/HS/RT/2				
5513.23.00	25%		G/HS/RT/2				
5513.29.00	25%		G/HS/RT/2				
5513.31.00	25%		G/HS/RT/2				
5513.32.00	25%		G/HS/RT/2				
5513.37.00	25%	G/HS/RT/2					

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5513 39 00	--Other woven fabrics	25%	G/HS/R1/2			
5513 41 00	--Printed: --Of polyester staple fibres, plain weave	25%	G/HS/R1/2			
5513 42 00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	G/HS/R1/2			
5513 43 00	--Other woven fabrics of polyester staple fibres	25%	G/HS/R1/2			
5513 49 00	--Other woven fabrics	25%	G/HS/R1/2			
5514 11 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> . --Unbleached or bleached: --Of polyester staple fibres, plain weave	25%	G/HS/R1/2			
5514 12 00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	G/HS/R1/2			
5514 13 00	--Other woven fabrics of polyester staple fibres	25%	G/HS/R1/2			
5514 19 00	--Other woven fabrics	25%	G/HS/R1/2			
5514 21 00	--Dyed: --Of polyester staple fibres, plain weave	25%	G/HS/R1/2			
5514 22 00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	G/HS/R1/2			
5514 23 00	--Other woven fabrics of polyester staple fibres	25%	G/HS/R1/2			
5514 29 00	--Other woven fabrics	25%	G/HS/R1/2			
5514 31 00	--Of yarns of different colours	25%	G/HS/R1/2			
5514 32 00	--Of polyester staple fibres, plain weave --3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	G/HS/R1/2			
5514 37 00	--Other woven fabrics of polyester staple fibres	25%	G/HS/R1/2			
5514 39 00	--Other woven fabrics	25%	G/HS/R1/2			
5514 41 00	--Printed --Of polyester staple fibres, plain weave	25%	G/HS/R1/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
5514.42 00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	7½%	G/115/01/2			
5514.43 00	--Other woven fabrics of polyester staple fibres	7½%	G/115/01/2			
5514.49 00	--Other woven fabrics	7½%	G/115/01/2			
5515 11 00	Other woven fabrics of synthetic staple fibres: --Of polyester staple fibres:	7½%	G/115/07/2			
5515 12 00	--Mixed mainly or solely with viscose rayon staple fibres	7½%	G/115/01/2			
5515 13 00	--Mixed mainly or solely with man-made filaments	7½%	G/115/01/2			
5515 19 00	--Mixed mainly or solely with wool or fine animal hair	7½%	G/115/01/2			
5515 21 00	--Of acrylic or modacrylic staple fibres	7½%	G/115/01/2			
5515 22 00	--Mixed mainly or solely with man-made filaments	7½%	G/115/01/2			
5515 29 00	--Mixed mainly or solely with wool or fine animal hair	7½%	G/115/07/2			
5515 91 00	--Other woven fabrics:	7½%	G/115/07/2			
5515 92 00	--Mixed mainly or solely with man-made filaments	7½%	G/115/01/2			
5515 93 00	--Mixed mainly or solely with wool or fine animal hair	7½%	G/115/07/2			
5515 99 00	--Other	7½%	G/115/07/2			
5516 11 00	Woven fabrics of artificial staple fibres: --Containing 85% or more by weight of artificial staple fibres:	7½%	G/115/01/2			
5516 12 00	--Unbleached or bleached	7½%	G/115/01/2			
5516 13 00	--Dyed	7½%	G/115/01/2			
5516 14 00	--Of yarns of different colours	7½%	G/115/01/2			
5516 21 00	--Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	7½%	G/115/01/2			
5516 22 00	--Unbleached or bleached	7½%	G/115/01/2			
5516 23 00	--Dyed	7½%	G/115/01/2			
5516 24 00	--Of yarns of different colours	7½%	G/115/01/2			

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Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INRs on Earlier Concessions
5516 31 00	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: --Unbleached or bleached --Dyed --Of yarns of different colours --Printed -Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: --Unbleached or bleached --Dyed --Of yarns of different colours --Printed -Other: --Unbleached or bleached --Dyed --Of yarns of different colours --Printed	2½%	G/H/S/R/T/2			
5516 32 00		2½%	G/H/S/R/T/2			
5516 33 00		2½%	G/H/S/R/T/2			
5516 34 00		2½%	G/H/S/R/T/2			
5516 41 00		2½%	G/H/S/R/T/2			
5516 42 00		2½%	G/H/S/R/T/2			
5516 43 00		2½%	G/H/S/R/T/2			
5516 44 00		2½%	G/H/S/R/T/2			
5516 91 00		2½%	G/H/S/R/T/2			
5516 92 00		2½%	G/H/S/R/T/2			
5516 93 00		2½%	G/H/S/R/T/2			
5516 94 00		2½%	G/H/S/R/T/2			