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EXTRAORDINARY

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No. 2152/32 - THURSDAY, DECEMBER 05, 2019

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PART I : SECTION (I) — GENERAL

Government Notifications

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

Order under Section 3

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

1. Ports and Airports Development Levy;

- Shall be charged and levied on import of each article specified in Column III corresponding to the H. S. Headings and H. S. Codes mentioned in Column I and II of the Schedule I hereto, the concessionary rate of 5.0%, other than H.S. Code 2709.00.10 of 2.5%, as is specified in its corresponding entry in Column IV,
- Shall be charged and levied on import of each article specified in Column III corresponding to the H. S. Headings and H. S. Codes mentioned in Column I and II of the Schedule II hereto, the concessionary rate of 7.5% as is specified in its corresponding entry in Column IV,
- Shall be exempt on import of each article specified in Column III corresponding to the H. S. Headings and H. S. Codes mentioned in Columns I and II of the Schedule III hereto, and;
- Shall be charged and levied on import of any article, other than import of articles as referred to under Sub-paragraph 1(a), 1(b) and 1(c) above, at the rate of 10.0%.

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



- a) Importation of plant, machinery or equipment by any enterprise qualified for a tax holiday under section 16D or under Section 17A of the Inland Revenue Act, No. 10 of 2006, for the use by such enterprise for the purposes specified in the agreement entered into with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978, on which tax is deferred during the project implementation period subject to the fulfillment of the conditions specified in the agreement entered into.
- b) Importation of project related capital goods not being plant, machinery or equipment by any enterprise engaged in construction activities qualified for a tax holiday under Section 17A of the Inland Revenue Act, No. 10 of 2006, which has entered into an agreement with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978, other than the articles in the negative list published by the Secretary to the Treasury, during the project implementation period for the use by such enterprise for construction propose, subject to the conditions such articles are not obtainable in Sri Lanka and recommended by the Director General of Board of Investment on the request made to in that regard by such enterprise.
- c) Importation of project related capital goods during the project implementation period by any export oriented manufacturing enterprise, which has entered into an agreement on or after November 1, 2016, with the Board of Investment of Sri Lanka under Section 17 of Board of Investment of Sri Lanka Law, No. 04 of 1978, where the investment made in the fixed assets other than lands by such enterprise is not less than US\$ 200 million, subject to recommendation by the Director General of Board of Investment on the request made to in that regard by such company.
- d) Import of medical equipment to be donated to a health institution which provides health care services free of charge, as approved by the Minister in charge of the subject of Finance on the recommendation of the Secretary to the relevant line Ministry.
- e) Import of goods (other than motor vehicles and goods for the personal use) required for the purpose of provision of international transportation which are consigned to Sri Lankan Airlines Limited, Mihin Lanka (Pvt) Ltd and Air Lanka Catering Services Ltd.
- f) Importation of samples to Sri Lanka in relation to business worth not more than 50,000/- Rupees subject to such terms and conditions as prescribed by the Director General of Customs.
- g) Importation of project related capital goods by any enterprise, which has entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment of Sri Lanka Law, No. 4 of 1978, for the use in any project of such enterprise having a capital investment of not less than US\$ 50 million during the project implementation or construction period and prior to the commencement of commercial operations except any project approved under the Commercial Hub Regulation and Strategic Development Project Act, No. 14 of 2008.
- h) Importation of project related capital goods by any enterprise which invests on a project to establish climate controlled warehouse facility/cold chain logistics infrastructure facility, subject to approval of list of goods, as classified under the Harmonized System of Commodity classification (08 Digit basis) by the Secretary to the Ministry of Finance on the recommendation of the Secretary in charge of the subject of the Food Commissioner's Department during the project implementation or construction period of the said project but prior to commencement of commercial operations. Provisions of this paragraph shall be valid for 3 years from the date of publication of this Order.
- i) Sale of yachts and other vessels for pleasure or sports; rowing boats and canoes: sailboats, with or without auxiliary motor classified under the HS Code of 8903.91.00, by any enterprise, which has entered in to an agreement with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978 and engaged in the manufacturing of boats, to any enterprise which has entered into an agreement with the aforesaid Board of Investment of Sri Lanka and chartering such vessels and yachts for supply of service.

3. The orders made under Sub-section (3) of Section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011 and published in the *Extraordinary Gazette Notification* Nos. 2049/16 of 13.12.2017, 2065/42 of 06.04.2018, 2079/34 of 11.07.2018, 2113/10 of 05.03.2019, 2122/16 of 07.05.2019, 2125/64 of 31.05.2019 and 2142/7 of 24.09.2019 are hereby rescinded without prejudice the validity of anything done under said Orders in this Paragraph 3.
4. This order shall come into effect from 06 December, 2019.

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

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

SCHEDULE I

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Concessionary Rate</i>
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
	0712.20	Onions	5.0%
	0712.90	Other vegetables; mixtures of vegetables :	
	0712.90.10	Garlic	5.0%
10.01		Wheat and meslin (+).	
		Durum wheat :	
	1001.11	Seed	5.0%
	1001.19	Other	5.0%
		Other :	
	1001.91	Seed :	
	1001.91.10	Wheat grain	5.0%
	1001.91.90	Other	5.0%
	1001.99	Other :	
	1001.99.10	Wheat grain	5.0%
	1001.99.90	Other	5.0%
29.01		Acyclic hydrocarbons.	
	2901.10	Saturated	5.0%
		Unsaturated :	
	2901.21	Ethylene	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
29.02		Cyclic hydrocarbons.	
		Cyclanes, cyclenes and cycloterpenes :	
	2902.19	Other	5.0%
	2902.30	Toluene	5.0%
		Xylenes :	
	2902.41	o-Xylene	5.0%
	2902.44	Mixed xylene isomers	5.0%
	2902.50	Styrene	5.0%
	2902.70	Cumene	5.0%
	2902.90	Other	5.0%
29.03		Halogenated derivatives of hydrocarbons.	
		Saturated chlorinated derivatives of acyclic hydrocarbons :	
	2903.11	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5.0%
	2903.12	Dichloromethane (methylene chloride)	5.0%
	2903.14	Carbon tetrachloride	5.0%
	2903.15	Ethylene dichloride (ISO) (1,2-dichloroethane)	5.0%
	2903.19	Other :	
	2903.19.90	Other	5.0%
		Unsaturated chlorinated derivatives of acyclic hydrocarbons :	
	2903.21	Vinyl chloride (chloroethylene)	5.0%
	2903.23	Tetrachloroethylene (perchloroethylene)	5.0%
	2903.29	Other :	
	2903.29.90	Other	5.0%
		Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :	
	2903.31	Ethylene dibromide (ISO) (1,2- dibromoethane)	5.0%
	2903.39	Other :	
		Saturated Fluorinated derivatives of acyclic hydrocarbons :	
	2903.39.11	Trifluoromethane (HFC-23)	5.0%
	2903.39.12	Difluoromethane (HFC-32)	5.0%
	2903.39.13	Fluoromethane (HFC-41), 1,2-difluoroethane (HFC152) and 1,1-difluoroethane(HFC-152a)	5.0%
	2903.39.14	Pentafluoroethane (HFC-125), 1,1,1trifluoroethane (HFC-143a) and 1,1,2trifluoroethane (HFC-143)	5.0%
	2903.39.15	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2tetrafluoroethane (HFC-134)	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	2903.39.16	1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3 - hexafluoropropane (HFC-36cb), 1,1,1,2,3,3- hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3- hexafluoropropane (HFC-236fa)	5.0%
	2903.39.17	1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	5.0%
	2903.39.18	1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-4310mee)	5.0%
	2903.39.19	Other	5.0%
		Unsaturated fluorinated derivatives of acyclic hydrocarbons :	
	2903.39.21	2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3 tetrafluoropropene (HFO-1234ze) and (Z)1,1,1,4,4,4 - hexafluoro-2-butene (HFO-1336mzz)	5.0%
	2903.39.29	Other	5.0%
		Brominated or iodinated derivatives of acyclic hydrocarbons :	
	2903.39.31	Methyl bromide (bromomethane)	5.0%
	2903.39.39	Other	5.0%
	2903.39.40	1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1propene	5.0%
	2903.39.90	Other	5.0%
		Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :	
	2903.71	Chlorodifluoromethane	5.0%
	2903.72	Dichlorotrifluoroethane	5.0%
	2903.73	Dichlorofluoroethane	5.0%
	2903.74	Chlorodifluoroethane	5.0%
	2903.75	Dichloropentafluoropropane	5.0%
	2903.76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethane	5.0%
	2903.77	Other, perhalogenated only with fluorine and chlorine	
		Methane perhalogenated only with fluorine and chlorine :	
	2903.77.11	Chloro-fluoro-methane	5.0%
	2903.77.12	Chloro-trifluoro-methane	5.0%
	2903.77.13	Dichloro-fluoro-methane	5.0%
	2903.77.14	Dichloro-difluoro-methane	5.0%
	2903.77.15	Trichloro-fluoro-methane	5.0%
		Ethane perhalogenated with one or two chlorine atoms respectively, and one or more fluorine atoms :	
	2903.77.21	Chloro-fluoro-ethane	5.0%
	2903.77.22	Chloro- trifluoro-ethane	5.0%
	2903.77.23	Chloro-tetrafluoro-ethane	5.0%
	2903.77.24	Chloro-pentafluoro-ethane	5.0%
	2903.77.25	Dichloro-difluoro-ethane	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	2903.77.26	Dichloro-tetrafluoro-ethane	5.0%
		Ethane perhalogenated with three or more chlorine atoms respectively, and one or more fluorine atoms :	
	2903.77.31	Trichloro-fluoro-ethane	5.0%
	2903.77.32	Trichloro-difluoro-ethane	5.0%
	2903.77.33	Trichloro-trifluoro-ethane	5.0%
	2903.77.34	Tetrachloro-fluoro-ethane	5.0%
	2903.77.35	Tetrachloro-difluoro-ethane	5.0%
	2903.77.36	Pentachloro-fluoro-ethane	5.0%
		Propane perhalogenated only with one chlorine atom and one or more fluorine atoms :	
	2903.77.41	Chloro-fluoro-propane	5.0%
	2903.77.42	Chloro-difluoro-propane	5.0%
	2903.77.43	Chloro-triafluoro-propane	5.0%
	2903.77.44	Chloro-tetrafluoro-propane	5.0%
	2903.77.45	Chloro-pentafluoro-propane	5.0%
	2903.77.46	Chloro-hexafluoro-propane	5.0%
	2903.77.47	Chloro-heptafluoro-propane	5.0%
		Propane perhalogenated only with two chlorine atoms and one or more fluorine atoms :	
	2903.77.51	Dichloro-fluoro-propane	5.0%
	2903.77.52	Dichloro-difluoro-propane	5.0%
	2903.77.53	Dichloro-trifluoro-propane	5.0%
	2903.77.54	Dichloro-tetrafluoro-propane	5.0%
	2903.77.55	Dichloro-pentafluoro-propane	5.0%
		Propane perhalogenated only with three or four chlorine atoms respectively, and one or more fluorine atoms :	
	2903.77.61	Trichloro-fluoro-propane	5.0%
	2903.77.62	Trichloro-difluoro-propane	5.0%
	2903.77.63	Trichloro-trifluoro-propane	5.0%
	2903.77.64	Trichloro-tetrafluoro-propane	5.0%
	2903.77.65	Trichloro-pentafluoro-propane	5.0%
	2903.77.66	Tetrachloro-fluoro-propane	5.0%
	2903.77.67	Tetrachloro-difluoro-propane	5.0%
	2903.77.68	Tetrachloro-trifluoro-propane	5.0%
	2903.77.69	Tetrachloro-tetrafluoro-propane	5.0%
		Propane perhalogenated only with five or more chlorine atoms respectively, and one or more fluorine atoms :	
	2903.77.71	Pentachloro-fluoro-propane	5.0%
	2903.77.72	Pentachloro-difluoro-propane	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	2903.77.73	Pentachloro-trifluoro-propane	5.0%
	2903.77.74	Hexachloro-fluoro-propane	5.0%
	2903.77.75	Hexachloro-difluoro-propane	5.0%
	2903.77.76	Heptachloro-fluoro-propane	5.0%
	2903.77.80	Other hydrocarbons with more than three carbon atoms, perhalogenated only with chlorine and one or more fluorine atoms	5.0%
	2903.78	Other perhalogenated derivatives :	
		Methane perhalogenated with bromine and chlorine only :	
	2903.78.11	Bromo-chloro-methane	5.0%
	2903.78.12	Bromo-dichloro -methane	5.0%
	2903.78.13	Bromo-trichloro -methane	5.0%
	2903.78.14	Dibromo-chloro-methane	5.0%
	2903.78.15	Dibromo-dichloro-methane	5.0%
	2903.78.16	Tribromo-chloro-methane	5.0%
		Ethane perhalogenated with one bromine atom and one or more chlorine atoms :	
	2903.78.21	Bromo-chloro-ethane	5.0%
	2903.78.22	Bromo-dichloro-ethane	5.0%
	2903.78.23	Bromo-trichloro-ethane	5.0%
	2903.78.24	Bromo-tetrachloro-ethane	5.0%
	2903.78.25	Bromo-pentachloro-ethane	5.0%
		Ethane perhalogenated with two or more bromine atoms respectively, and one or more chlorine atoms :	
	2903.78.31	Dibromo-chloro-ethane	5.0%
	2903.78.32	Dibromo-dichloro-ethane	5.0%
	2903.78.33	Dibromo-trichloro-ethane	5.0%
	2903.78.34	Dibromo-tetrachloro-ethane	5.0%
	2903.78.35	Tribromo-chloro-ethane	5.0%
	2903.78.36	Tribromo-dichloro-ethane	5.0%
	2903.78.37	Tribromo-trichloro-ethane	5.0%
	2903.78.38	Tetrabromo-chloro-ethane and Tetrabromo-dichloro-ethane	5.0%
	2903.78.39	Pentabromo-chloro-ethane	5.0%
		Propane perhalogenated with one bromine atom and one or more chlorine atoms :	
	2903.78.41	Bromo-chloro-propane	5.0%
	2903.78.42	Bromo-dichloro-propane	5.0%
	2903.78.43	Bromo-trichloro-propane	5.0%
	2903.78.44	Bromo-tetrachloro-propane	5.0%
	2903.78.45	Bromo-pentachloro-propane	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	2903.78.46	Bromo-hexachloro-propane	5.0%
	2903.78.47	Bromo-heptachloro-propane	5.0%
		Propane perhalogenated with two bromine atoms and one or more chlorine atoms :	
	2903.78.51	Dibromo-chloro-propane (DBCP)	5.0%
	2903.78.52	Dibromo-dichloro-propane	5.0%
	2903.78.53	Dibromo-trichloro-propane	5.0%
	2903.78.54	Dibromo-tetrachloro-propane	5.0%
	2903.78.55	Dibromo-pentachloro-propane	5.0%
	2903.78.56	Dibromo-hexachloro-propane	5.0%
		Propane perhalogenated with three or four bromine atoms respectively, and one or more chlorine atoms :	
	2903.78.61	Tribromo-chloro-propane	5.0%
	2903.78.62	Tribromo-dichloro-propane	5.0%
	2903.78.63	Tribromo-trichloro-propane	5.0%
	2903.78.64	Tribromo-tetrachloro-propane	5.0%
	2903.78.65	Tribromo-pentachloro-propane	5.0%
	2903.78.66	Ttetrabromo-chloro-propane	5.0%
	2903.78.67	Tetrabromo-dichloro-propane	5.0%
	2903.78.68	Tetrabromo-trichloro-propane	5.0%
	2903.78.69	Tetrabromo-tetrachloro-propane	5.0%
		Propane perhalogenated with five or more bromine atoms respectively, and one or more chlorine atoms: and other hydrocarbons containing four or more carbon atoms respectively, perhalogenated only with bromine and chlorine :	
	2903.78.71	Pentabromo-chloro-propane	5.0%
	2903.78.72	Pentabromo-dichloro-propane	5.0%
	2903.78.73	Pentabromo-trichloro-propane	5.0%
	2903.78.74	Hexabromo-chloro-propane	5.0%
	2903.78.75	Hexabromo-dichloro-propane	5.0%
	2903.78.76	Heptabromo-chloro-propane	5.0%
	2903.78.77	Other hydrocarbons containing four or more carbon atoms respectively, perhalogenated only with bromine and chlorine	5.0%
		Other hydrocarbons perhalogenated only with bromine and fluorine :	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	2903.78.81	Derivatives of methane with one, two or three bromine atoms respectively, and one or more fluorine atoms, the following : Bromo-fluoro-methane, Bromo-difluoro-methane, Bromo-trifluoro-methane, Dibromo-fluoro-methane, Dibromo-difluoro-methane, Tribromo-fluoro-methane.	5.0%
	2903.78.82	Derivatives of ethane, with one bromine atom and one or more fluorine atoms, namely: Bromo-fluoro-ethane, Bromo-difluoro-ethane, Bromo-trifluoro-ethane, Bromo-tetrafluoro-ethane, Bromo-pentafluoro-ethane.	5.0%
	2903.78.83	Derivatives of ethane, with two bromine atoms and one or more fluorine atoms, namely: Dibromo-fluoro-ethane, Dibromo-difluoro-ethane, Dibromo-trifluoro-ethane, Dibromo-tetrafluoro-ethane.	5.0%
	2903.78.84	Other derivatives of ethane with three or more bromine atoms and one or more fluorine atoms, namely: Tribromo-fluoro-ethane, Tribromo-difluoro-ethane, Tribromo-trifluoro-ethane, Tetrabromo-fluoro-ethane, Tetrabromo-difluoro-ethane, Pentabromo-fluoro-ethane.	5.0%
	2903.78.85	Derivatives of propane, with one bromine atom and one or more fluorine atoms, namely: Bromo-fluoro-propane, Bromo-difluoro-propane, Bromo-trifluoro-propane, Bromo-tetrafluoro-propane, Bromo-pentafluoro-propane, Bromo-hexafluoro-propane, Bromo-heptafluoro-propane.	5.0%
	2903.78.86	Derivatives of propane, with two bromine atoms and one or more fluorine atoms, namely: Dibromo-fluoro-propane, Dibromo-difluoro-propane, Dibromo-trifluoro-propane, Dibromo-tetrafluoro-propane, Dibromo-pentafluoro-propane, Dibromo-hexafluoro-propane.	5.0%

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Concessionary</i> <i>Rate</i>
	2903.78.87	Derivatives of propane, with three bromine atoms and one or more fluorine atoms, namely: Tribromo-fluoro-propane, Tribromo-difluoro-propane, Tribromo-trifluoro-propane, Tribromo-tetrafluoro-propane, Tribromo-pentafluoro-propane.	5.0%
	2903.78.88	Derivatives of propane, with four bromine atoms and one or more fluorine atoms, namely: Tetrabromo-fluoro-propane, Tetrabromo-difluoro-propane, Tetrabromo-trifluoro-propane, Tetrabromo-tetrafluoro-propane,	5.0%
	2903.78.89	Other derivatives of propane, with five or six bromine atoms respectively and one or more fluorine atoms, namely: Pentabromo-fluoro-propane, Pentabromo-difluoro-propane, Pentabromo-trifluoro-propane, Hexabromo-fluoro-propane, Hexabromo-difluoro-propane, Heptabromo-fluoro-propane.	5.0%
	2903.78.90	Other hydrocarbons containing four or more carbon atoms perhalogenated with bromine and fluorine :	5.0%
	2903.79	Other	5.0%
		Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :	
	2903.81	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5.0%
	2903.83	Mirex (ISO)	5.0%
	2903.89	Other :	
	2903.89.10	Toxaphene (Camphechlor)	5.0%
	2903.89.90	Other	5.0%
		Halogenated derivatives of aromatic hydrocarbons:	
	2903.91	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5.0%
	2903.92	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) :	
	2903.92.10	Hexachlorobenzene (ISO)	5.0%
	2903.92.20	DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(pchlorophenyl)ethane)	5.0%
	2903.93	Pentachlorobenzene (ISO)	5.0%
	2903.94	Hexabromobiphenyls	5.0%
	2903.99	Other	
		Phenyl derivatives :	
	2903.99.12	Other Polybrominated biphenyls (PBB)	5.0%
	2903.99.13	Polychlorinated biphenyls (PCB)	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	2903.99.14	Polychlorinated terphenyls (PCT)	5.0%
	2903.99.19	Other	5.0%
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
	2904.10	Derivatives containing only sulpho groups, their salts and ethyl esters	5.0%
		Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :	
	2904.31	Perfluorooctane sulphonic acid	5.0%
	2904.32	Ammonium perfluorooctane sulphonate	5.0%
	2904.33	Lithium perfluorooctane sulphonate	5.0%
	2904.34	Potassium perfluorooctane sulphonate	5.0%
	2904.35	Other salts of perfluorooctane sulphonic acid	5.0%
	2904.36	Perfluorooctane sulphonyl fluoride	5.0%
		Other :	
	2904.91	Trichloronitromethane (chloropicrin)	5.0%
	2904.99	Other	5.0%
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Saturated monohydric alcohols :	
	2905.11	Methanol (methyl alcohol)	5.0%
	2905.12	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5.0%
	2905.13	Butan-1-ol (n-butyl alcohol)	5.0%
	2905.14	Other butanols	5.0%
	2905.17	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5.0%
	2905.19	Other :	
	2905.19.90	Other	5.0%
		Unsaturated monohydric alcohols :	
	2905.22	Acyclic terpene alcohols	5.0%
		Diols :	
	2905.31	Ethylene glycol (ethanediol)	5.0%
	2905.32	Propylene glycol (propane-1,2-diol)	5.0%
	2905.39	Other	5.0%
		Other polyhydric alcohols :	
	2905.41	2-Ethyl-2 (hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	2905.42	Pentaerythritol	5.0%
	2905.44	D-glucitol (sorbitol)	5.0%
	2905.45	Glycerol	5.0%
		Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :	
	2905.51	Ethchlorvynol (INN)	5.0%
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Cyclanic, cyclenic or cycloterpenic :	
	2906.11	Menthol	5.0%
	2906.19	Other	5.0%
		Aromatic :	
	2906.21	Benzyl alcohol	5.0%
	2906.29	Other	5.0%
29.07		Phenols; phenol-alcohols.	
		Monophenols :	
	2907.11	Phenol (hydroxybenzene) and its salts	5.0%
	2907.12	Cresols and their salts	5.0%
	2907.13	Octylphenol, nonylphenol and their isomers; salts thereof	5.0%
	2907.19	Other	5.0%
		Polyphenols; phenol-alcohols :	
	2907.22	Hydroquinone (quinol) and its salts	5.0%
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
		Derivatives containing only halogen substituents and their salts :	
	2908.11	Pentachlorophenol (ISO)	5.0%
		Other :	
	2908.91	Dinoseb (ISO) and its salts	5.0%
	2908.92	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5.0%
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
		Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	2909.11	Diethyl ether	5.0%
	2909.19	Other :	
	2909.19.10	Nitrated derivatives	5.0%
	2909.20	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	2909.20.10	Nitrated derivatives	5.0%
	2909.30	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
		Other :	
	2909.30.91	Tetrabromo diphenyl ether	5.0%
	2909.30.92	Pentabromo diphenyl ether	5.0%
	2909.30.93	Hexabromo diphenyl ether	5.0%
	2909.30.94	Heptabromo diphenyl ether	5.0%
		Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	2909.41	2,2'-Oxydiethanol (diethylene glycol, digol) :	
	2909.41.90	Other	5.0%
	2909.43	Monobutyl ethers of ethylene glycol or of diethylene glycol :	
	2909.43.10	Nitrated derivatives	5.0%
	2909.43.90	Other	5.0%
	2909.44	Other monoalkylethers of ethylene glycol or of diethylene glycol :	
	2909.44.90	Other	5.0%
	2909.49	Other :	
	2909.49.90	Other	5.0%
	2909.50	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	2909.50.90	Other	5.0%
	2909.60	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	2909.60.90	Other	5.0%
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2910.90	Other	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
		Acyclic aldehydes without other oxygen function :	
	2912.11	Methanal (formaldehyde)	5.0%
	2912.19	Other	5.0%
		Cyclic aldehydes without other oxygen function :	
	2912.29	Other	5.0%
		Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :	
	2912.41	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5.0%
	2912.42	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.0%
	2912.50	Cyclic polymers of aldehydes :	
	2912.50.10	Metaldehyde	5.0%
	2912.60	Paraformaldehyde	5.0%
29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Acyclic ketones without other oxygen function :	
	2914.11	Acetone	5.0%
	2914.12	Butanone (methyl ethyl ketone)	5.0%
	2914.13	4-Methylpentan-2-one (methyl isobutyl ketone)	5.0%
		Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :	
	2914.22	Cyclohexanone and methylcyclohexanones	5.0%
	2914.29	Other :	
	2914.29.10	Camphor	5.0%
	2914.29.90	Other	5.0%
		Aromatic ketones without other oxygen function :	
	2914.31	Phenylacetone (phenylpropan-2-one)	5.0%
	2914.39	Other	5.0%
	2914.40	Ketone-alcohols and ketone-aldehydes	5.0%
	2914.50	Ketone-phenols and ketones with other oxygen function	5.0%
		Quinones :	
	2914.69	Other	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Formic acid, its salts and esters :	
	2915.11	Formic acid	5.0%
	2915.12	Salts of formic acid	5.0%
		Acetic acid and its salts; acetic anhydride :	
	2915.21	Acetic acid	5.0%
	2915.29	Other	5.0%
		Esters of acetic acid :	
	2915.31	Ethyl acetate	5.0%
	2915.32	Vinyl acetate	5.0%
	2915.33	n-Butyl acetate	5.0%
	2915.36	Dinoseb (ISO) acetate	5.0%
	2915.39	Other	5.0%
	2915.50	Propionic acid, its salts and esters	5.0%
	2915.60	Butanoic acids, pentanoic acids, their salts and esters	5.0%
	2915.70	Palmitic acid, stearic acid, their salts and esters	5.0%
	2915.90	Other	5.0%
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2916.11	Acrylic acid and its salts	5.0%
	2916.12	Esters of acrylic acid	5.0%
	2916.13	Methacrylic acid and its salts	5.0%
	2916.14	Esters of methacrylic acid	5.0%
	2916.16	Binapacryl (ISO)	5.0%
	2916.19	Other	5.0%
	2916.20	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2916.20.30	Prallethrin (ETOC) 2.5	5.0%
	2916.20.40	Transfluthrin	5.0%
		Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2916.31	Benzoic acid, its salts and esters	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	2916.32	Benzoyl peroxide and benzoyl chloride	5.0%
29.17		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 :	
	2917.11	Oxalic acid, its salts and esters	5.0%
	2917.14	Maleic anhydride	5.0%
	2917.19	Other	5.0%
	2917.20	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides,halides, peroxides, peroxyacids and their derivatives	5.0%
		Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2917.32	Diocetyl orthophthalates	5.0%
	2917.34	Other esters of orthophthalic acid	5.0%
	2917.35	Phthalic anhydride	5.0%
	2917.37	Dimethyl terephthalate	5.0%
	2917.39	Other	5.0%
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2918.11	Lactic acid, its salts and esters	5.0%
	2918.14	Citric acid	5.0%
	2918.15	Salts and esters of citric acid	5.0%
	2918.16	Gluconic acid, its salts and esters	5.0%
	2918.18	Chlorobenzilate (ISO)	5.0%
		Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2918.21	Salicylic acid and its salts	5.0%
	2918.23	Other esters of salicylic acid and their salts	5.0%
	2918.29	Other	5.0%
		Other :	
	2918.99	Other :	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	2918.99.20	(4-chloro-2-methylphenoxy) acetic acid (MCPA)	5.0%
	2918.99.90	Other	5.0%
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2920.11	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	5.0%
	2920.19	Other :	
	2920.19.10	Fenithrothian and other nitrated derivatives	5.0%
		Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2920.23	Trimethyl phosphate	5.0%
	2920.24	Triethyl phosphate	5.0%
	2920.29	Other	5.0%
	2920.30	Endosulfan (ISO)	5.0%
	2920.90	Other	5.0%
29.21		Amine -function compounds.	
		Acyclic monoamines and their derivatives; salts thereof :	
	2921.11	Methylamine, di- or trimethylamine and their salts	5.0%
	2921.12	2-(N,N-Dimethylamino)ethylchloride hydrochloride	5.0%
	2921.13	2-(N,N-Diethylamino)ethylchloride hydrochloride	5.0%
	2921.14	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	5.0%
	2921.19	Other	5.0%
		Acyclic polyamines and their derivatives; salts thereof :	
	2921.21	Ethylenediamine and its salts	5.0%
	2921.29	Other	5.0%
		Aromatic monoamines and their derivatives; salts thereof :	
	2921.41	Aniline and its salts	5.0%
	2921.46	Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phenetermine (INN); salts thereof	5.0%
		Aromatic polyamines and their derivatives; salts thereof :	
	2921.51	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	2921.59	Other	5.0%
29.22		Oxygen-function amino-compounds.	
		Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :	
	2922.11	Monoethanolamine and its salts	5.0%
	2922.12	Diethanolamine and its salts	5.0%
	2922.14	Dextropropoxyphene (INN) and its salts	5.0%
	2922.15	Triethanolamine	5.0%
	2922.16	Diethanolammonium perfluorooctane sulphonate	5.0%
	2922.18	2-(N,N-Diisopropylamino)ethanol	5.0%
		Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :	
	2922.31	Amfepramone (INN), methadone (INN) and normethadone (INN) ; salts thereof	5.0%
		Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :	
	2922.41	Lysine and its esters; salts thereof	5.0%
	2922.42	Glutamic acid and its salts :	
	2922.42.10	Mono sodium glutamate	5.0%
	2922.42.90	Other	5.0%
	2922.43	Anthranilic acid and its salts	5.0%
	2922.49	Other	5.0%
	2922.50	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5.0%
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
	2923.10	Choline and its salts	5.0%
	2923.20	Lecithins and other phosphoaminolipids	5.0%
	2923.30	Tetraethylammonium perfluorooctane sulphonate	5.0%
	2923.40	Didecyltrimethylammonium perfluorooctane sulphonate	5.0%
	2923.90	Other	5.0%
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
		Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :	
	2924.11	Meprobamate (INN)	5.0%
	2924.12	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5.0%
	2924.19	Other	5.0%
		Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :	
	2924.21	Ureines and their derivatives; salts thereof	5.0%
	2924.24	Ethinamate (INN)	5.0%
	2924.25	Alachlor (ISO)	5.0%
	2924.29	Other :	
	2924.29.10	Metalaxyl	5.0%
	2924.29.20	Fenobucarb (2-sec-butylphenyl methylcarbamate)	5.0%
	2924.29.30	Propanyl	5.0%
	2924.29.40	Propoxur	5.0%
	2924.29.90	Other	5.0%
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	
		Imides and their derivatives; salts thereof :	
	2925.11	Saccharin and its salts	5.0%
	2925.12	Gluethimide (INN)	5.0%
	2925.19	Other	5.0%
		Imines and their derivatives; salts thereof :	
	2925.21	Chlordimeform (ISO)	5.0%
	2925.29	Other	5.0%
29.26		Nitrile-function compounds.	
	2926.30	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-diemthylamino-4,4-diphenylbutane)	5.0%
	2926.40	alpha- Phenylacetoacetonitrile	5.0%
29.27	2927.00	Diazo-, azo- or azoxy-compounds.	5.0%
29.28	2928.00	Organic derivatives of hydrazine or of hydroxylamine.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
29.29		Compounds with other nitrogen function.	
	2929.10	Isocyanates	5.0%
	2929.90	Other	5.0%
29.30		Organo-sulphur compounds.	
	2930.30	Thiuram mono-, di- or tetrasulphides	5.0%
	2930.40	Methionine	5.0%
	2930.60	2-(N,N-Diethylamino)ethanethiol	5.0%
	2930.70	Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	5.0%
	2930.80	Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	5.0%
	2930.90	Other :	
	2930.90.30	Fenamiphos	5.0%
	2930.90.50	Phenthoate	5.0%
	2930.90.90	Other	5.0%
29.31		Other organo-inorganic compounds.	
	2931.10	Tetramethyl lead and tetraethyl lead :	
	2931.10.10	Tetraethyl lead	5.0%
	2931.10.20	Tetramethyl lead	5.0%
	2931.20	Tributyltin compounds	5.0%
		Other organo-phosphorous derivatives :	
	2931.33	Diethyl ethylphosphonate	5.0%
	2931.35	2,4,6- Tripropyl -1,3,5,2,4,6- trioxatriphosphinane 2,4,6-trioxide	5.0%
	2931.90	Other :	
	2931.90.10	Triphenyl tin	5.0%
	2931.90.20	Organo-mercury compound	5.0%
	2931.90.30	Exolit OP 560 TP (phosphonic acid, methyl-, polyglycol ester)	5.0%
		Other :	
	2931.90.99	Other	5.0%
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.	
		Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :	
	2932.19	Other	5.0%
		Other :	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	2932.91	Isosafrole	5.0%
	2932.92	1-(1,3-Benzodioxol-5-yl)propan-2-one	5.0%
	2932.95	Tetrahydrocannabinols (all isomers)	5.0%
	2932.99	Other :	
	2932.99.20	Polychlorinated dibenzo-p-dioxins	5.0%
	2932.99.30	Polychlorinated dibenzofurans (PCDD/PCDF)	5.0%
	2932.99.90	Other	5.0%
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.	
		Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :	
	2933.19	Other	5.0%
		Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :	
	2933.21	Hydantoin and its derivatives	5.0%
	2933.29	Other	5.0%
		Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :	
	2933.31	Pyridine and its salts	5.0%
	2933.39	Other :	
	2933.39.10	Paraquat dichloride	5.0%
	2933.39.90	Other	5.0%
		Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :	
	2933.41	Levorphanol (INN) and its salts	5.0%
		Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :	
	2933.53	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN), and vinylbital (INN); salts thereof	5.0%
	2933.55	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5.0%
	2933.59	Other :	
	2933.59.90	Other	5.0%
		Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :	
	2933.61	Melamine	5.0%
	2933.69	Other	5.0%
		Lactams :	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	2933.71	6-Hexanelactam (epsilon-caprolactam)	5.0%
	2933.72	Clobazam (INN) and methypylon (INN)	5.0%
		Other :	
	2933.91	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl lofl azepate (INN), fl udiazepam (INN), fl unitrazepam (INN), fl urazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	5.0%
	2933.92	Azinphos-methyl (ISO)	5.0%
	2933.99	Other :	
	2933.99.90	Other	5.0%
29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	
	2934.20	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5.0%
	2934.30	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	5.0%
		Other :	
	2934.99	Other	5.0%
29.35		Sulphonamides.	
	2935.10	N-Methylperfluorooctane sulphonamide	5.0%
	2935.20	N-Ethylperfluorooctane sulphonamide	5.0%
	2935.30	N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	5.0%
	2935.40	N-(2-Hydroxyethyl)-N- methylperfluorooctane sulphonamide	5.0%
	2935.50	Other perfluorooctane sulphonamides	5.0%
	2935.90	Other	5.0%
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	
		Vitamins and their derivatives, unmixed :	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	2936.21	Vitamins A and their derivatives	5.0%
	2936.22	Vitamin B1 and its derivatives	5.0%
	2936.23	Vitamin B2 and its derivatives	5.0%
	2936.24	D- or DL- Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	5.0%
	2936.25	Vitamin B ₆ and its derivatives	5.0%
	2936.26	Vitamin B ₁₂ and its derivatives	5.0%
	2936.27	Vitamin C and its derivatives	5.0%
	2936.28	Vitamin E and its derivatives	5.0%
	2936.29	Other vitamins and their derivatives	5.0%
	2936.90	Other, including natural concentrates	5.0%
29.37		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	
		Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :	
	2937.11	Somatotropin, its derivatives and structural analogues	5.0%
		Steroidal hormones, their derivatives and structural analogues :	
	2937.21	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	5.0%
	2937.23	Oestrogens and progestogens	5.0%
	2937.50	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5.0%
29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	2938.90	Other	5.0%
29.39		Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
		Alkaloids of opium and their derivatives; salts thereof :	
	2939.11	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	5.0%
		Ephedrines and their salts :	
	2939.41	Ephedrine and its salts	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	2939.42	Pseudoephedrine (INN) and its salts	5.0%
	2939.43	Cathine (INN) and its salts	5.0%
	2939.44	Norephedrine and its salts	5.0%
	2939.49	Other	5.0%
		Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :	
	2939.51	Fenetylline (INN) and its salts	5.0%
	2939.59	Other	5.0%
		Alkaloids of rye ergot and their derivatives; salts thereof :	
	2939.61	Ergometrine (INN) and its salts	5.0%
	2939.62	Ergotamine (INN) and its salts	5.0%
	2939.63	Lysergic acid and its salts	5.0%
		Other, of vegetal origin :	
	2939.71	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate: salts, esters and other derivatives thereof	5.0%
	2939.79	Other	5.0%
	2939.80	Other	5.0%
29.40	2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar ester and their salts, other than products of heading 29.37, 29.38 or 29.39.	5.0%
29.41		Antibiotics.	
	2941.10	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5.0%
	2941.50	Erythromycin and its derivatives; salts thereof	5.0%
	2941.90	Other	5.0%
29.42	2942.00	Other organic compounds.	5.0%
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	
		Organic surface-active agents, whether or not put up for the retail sale :	
	3402.11	Anionic	5.0%
	3402.12	Cationic	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	3402.13	Non-ionic	5.0%
	3402.19	Other	5.0%
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials(+).	
	3920.30	Of polymers of styrene :	
	3920.30.10	Of a thickness not exceeding 2 mm	5.0%
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	
	3926.90	Other :	
	3926.90.80	Hardened gelatin capsules	5.0%
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	
		Other kraft paper and paperboard weighing 150 g/m ² or less :	
	4804.31	Unbleached	5.0%
	4804.39	Other	5.0%
72.07		Semi-finished products of iron or non-alloy steel.	
		Containing by weight less than 0.25% of carbon :	
	7207.11	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	
	7207.11.10	Billets	5.0%
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	
	7210.30	Electrolytically plated or coated with zinc	5.0%
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	
	7212.40	Painted, varnished or coated with plastics	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.	
		Other :	
	7225.92	Otherwise plated or coated with zinc	5.0%
74.11		Copper tubes and pipes.	
	7411.10	Of refined copper	5.0%
78.01		Unwrought lead.	
	7801.10	Refined lead	5.0%
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	
		Steam or other vapour generating boilers :	
	8402.11	Watertube boilers with a steam production exceeding 45 t per hour	5.0%
	8402.12	Watertube boilers with a steam production not exceeding 45 t per hour	5.0%
	8402.19	Other vapour generating boilers, including hybrid boilers	5.0%
	8402.20	Super-heated water boilers	5.0%
	8402.90	Parts	5.0%
84.03		Central heating boilers other than those of heading 84.02.	
	8403.10	Boilers	5.0%
	8403.90	Parts	5.0%
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	
	8404.10	Auxiliary plant for use with boilers of heading 84.02 or 84.03	5.0%
	8404.20	Condensers for steam or other vapour power units	5.0%
	8404.90	Parts	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
84.05		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	
	8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5.0%
	8405.90	Parts	5.0%
84.06		Steam turbines and other vapour turbines.	
		Other turbines :	
	8406.82	Of an output not exceeding 40 MW	5.0%
	8406.90	Parts	5.0%
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.	
	8407.10	Aircraft engines	5.0%
		Marine propulsion engines :	
	8407.21	Outboard motors	5.0%
	8407.29	Other :	5.0%
		Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :	
		Of a cylinder capacity not exceeding 50 cc :	
	8407.31.20	Other, used	5.0%
	8407.31.90	Other	5.0%
	8407.32	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
	8407.32.20	Other, used	5.0%
	8407.32.90	Other	5.0%
	8407.33	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :	
	8407.33.20	Other, used	5.0%
	8407.33.90	Other	5.0%
	8407.34	Of a cylinder capacity exceeding 1,000 cc :	
	8407.34.90	Other	5.0%
	8407.90	Other engines :	
	8407.90.10	More than ten years old	5.0%
	8407.90.90	Other	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
	8408.10	Marine propulsion engines	5.0%
	8408.20	Engines of a kind used for the propulsion of vehicles of Chapter 87 :	
	8408.20.10	Used	5.0%
	8408.20.90	Other	5.0%
	8408.90	Other engines :	
	8408.90.10	Used	5.0%
	8408.90.90	Other	5.0%
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
		Other :	
	8409.91	Suitable for use solely or principally with sparkignition internal combustion piston engines :	
	8409.91.10	Engine blocks, and cylinder heads for two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	5.0%
	8409.91.90	Other	5.0%
84.10		Hydraulic turbines, water wheels, and regulators therefor.	
		Hydraulic turbines and water wheels :	
	8410.11	Of a power not exceeding 1,000 kW	5.0%
	8410.12	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5.0%
	8410.13	Of a power exceeding 10,000 kW	5.0%
	8410.90	Parts, including regulators	5.0%
84.11		Turbo-jets, turbo-propellers and other gas turbines.	
		Turbo-jets :	
	8411.11	Of a thrust not exceeding 25 kN	5.0%
	8411.12	Of a thrust exceeding 25 kN	5.0%
		Turbo-propellers :	
	8411.21	Of a power not exceeding 1,100 kW	5.0%
		Parts :	
	8411.99	Other	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
84.12		Other engines and motors.	
		Hydraulic power engines and motors :	
	8412.21	Linear acting (cylinders)	5.0%
	8412.29	Other	5.0%
		Pneumatic power engines and motors :	
	8412.31	Linear acting (cylinders)	5.0%
	8412.39	Other	5.0%
	8412.80	Other	5.0%
	8412.90	Parts	5.0%
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
	8414.10	Vacuum pumps	5.0%
	8414.20	Hand or foot-operated air pump	5.0%
	8414.30	Compressors of a kind used in refrigerating equipment	5.0%
	8414.40	Air compressors mounted on a wheeled chassis for towing	5.0%
		Fans :	
	8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5.0%
	8414.59	Other	5.0%
	8414.60	Hoods having a maximum horizontal side not exceeding 120 cm	5.0%
	8414.80	Other	5.0%
	8414.90	Parts :	
	8414.90.10	Parts of subheading 8414.51 and national subdivision 8414.59	5.0%
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
	8415.10	Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system" :	
		"Split system" :	
	8415.10.21	Of a capacity not exceeding 9,000 BTU	5.0%
	8415.10.22	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	5.0%
	8415.10.23	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8415.10.24	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	5.0%
	8415.10.25	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	5.0%
		Self-contained :	
	8415.10.31	Of a capacity not exceeding 9,000 BTU	5.0%
	8415.10.32	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	5.0%
	8415.10.33	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	5.0%
	8415.10.34	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	5.0%
	8415.10.35	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	5.0%
	8415.90	Parts :	
	8415.90.90	Other	5.0%
84.16		Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	
	8416.10	Furnace burners for liquid fuel	5.0%
	8416.20	Other furnace burners, including combination burners	5.0%
	8416.30	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5.0%
	8416.90	Parts	5.0%
84.17		Industrial or Laboratory furnaces and ovens, including incinerators, non-electric.	
	8417.10	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5.0%
	8417.20	Bakery ovens, including biscuit ovens	5.0%
	8417.80	Other	5.0%
	8417.90	Parts	5.0%
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
	8418.10	Combined refrigerator-freezers, fitted with separate external doors:	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	8418.10.10	Used / reconditioned	5.0%
	8418.10.90	Other	5.0%
		Refrigerators, household type :	
	8418.21	Compression-type :	
	8418.21.10	Used / reconditioned	5.0%
	8418.21.90	Other	5.0%
	8418.29	Other :	
	8418.29.10	Used / reconditioned absorption-type, electrical	5.0%
	8418.29.20	Other absorption-type, electrical	5.0%
	8418.29.30	Other used / reconditioned	5.0%
	8418.29.90	Other	5.0%
	8418.30	Freezers of the chest type, not exceeding 800 l capacity :	
	8418.30.10	Not exceeding 566 l used / reconditioned	5.0%
	8418.30.20	Other, not exceeding 566 l	5.0%
	8418.30.30	Other, used / reconditioned	5.0%
	8418.30.90	Other	5.0%
	8418.40	Freezers of the upright type, not exceeding 900 l capacity :	
	8418.40.10	Not exceeding 566 l used / reconditioned	5.0%
	8418.40.20	Other, not exceeding 566 l	5.0%
	8418.40.30	Other, used / reconditioned	5.0%
	8418.40.90	Other	5.0%
	8418.50	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :	
	8418.50.10	Used / reconditioned	5.0%
		Other refrigerating or freezing equipment; heat pumps :	
	8418.69	Other :	
	8418.69.10	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned	5.0%
	8418.69.20	Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l	5.0%
	8418.69.30	Blast-freezers for preserving poultry meat used/ reconditioned	5.0%
	8418.69.40	Other, blast-freezers for preserving poultry meat	5.0%
	8418.69.50	Milk chilling tanks used/ reconditioned	5.0%
	8418.69.70	Other, used/ re-conditioned	5.0%
		Parts :	
	8418.91	Furniture designed to receive refrigerating or freezing equipment :	
	8418.91.10	Cabinets for refrigerators	5.0%
	8418.91.20	Other cabinets	5.0%
	8418.91.90	Other	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8418.99	Other	5.0%
84.19		Machinery, Plants or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling rectifying, sterilizing, pasteurizing, steaming, drying evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes ; instantaneous or storage water heaters, non-electric.	
		Instantaneous or storage water heaters, nonelectric :	
	8419.11	Instantaneous gas water heaters	5.0%
	8419.19	Other	5.0%
	8419.20	Medical, surgical or laboratory sterilisers	5.0%
		Dryers :	
	8419.32	For wood, paper pulp, paper or paperboard	5.0%
	8419.39	Other	5.0%
	8419.50	Heat exchange units	5.0%
	8419.60	Machinery for liquefying air or other gases	5.0%
		Other machinery, plant and equipment :	
	8419.81	For making hot drinks or for cooking or heating food	5.0%
	8419.89	Other :	
	8419.89.90	Other	5.0%
	8419.90	Parts	5.0%
84.20		Calendaring or other rolling machines, other than for metals or glass, and cylinder therefor.	
	8420.10	Calendaring or other rolling machines	5.0%
		Parts :	
	8420.91	Cylinders	5.0%
	8420.99	Other	5.0%
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
		Centrifuges, including centrifugal dryers :	
	8421.11	Cream separators	5.0%
	8421.12	Clothes-dryers	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	8421.19	Other :	
	8421.19.10	Centrifuges for testing of milk including milk-fat	5.0%
	8421.19.90	Other	5.0%
		Filtering or purifying machinery and apparatus for liquids :	
	8421.21	For filtering or purifying water :	
	8421.21.10	Household, candle type	5.0%
	8421.22	For filtering or purifying beverages other than water	5.0%
	8421.29	Other :	
	8421.29.10	Disposable sterilized dialyzer	5.0%
	8421.29.90	Other	5.0%
		Filtering or purifying machinery and apparatus for gases :	
	8421.31	Intake air filters for internal combustion engines	5.0%
	8421.39	Other	5.0%
		Parts :	
	8421.91	Of centrifuges, including centrifugal dryers	5.0%
	8421.99	Other :	
	8421.99.10	Replacement oil filter cartridges (elements) for internal combustion engines	5.0%
	8421.99.20	Replacement air filter cartridges (elements) for internal combustion engines	5.0%
	8421.99.90	Other	5.0%
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages (+) .	
		Dish washing machines :	
	8422.11	Of the household type	5.0%
	8422.19	Other	5.0%
	8422.20	Machinery for cleaning or drying bottles or other containers	5.0%
	8422.30	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages :	
	8422.30.90	Other	5.0%
	8422.40	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5.0%
	8422.90	Parts	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds (+).	
	8423.20	Scales for continuous weighing of goods on conveyors	5.0%
84.24		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines (+).	
	8424.10	Fire extinguishers, whether or not charged	5.0%
	8424.20	Spray guns and similar appliances	5.0%
	8424.30	Steam or sand blasting machines and similar jet projecting machines	5.0%
		Agricultural or horticultural sprayers :	
	8424.41	Portable sprayers	5.0%
	8424.49	Other	5.0%
		Other appliances :	
	8424.82	Agricultural or horticultural	5.0%
	8424.89	Other	5.0%
	8424.90	Parts	5.0%
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	
		Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :	
	8425.11	Powered by electric motor	5.0%
	8425.19	Other	5.0%
		Winches; capstans :	
	8425.31	Powered by electric motor	5.0%
	8425.39	Other	5.0%
		Jacks; hoists of a kind used for raising vehicles :	
	8425.41	Built-in Jacking systems of a type used in garages	5.0%
	8425.42	Other jacks and hoists, hydraulic	5.0%
	8425.49	Other	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	
		Overhead traveling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :	
	8426.11	Overhead travelling cranes on fixed support	5.0%
	8426.12	Mobile lifting frames on tyres and straddle carriers	5.0%
	8426.19	Other	5.0%
	8426.20	Tower cranes	5.0%
	8426.30	Portal or pedestal jib cranes	5.0%
		Other machinery, self-propelled :	
	8426.41	On tyres	5.0%
	8426.49	Other	5.0%
		Other machinery :	
	8426.91	Designed for mounting on road vehicles	5.0%
	8426.99	Other	5.0%
84.27		Fork-lift trucks; other work trucks fitted with lifting or handling equipment.	
	8427.10	Self-propelled trucks powered by an electric motor	5.0%
	8427.90	Other trucks :	
	8427.90.10	Hand operated pallet truck with hydraulic jack	5.0%
	8427.90.90	Other	5.0%
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
	8428.20	Pneumatic elevators and conveyors	5.0%
		Other continuous-action elevators and conveyors, for goods or materials :	
	8428.32	Other, bucket type	5.0%
	8428.33	Other, belt type	5.0%
	8428.39	Other	5.0%
	8428.40	Escalators and moving walkways	5.0%
	8428.60	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5.0%
	8428.90	Other machinery	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
		Bulldozers and angle dozers :	
	8429.11	Track laying	5.0%
	8429.19	Other	5.0%
	8429.20	Graders and levellers	5.0%
	8429.40	Tamping machines and road rollers	5.0%
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snowploughs and snow-blowers.	
	8430.10	Pile-deivers and pile-extractors	5.0%
		Coal or rock cutters and tunnelling machinery:	
	8430.39	Other	5.0%
		Other machinery, not self-propelled :	
	8430.61	Tamping or compacting machinery	5.0%
	8430.69	Other	5.0%
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	
	8431.10	Of machinery of heading 84.25	5.0%
	8431.20	Of machinery of heading 84.27	5.0%
		Of machinery of heading 84.28 :	
	8431.31	Of lifts, skip hoists or escalators	5.0%
	8431.39	Other	5.0%
		Of machinery of heading 84.26, 84.29 or 84.30 :	
	8431.41	Buckets, shovels, grabs and grips	5.0%
	8431.42	Bulldozer or angle dozerblades	5.0%
	8431.43	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	5.0%
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
	8432.90	Parts :	
	8432.90.90	Other	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	
		Mowers for lawns, parks or sports-grounds :	
	8433.19	Other	5.0%
		Other harvesting machinery; threshing machinery :	
	8433.59	Other	5.0%
	8433.90	Parts :	
	8433.90.90	Other	5.0%
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
	8435.10	Machinery	5.0%
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
		Poultry-keeping machinery; poultry incubators and brooders :	
	8436.29	Other	5.0%
		Parts :	
	8436.99	Other	5.0%
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	
	8437.90	Parts	5.0%
84.38		Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	
	8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8438.20	Machinery for the manufacture of confectionery, cocoa or chocolate	5.0%
	8438.30	Machinery for sugar manufacture	5.0%
	8438.40	Brewery machinery	5.0%
	8438.50	Machinery for the preparation of meat or poultry	5.0%
	8438.90	Parts	5.0%
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	
	8439.20	Machinery for making paper or paperboard	5.0%
	8439.30	Machinery for finishing paper or paperboard	5.0%
		Parts :	
	8439.99	Other	5.0%
84.40		Book-binding machinery, including book-sewing machines.	
	8440.10	Machinery	5.0%
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	
	8441.10	Cutting machines	5.0%
	8441.20	Machines for making bags, sacks or envelopes	5.0%
	8441.30	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	5.0%
	8441.40	Machines for moulding articles in paper pulp, paper or paperboard	5.0%
	8441.80	Other machinery	5.0%
	8441.90	Parts	5.0%
84.42		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
	8442.30	Machinery, apparatus and equipment	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	8442.50	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	5.0%
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof (+).	
		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :	
	8443.11	Offset printing machinery, reel-fed	5.0%
	8443.12	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22cm and the other side not exceeding 36 cm in the unfolded state)	5.0%
	8443.13	Other offset printing machinery	5.0%
	8443.14	Letterpress printing machinery, reelfed, excluding flexographic printing	5.0%
	8443.15	Letterpress printing machinery, other than reelfed, excluding flexographic printing	5.0%
	8443.16	Flexographic printing machinery	5.0%
	8443.17	Gravure printing machinery	5.0%
	8443.19	Other :	
	8443.19.10	For textile fabrics	5.0%
	8443.19.90	Other	5.0%
		Other printers, copying machines and facsimile machines, whether or not combined :	
	8443.31	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network :	
	8443.31.10	Combined with multi-colour copying machines	5.0%
	8443.32	Other, capable of connecting to an automatic data processing machine or to a network :	
	8443.32.10	Multi-colour copying machines	5.0%
	8443.32.30	Printers for textile fabrics	5.0%
	8443.32.90	Other	5.0%
	8443.39	Other :	
	8443.39.10	Multi-colour copying machines, whether or not combined with printers and / or facsimile machines	5.0%
	8443.39.20	Printers for textile fabrics	5.0%
	8443.39.30	Other printers	5.0%
	8443.39.90	Other	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
		Parts and accessories :	
	8443.91	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5.0%
	8443.99	Other :	
	8443.99.10	Parts and accessories of copying machines	5.0%
	8443.99.20	Parts and accessories of facsimile machines or teleprinters	5.0%
84.45		Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	
	8445.30	Textile doubling or twisting machines	5.0%
84.46		Weaving machines (looms).	
		For weaving fabrics of a width exceeding 30 cm, shuttle type :	
	8446.21	Power looms	5.0%
	8446.29	Other	5.0%
	8446.30	For weaving fabrics of a width exceeding 30 cm, shuttleless type	5.0%
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	
		Circular knitting machines :	
	8447.12	With cylinder diameter exceeding 165 mm	5.0%
	8447.20	Flat knitting machines; stitch-bonding machines	5.0%
	8447.90	Other	5.0%
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	
		Parts and accessories of weaving machines (looms) or of their auxiliary machinery :	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	8448.49	Other	5.0%
		Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :	
	8448.51	Sinkers, needles and other articles used in forming stitches	5.0%
	8448.59	Other	5.0%
84.49	8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	5.0%
84.50		Household or laundry-type washing machines, including machines which both wash and dry (+).	
		Machines, each of a dry linen capacity not exceeding 10 kg :	
	8450.11	Fully-automatic machines :	
	8450.11.10	Unassembled in completely knocked down form	5.0%
		Other, top loading :	
	8450.11.31	Of a dry linen capacity less than 4 kg	5.0%
	8450.11.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	5.0%
	8450.11.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	5.0%
	8450.11.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	5.0%
	8450.11.39	Other	5.0%
		Other, front loading :	
	8450.11.41	Of a dry linen capacity less than 4 kg	5.0%
	8450.11.42	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	5.0%
	8450.11.43	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	5.0%
	8450.11.44	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	5.0%
	8450.11.49	Other	5.0%
	8450.90	Parts :	
	8450.90.10	Cabinets with or without other components	5.0%
	8450.90.90	Other	5.0%
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8451.30	Ironing machines and presses (including fusing presses)	5.0%
	8451.40	Washing, bleaching or dyeing machines :	
	8451.40.10	For textile yarns and fabrics	5.0%
	8451.40.90	Other	5.0%
	8451.50	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5.0%
	8451.80	Other machinery :	
	8451.80.10	For finishing textile fabrics	5.0%
	8451.90	Parts	5.0%
84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	
		Other sewing machines :	
	8452.21	Automatic units	5.0%
	8452.29	Other	5.0%
	8452.30	Sewing machine needles	5.0%
	8452.90	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines :	
	8452.90.10	Furniture, bases and covers for sewing machines and parts thereof	5.0%
	8452.90.90	Other parts of sewing machines	5.0%
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	
	8453.10	Machinery for preparing, tanning or working hides, skins or leather	5.0%
	8453.20	Machinery for making or repairing footwear	5.0%
	8453.80	Other machinery	5.0%
	8453.90	Parts	5.0%
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
	8454.20	Ingot moulds and ladles	5.0%
	8454.30	Casting machines	5.0%
	8454.90	Parts	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
84.55		Metal-rolling mills and rolls therefor.	
	8455.10	Tube mills	5.0%
		Other rolling mills :	
	8455.21	Hot or combination hot and cold	5.0%
	8455.22	Cold	5.0%
	8455.30	Rolls for rolling mills	5.0%
	8455.90	Other parts	5.0%
84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cuttingmachines.	
		Operated by laser or other light or photon beam processes :	
	8456.11	Operated by laser	5.0%
	8456.12	Operated by other light or photon beam processes	5.0%
	8456.20	Operated by ultrasonic processes	5.0%
	8456.30	Operated by electro-discharge processes	5.0%
	8456.40	Operated by plasma arc processes	5.0%
	8456.50	Water-jet cutting machines	5.0%
	8456.90	Other	5.0%
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	
	8457.10	Machining centres	5.0%
	8457.30	Multi-station transfer machines	5.0%
84.58		Lathes (including turning centres) for removing metal (+).	
		Horizontal lathes :	
	8458.11	Numerically controlled	5.0%
	8458.19	Other	5.0%
		Other lathes :	
	8458.91	Numerically controlled	5.0%
	8458.99	Other	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58 (+).	
		Other drilling machines :	
	8459.29	Other	5.0%
		Other boring machines :	
	8459.41	Numerically controlled	5.0%
		Milling machines, knee-type :	
	8459.59	Other	5.0%
		Other milling machines :	
	8459.61	Numerically controlled	5.0%
	8459.69	Other	5.0%
	8459.70	Other threading or tapping machines	5.0%
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.	
		Other grinding machines :	
	8460.22	Centreless grinding machines, numerically controlled	5.0%
	8460.23	Other cylindrical grinding machines, numerically controlled	5.0%
	8460.24	Other, numerically controlled	5.0%
	8460.29	Other	5.0%
		Sharpening (tool or cutter grinding) machines :	
	8460.39	Other	5.0%
	8460.90	Other	5.0%
84.61		Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	
	8461.50	Sawing or cutting-off machines	5.0%
	8461.90	Other	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
84.62		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above (+).	
	8462.10	Forging or die-stamping machines (including presses) and hammers	5.0%
		Bending, folding, straightening or flattening machines (including presses) :	
	8462.21	Numerically controlled	5.0%
	8462.29	Other	5.0%
		Shearing machines (including presses), other than combined punching and shearing machines :	
	8462.31	Numerically controlled	5.0%
	8462.39	Other	5.0%
		Punching or notching machines (including presses), including combined punching and shearing machines :	
	8462.41	Numerically controlled	5.0%
	8462.49	Other	5.0%
		Other :	
	8462.91	Hydraulic presses	5.0%
	8462.99	Other	5.0%
84.63		Other machine-tools for working metal or cermets, without removing material.	
	8463.10	Draw-benches for bars, tubes, profiles, wire or the like	5.0%
	8463.20	Thread rolling machines	5.0%
	8463.30	Machines for working wire	5.0%
	8463.90	Other	5.0%
84.65		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
	8465.10	Machines which can carry out different types of machining operations without tool change between such operations	5.0%
	8465.20	Machining centres	5.0%
		Other :	
	8465.91	Sawing machines	5.0%
	8465.92	Planing, milling or moulding (by cutting) machines	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8465.93	Grinding, sanding or polishing machines	5.0%
	8465.94	Bending or assembling machines	5.0%
	8465.95	Drilling or morticing machines	5.0%
	8465.96	Splitting, slicing or paring machines	5.0%
	8465.99	Other	5.0%
84.66		Parts and accessories suitable for use solely or principally with the machines of headings. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.	
	8466.10	Tool holders and self-opening dieheads	5.0%
	8466.20	Work holders	5.0%
	8466.30	Dividing heads and other special attachments for machines	5.0%
		Other :	
	8466.91	For machines of heading 84.64	5.0%
	8466.92	For machines of heading 84.65	5.0%
	8466.93	For machines of headings 84.56 to 84.61	5.0%
	8466.94	For machines of heading 84.62 or 84.63	5.0%
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	
		Pneumatic :	
	8467.11	Rotary type (including combined rotary-percussion)	5.0%
	8467.19	Other	5.0%
		With self-contained electric motor :	
	8467.21	Drills of all kinds	5.0%
	8467.22	Saws	5.0%
	8467.29	Other	5.0%
		Other tools :	
	8467.81	Chain saws	5.0%
	8467.89	Other	5.0%
		Parts :	
	8467.91	Of chain saws	5.0%
	8467.92	Of pneumatic tools	5.0%
	8467.99	Other	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.	
	8468.20	Other gas-operated machinery and apparatus	5.0%
	8468.80	Other machinery and apparatus	5.0%
	8468.90	Parts	5.0%
84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	
	8470.10	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	5.0%
		Other electronic calculating machines :	
	8470.21	Incorporating a printing device	5.0%
	8470.29	Other	5.0%
	8470.50	Cash registers	5.0%
	8470.90	Other	5.0%
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included.	
	8471.30	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display :	
	8471.30.10	Used / reconditioned	5.0%
	8471.30.90	Other	5.0%
		Other automatic data processing machines :	
	8471.41	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :	
	8471.41.10	Used / reconditioned	5.0%
	8471.41.90	Other	5.0%
	8471.49	Other, presented in the form of systems :	
	8471.49.10	Used / reconditioned	5.0%
	8471.49.90	Other	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8471.50	Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units :	
	8471.50.10	Used / reconditioned	5.0%
	8471.50.90	Other	5.0%
	8471.60	Input or output units, whether or not containing storage units in the same housing	5.0%
	8471.80	Other units of automatic data processing machines	5.0%
	8471.90	Other	5.0%
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	
	8472.10	Duplicating machines	5.0%
	8472.30	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or canceling postage stamps	5.0%
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.70 to 84.72.	
		Parts and accessories of the machines of heading 84.70 :	
	8473.21	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5.0%
	8473.29	Other	5.0%
	8473.30	Parts and accessories of the machines of heading 84.71 :	
	8473.30.10	Used / reconditioned mother boards	5.0%
	8473.30.90	Other	5.0%
	8473.40	Parts and accessories of the machines of heading 84.72 :	
	8473.40.90	Other	5.0%
	8473.50	Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72 :	
	8473.50.90	Other	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form ; machinery or agglomerating, shaping or moulding solid mineral fules, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form ; machines for forming foundry moulds of sand.	
	8474.10	Sorting, screening, separating or washing machines	5.0%
	8474.20	Crushing or grinding machines	5.0%
		Mixing kneading machines :	
	8474.31	Concrete or mortor mixers	5.0%
	8474.32	Machines for mixing mineral substances with bitumen	5.0%
	8474.39	Other	5.0%
	8474.80	Other machinery	5.0%
	8474.90	Parts	5.0%
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	
		Machines for manufacturing or hot working glass or glassware :	
	8475.29	Other	5.0%
	8475.90	Parts	5.0%
84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	
		Automatic beverage-vending machines :	
	8476.21	Incorporating heating or refrigerating devices	5.0%
	8476.29	Other	5.0%
		Other machines :	
	8476.89	Other	5.0%
	8476.90	Parts	5.0%
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	
	8477.10	Injection-moulding machines	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8477.20	Extruders	5.0%
	8477.30	Blow moulding machines	5.0%
	8477.40	Vaccum moulding machines and other thermoforming machines	5.0%
		Other machinery for moulding or otherwise forming :	
	8477.51	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5.0%
	8477.59	Other	5.0%
	8477.80	Other machinery	5.0%
	8477.90	Parts	5.0%
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	
	8478.10	Machinery	5.0%
	8478.90	Parts	5.0%
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
	8479.10	Machinery for public works, building or the like	5.0%
	8479.20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils :	
	8479.20.10	Special grinders, crushers, or presses for oil seeds or oleaginous fruits	5.0%
	8479.20.90	Other	5.0%
	8479.30	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	5.0%
	8479.40	Rope or cable-making machines	5.0%
	8479.50	Industrial robots, not elsewhere specified or included	5.0%
	8479.60	Evaporative air coolers	5.0%
		Passenger boarding bridges :	
	8479.71	Of a kind used in airports	5.0%
	8479.79	Other	5.0%
		Other machines and mechanical appliances :	
	8479.81	For treating metal, including electric wire coil-winders	5.0%
	8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	5.0%
	8479.89	Other :	
	8479.89.10	Digital electronic educational equipment	5.0%
	8479.89.30	Silos equipped with relevant optional mechanical apparatus	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	8479.89.40	Industrial racking systems equipped with relevant optional mechanical apparatus	5.0%
	8479.89.90	Other	5.0%
	8479.90	Parts	5.0%
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	
	8480.10	Moulding boxes for metal foundry	5.0%
	8480.20	Mould bases	5.0%
	8480.30	Moulding patterns	5.0%
		Moulds for metal or metal carbides :	
	8480.41	Injection or compression types	5.0%
	8480.49	Other	5.0%
	8480.50	Moulds for glass	5.0%
	8480.60	Moulds for mineral materials	5.0%
		Moulds for rubber or plastics :	
	8480.71	Injection or compression types	5.0%
	8480.79	Other	5.0%
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
	8481.10	Pressure-reducing valves	5.0%
	8481.20	Valves for oleohydraulic or pneumatic transmissions	5.0%
	8481.30	Check (nonreturn) valves	5.0%
	8481.40	Safety or relief valves	5.0%
	8481.80	Other appliances :	
	8481.80.10	Copper alloy body piston valves for less than 2" for float operated valves for cisterns	5.0%
	8481.80.20	Copper alloy body diaphragm valves less than 2" for float operated valves for cisterns	5.0%
	8481.80.30	Plastic body diaphragm valves for float operated valves less than 2" for cisterns	5.0%
	8481.80.40	Taps,cocks and valves less than 2" made of copper alloy for domestic water supply	5.0%
	8481.80.50	Taps,cocks and valves less than 2" made of other metal alloy for domestic water supply	5.0%
	8481.80.60	Taps,cocks and valves less than 2" made of PVC or other plastic for domestic water supply	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8481.90	Parts :	
	8481.90.10	Plastic body compact unit for water closet for float operated valves for cisterns	5.0%
	8481.90.20	Copper alloy body for float operated valves for cisterns	5.0%
	8481.90.30	Plastic parts for float operated valves for cisterns	5.0%
	8481.90.90	Other	5.0%
84.82		Ball or roller bearings.	
	8482.10	Ball bearings	5.0%
	8482.20	Tapered roller bearings, including cone and tapered roller assemblies	5.0%
	8482.30	Spherical roller bearings	5.0%
	8482.40	Needle roller bearings	5.0%
	8482.50	Other cylindrical roller bearings	5.0%
	8482.80	Other, including combined ball/roller bearings	5.0%
		Parts :	
	8482.91	Balls, needles and rollers	5.0%
	8482.99	Other	5.0%
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	
	8483.50	Flywheels and pulleys, including pulley blocks	5.0%
	8483.60	Clutches and shaft couplings (including universal joints)	5.0%
	8483.90	Toothed wheels, chain sprockets and other transmission elements presented separately; parts.	5.0%
84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	
	8484.10	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5.0%
	8484.20	Mechanical seals	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	8484.90	Other	5.0%
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules of wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.	
	8486.20	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	5.0%
	8486.30	Machines and apparatus for the manufacture of flat panel displays	5.0%
	8486.40	Machines and apparatus specified in Note 9 (C) to this Chapter	5.0%
	8486.90	Parts and accessories	5.0%
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	
	8487.10	Ships' or boats' propellers and blades therefor	5.0%
	8487.90	Other	5.0%
85.01		Electric motors and generators (excluding generating sets).	
	8501.10	Motors of an output not exceeding 37.5 W :	
	8501.10.10	DC Motors	5.0%
	8501.10.90	Other	5.0%
	8501.20	Universal AC/DC motors of an output exceeding 37.5 W	5.0%
		Other DC motors; DC generators :	
	8501.31	Of an output not exceeding 750 W :	
	8501.31.90	Other	5.0%
	8501.32	Of an output exceeding 750 W but not exceeding 75 kW	5.0%
	8501.33	Of an output exceeding 75 kW but not exceeding 375 kW	5.0%
	8501.34	Of an output exceeding 375 kW	5.0%
	8501.40	Other AC motors, single-phase :	
	8501.40.10	Induction motors 200/250 V exceeding 0.185 kW	5.0%
	8501.40.20	Motors for fans of heading 8414.51	5.0%
	8501.40.90	Other	5.0%
		Other AC motors, multi-phase :	
	8501.51	Of an output not exceeding 750 W :	
	8501.51.10	Induction motors 350/450 V 3 phase exceeding 0.185 kW and exceeding 750 RPM	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8501.51.90	Other	5.0%
	8501.52	Of an output exceeding 750 W but not exceeding 75 kW :	
	8501.52.10	Induction motors 350/450 V 3 phase exceeding 750 W but not exceeding 25 kW and exceeding 750 RPM	5.0%
	8501.52.90	Other	5.0%
	8501.53	Of an output exceeding 75 kW	5.0%
85.02		Electric generating sets and rotary converters.	
	8502.20	Generating sets with spark-ignition internal combustion piston engines	5.0%
		Other generating sets :	
	8502.31	Wind-powered	5.0%
	8502.39	Other	5.0%
85.03	8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 :	
	8503.00.10	Wound stators for electric motors of single phase	5.0%
	8503.00.20	Parts suitable for use solely or principally with electric generators	5.0%
	8503.00.90	Other	5.0%
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
	8504.10	Ballasts for discharge lamps or tubes :	
	8504.10.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	5.0%
	8504.10.90	Other	5.0%
		Liquid dielectric transformers :	
	8504.21	Having a power handling capacity not exceeding 650 kVA :	
	8504.21.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	5.0%
	8504.21.90	Other	5.0%
	8504.22	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :	
	8504.22.10	Contaminated with or containing Polychlorinated biphenyls (PCB), not exceeding 5000 kVA	5.0%
	8504.22.20	Other, not exceeding 5000 kVA	5.0%
	8504.22.30	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	5.0%
	8504.23	Having a power handling capacity exceeding 10,000 kVA :	
	8504.23.90	Other	5.0%
		Other transformers :	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8504.31	Having a power handling capacity not exceeding 1 kVA :	
	8504.31.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	5.0%
	8504.31.90	Other	5.0%
	8504.32	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA :	
	8504.32.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	5.0%
	8504.32.90	Other	5.0%
	8504.33	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :	
	8504.33.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	5.0%
	8504.33.90	Other	5.0%
	8504.34	Having a power handling capacity exceeding 500 kVA :	
	8504.34.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	5.0%
	8504.34.90	Other	5.0%
	8504.40	Static converters :	
	8504.40.10	Uninterruptible power supplies, contaminated with or containing Polychlorinated biphenyls (PCB)	5.0%
	8504.40.30	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	5.0%
	8504.50	Other inductors :	
	8504.50.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	5.0%
	8504.50.90	Other	5.0%
	8504.90	Parts :	
	8504.90.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	5.0%
	8504.90.90	Other	5.0%
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	
		Permanent magnets and articles intended to become permanent magnets after magnetization :	
	8505.11	Of metal	5.0%
	8505.19	Other	5.0%
	8505.20	Electro-magnetic couplings, clutches and brakes	5.0%
	8505.90	Other, including parts	5.0%
85.06		Primary cells and primary batteries.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8506.10	Manganese dioxide :	
	8506.10.10	Size "D"	5.0%
	8506.10.90	Other	5.0%
	8506.50	Lithium	5.0%
	8506.80	Other primary cells and primary batteries	5.0%
	8506.90	Parts	5.0%
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).	
	8507.10	Lead-acid, of a kind used for starting piston engines :	
	8507.10.90	Other	5.0%
	8507.20	Other lead-acid accumulators	5.0%
	8507.30	Nickel-cadmium	5.0%
	8507.40	Nickel-iron	5.0%
	8507.50	Nickel-metal hydride	5.0%
	8507.60	Lithium-ion	5.0%
	8507.80	Other accumulators	5.0%
	8507.90	Parts	5.0%
85.08		Vacuum cleaners.	
		With self-contained electric motor :	
	8508.11	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	5.0%
	8508.60	Other vacuum cleaners	5.0%
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
	8509.40	Food grinders and mixers; fruit or vegetable juice extractors	5.0%
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
	8510.10	Shavers	5.0%
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	8514.10	Resistance heated furnaces and ovens	5.0%
	8514.20	Furnaces and ovens functioning by induction or dielectric loss	5.0%
	8514.30	Other furnaces and ovens	5.0%
	8514.40	Other equipment for the heat treatment of materials by induction or dielectric loss	5.0%
	8514.90	Parts	5.0%
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting ; electric machines and apparatus for hot spraying of metals or cermets.	
		Brazing or soldering machines and apparatus :	
	8515.11	Soldering irons and guns	5.0%
	8515.19	Other	5.0%
		Machines and apparatus for resistance welding of metal :	
	8515.21	Fully or partly automatic	5.0%
	8515.29	Other	5.0%
		Machines and apparatus for arc (including plasma arc) welding of metals :	
	8515.31	Fully or partly automatic	5.0%
	8515.39	Other	5.0%
	8515.80	Other machines and apparatus	5.0%
	8515.90	Parts	5.0%
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
	8516.10	Electric instantaneous or storage water heaters and immersion heaters	5.0%
		Electric space heating apparatus and electric soil heating apparatus :	
	8516.21	Storage heating radiators	5.0%
	8516.29	Other	5.0%
		Electro-thermic hair-dressing or hand-drying apparatus :	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8516.31	Hair dryers	5.0%
	8516.32	Other hair-dressing apparatus	5.0%
	8516.33	Hand-drying apparatus	5.0%
	8516.40	Electric smoothing irons :	5.0%
	8516.50	Microwave ovens	5.0%
	8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters :	
	8516.60.10	Rice cookers	5.0%
	8516.60.90	Other	5.0%
		Other electro-thermic appliances :	
	8516.71	Coffee or tea makers	5.0%
	8516.72	Toasters	5.0%
	8516.79	Other :	
	8516.79.10	Heaters for diffusing insecticides/ repellents, and equipment for destroying insects	5.0%
	8516.79.20	Electric kettles	5.0%
	8516.79.90	Other	5.0%
	8516.80	Electric heating resistors	5.0%
	8516.90	Parts :	
	8516.90.10	Of rice cookers	5.0%
	8516.90.90	Other	5.0%
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
		Telephone sets, including telephones for cellular networks or for other wireless networks :	
	8517.12	Telephones for cellular networks or for other wireless networks :	
	8517.12.20	Other, cellular mobile telephones	5.0%
85.25		Transmission apparatus for radio broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	
	8525.50	Transmission apparatus	5.0%
	8525.60	Transmission apparatus incorporating reception apparatus	5.0%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	8525.80	Television cameras, digital cameras and video camera recorders :	
	8525.80.10	Television cameras	5.0%
	8525.80.90	Digital cameras and video camera recorders	5.0%
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
	8526.10	Radar apparatus	5.0%
		Other :	
	8526.91	Radio navigational aid apparatus	5.0%
	8526.92	Radio remote control apparatus	5.0%
85.27		Reception apparatus for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
		Radio-broadcast receivers capable of operating without an external source of power :	
	8527.13	Other apparatus combined with sound recording or reproducing apparatus	5.0%
	8527.19	Other	5.0%
		Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :	
	8527.21	Combined with sound recording or reproducing apparatus	5.0%
	8527.29	Other	5.0%
		Other :	
	8527.91	Combined with sound recording or reproducing apparatus	5.0%
	8527.92	Not combined with sound recording or reproducing apparatus but combined with a clock	5.0%
	8527.99	Other	5.0%
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	
		Cathode-ray tube monitors :	
	8528.42	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	5.0%
	8528.49	Other :	
	8528.49.90	Other	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
		Other monitors :	
	8528.52	Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71	5.0%
	8528.59	Other :	
	8528.59.90	Other	5.0%
		Projectors :	
	8528.62	Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71	5.0%
	8528.69	Other	5.0%
		Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :	
	8528.71	Not designed to incorporate a video display or screen :	
	8528.71.10	Used / reconditioned	5.0%
	8528.71.20	Other, colour	5.0%
	8528.71.90	Other	5.0%
	8528.72	Other, colour :	
		Other, with cathode ray tube :	
	8528.72.39	Other	5.0%
		Other, with LCD :	
	8528.72.41	Having a screen of not exceeding 32 inches	5.0%
	8528.72.49	Other	5.0%
		Other :	
	8528.72.91	Having a screen of not exceeding 32 inches	5.0%
	8528.73	Other, monochrome :	
	8528.73.30	Other, used / reconditioned	5.0%
	8528.73.90	Other	5.0%
85.30		Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).	
	8530.10	Equipment for railways or tramways	5.0%
	8530.80	Other equipment	5.0%
	8530.90	Parts	5.0%
85.31		Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8531.10	Burglar or fire alarms and similar apparatus	5.0%
	8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	5.0%
	8531.80	Other apparatus :	
	8531.80.10	Electric Call Bells	5.0%
	8531.80.90	Other	5.0%
	8531.90	Parts	5.0%
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).	
	8532.10	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) :	
	8532.10.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	5.0%
	8532.10.90	Other	5.0%
		Other fixed capacitors :	
	8532.22	Aluminium electrolytic :	
	8532.22.90	Other	5.0%
	8532.25	Dielectric of paper or plastics :	
	8532.25.90	Other	5.0%
	8532.29	Other :	
	8532.29.90	Other	5.0%
	8532.30	Variable or adjustable (pre-set) capacitors :	
	8532.30.90	Other	5.0%
	8532.90	Parts :	
	8532.90.90	Other	5.0%
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
		Other fixed resistors :	
	8533.29	Other	5.0%
	8533.40	Other variable resistors, including rheostats and potentiometers	5.0%
85.34	8534.00	Printed circuits.	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.	
	8535.10	Fuses	5.0%
		Automatic circuit breakers :	
	8535.21	For a voltage of less than 72.5 kV	5.0%
	8535.29	Other	5.0%
	8535.30	Isolating switches and make-and-break switches	5.0%
	8535.40	Lightning arresters, voltage limiters and surge suppressors	5.0%
	8535.90	Other	5.0%
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.	
	8539.10	Sealed beam lamp units	5.0%
		Other filament lamps, excluding ultra-violet or infra-red lamps :	
	8539.21	Tungsten halogen	5.0%
	8539.22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	5.0%
	8539.29	Other	5.0%
		Discharge lamps, other than ultra-violet lamps :	
	8539.31	Fluorescent, hot cathode :	
	8539.31.10	Energy efficient AC compact fluorescent lamps	5.0%
	8539.31.90	Other	5.0%
	8539.32	Mercury or sodium vapour lamps; metal halide lamps	5.0%
	8539.39	Other	5.0%
		Ultra-violet or infra-red lamps; arc-lamps :	
	8539.41	Arc-lamps	5.0%
	8539.49	Other	5.0%
	8539.50	Light-emitting diode (LED) lamps	5.0%
	8539.90	Parts	5.0%
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
		Cathode-ray television picture tubes, including video monitor cathode-ray tubes :	
	8540.11	Colour :	
	8540.11.10	Used / reconditioned	5.0%
	8540.11.90	Other	5.0%
	8540.12	Monochrome :	
	8540.12.10	Used / reconditioned	5.0%
	8540.12.90	Other	5.0%
		Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :	
	8540.71	Magnetrons	5.0%
		Other valves and tubes :	
	8540.81	Receiver or amplifier valves and tubes	5.0%
	8540.89	Other	5.0%
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals.	
		Transistors, other than photosensitive transistors :	
	8541.29	Other	5.0%
	8541.30	Thyristors, diacs and triacs, oter than photosensitive devices	5.0%
85.42		Electronic integrated circuits.	
		Electronic integrated circuits :	
	8542.31	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	5.0%
	8542.32	Memories	5.0%
	8542.33	Amplifiers	5.0%
	8542.39	Other	5.0%
	8542.90	Parts	5.0%
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
	8543.20	Signal generators	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8543.70	Other machines and apparatus :	
	8543.70.20	Equipment for destroying or repelling pests	5.0%
	8543.90	Parts	5.0%
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	
	8545.20	Brushes	5.0%
	8545.90	Other	5.0%
85.46		Electrical Insulators of any material.	
	8546.10	Of glass	5.0%
	8546.20	Of ceramics	5.0%
	8546.90	Other	5.0%
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	
	8547.10	Insulating fittings of ceramics	5.0%
	8547.20	Insulating fittings of plastics	5.0%
	8547.90	Other	5.0%
85.48		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	
	8548.10	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :	
	8548.10.10	Waste and scrap of primary cells, primary batteries and electric accumulators	5.0%
	8548.10.20	Spent primary cells, spent primary batteries and spent electric accumulators	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8548.90	Other	5.0%
90.23	9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	5.0%
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	
	9029.20	Speed indicators and tachometers; stroboscopes	5.0%
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	
		Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :	
	9030.31	Multimeters without a recording device	5.0%
	9030.33	Other, without a recording device	5.0%
	9030.39	Other, with a recording device	5.0%
		Other instruments and apparatus :	
	9030.89	Other	5.0%
90.32		Automatic regulating or controlling instruments and apparatus.	
	9032.10	Thermostats	5.0%
	9032.20	Manostats	5.0%
		Other instruments and apparatus :	
	9032.81	Hydraulic or pneumatic	5.0%
	9032.90	Parts and accessories	5.0%
90.33	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	5.0%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
96.02	9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums, or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked unhardened gelatine (except gelatine of heading 35.03) and articles of unhardened gelatine :	
	9602.00.10	Capsules used in the manufacture of pharmaceutical products	5.0%

SCHEDULE II

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
		Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :	
	2710.12	Light oils and preparations :	
		Petrol :	
	2710.12.21	Petrol having Octane number of 92	7.5%
	2710.12.22	Petrol having Octane number of 95	7.5%
	2710.12.29	Other	7.5%
	2710.12.30	Motor spirit other than petrol	7.5%
	2710.12.40	Spirit type jet fuel	7.5%
	2710.12.90	Other	7.5%
	2710.19	Other :	
	2710.19.30	Other medium oils and preparations	7.5%
		Gas oil / Diesel :	
	2710.19.41	Super Diesel that contains sulphur not exceeding 10 mg/kg (ppm)	7.5%
	2710.19.42	Other Diesel that contains sulphur exceeding 10 mg/kg (ppm) but not exceeding 500mg/ kg (ppm)	7.5%
	2710.19.49	Other	7.5%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	2710.19.50	Narrow boiling range oils of distillation range not exceeding a span of 500 C and the flash point above 70 °C	7.5%
	2710.19.60	Fuel oil	7.5%
	2710.19.90	Other	7.5%
	2710.20	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	7.5%
		Waste oils :	
	2710.99	Other	7.5%
27.11		Petroleum gases and other gaseous hydrocarbons.	
		Liquefied :	
	2711.19	Other :	
	2711.19.10	Liquefied Petroleum Gas	7.5%
31.02		Mineral or chemical fertilisers, nitrogenous.	
	3102.10	Urea, whether or not in aqueous solution	7.5%
		Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :	
	3102.21	Ammonium sulphate	7.5%
	3102.29	Other	7.5%
	3102.30	Ammonium nitrate, whether or not in aqueous solution	7.5%
	3102.40	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	7.5%
	3102.60	Double salts and mixtures of calcium nitrate and ammonium nitrate	7.5%
	3102.90	Other, including mixtures not specified in the foregoing sub headings	7.5%
31.03		Mineral or chemical fertilisers, phosphatic.	
		Superphosphates:	
	3103.11	Containing by weight 35% or more of diphosphoruspentoxide (P2O5)	7.5%
	3103.19	Other	7.5%
31.04		Mineral or chemical fertilisers, potassic.	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	3104.20	Potassium chloride	7.5%
	3104.30	Potassium sulphate	7.5%
	3104.90	Other	7.5%
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	
	3105.10	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	7.5%
	3105.20	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	7.5%
	3105.30	Diammoniumhydrogenorthophosphate (diammonium phosphate)	7.5%
	3105.40	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammoniumhydrogenorthophosphate (diammonium phosphate)	7.5%
		Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :	
	3105.51	Containing nitrates and phosphates	7.5%
	3105.59	Other	7.5%
	3105.60	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	7.5%
	3105.90	Other	7.5%
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared(+).	
		Treated with paint, stains, creosote or other preservatives :	
	4403.11	Coniferous	7.5%
	4403.12	Non-coniferous	7.5%
		Other, coniferous :	
	4403.21	Of pine (<i>Pinus spp.</i>), of which any cross-sectional dimension is 15 cm or more	7.5%
	4403.22	Of pine (<i>Pinus spp.</i>), other	7.5%
	4403.23	Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which any cross sectional dimension is 15 cm or more	7.5%
	4403.24	Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other	7.5%
	4403.25	Other, of which any cross-sectional dimension is 15 cm or more	7.5%
	4403.26	Other	7.5%
		Other, of tropical wood :	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	4403.41	Dark Red Meranti, Light Red Meranti and MerantiBakau	7.5%
	4403.49	Other	7.5%
		Other :	
	4403.91	Of oak (<i>Quercus spp.</i>)	7.5%
	4403.93	Of beech (<i>Fagus spp.</i>), of which any cross-sectional dimension is 15 cm or more	7.5%
	4403.94	Of beech (<i>Fagus spp.</i>), other	7.5%
	4403.95	Of birch (<i>Betula spp.</i>), of which any cross-sectional dimension is 15 cm or more	7.5%
	4403.96	Of birch (<i>Betula spp.</i>), other	7.5%
	4403.97	Of poplar and aspen (<i>Populus spp.</i>)	7.5%
	4403.98	Of eucalyptus (<i>Eucalyptus spp.</i>)	7.5%
	4403.99	Other	7.5%
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
		Other :	
	8409.99	Other	7.5%
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators (+).	
		Pumps fitted or designed to be fitted with a measuring device :	
	8413.11	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	7.5%
	8413.19	Other	7.5%
	8413.20	Hand pumps, other than those of subheading 8413.11 or 8413.19	7.5%
	8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	7.5%
	8413.40	Concrete pumps	7.5%
	8413.50	Other reciprocating positive displacement pumps	7.5%
	8413.60	Other rotary positive displacement pumps	7.5%
	8413.70	Other centrifugal pumps :	
		Water pumps except submersible pumps, having an inlet and outlet of an internal diameter not exceeding 15 cm :	
	8413.70.19	Other	7.5%
		Other :	
	8413.70.99	Other	7.5%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8413.81	Pumps	7.5%
	8413.82	Liquid elevators	7.5%
		Parts :	
	8413.91	Of pumps :	
	8413.91.10	Housings	7.5%
	8413.91.90	Other	7.5%
	8413.92	Of liquid elevators	7.5%
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
	8414.90	Parts :	
	8414.90.90	Other	7.5%
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated (+).	
	8415.10	Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system" :	
		"Split system" :	
	8415.10.29	Other	7.5%
		Self-contained :	
	8415.10.39	Other	7.5%
	8415.20	Of a kind used for persons, in motor vehicles :	
	8415.20.90	Other	7.5%
		Other :	
	8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :	
	8415.81.90	Other	7.5%
	8415.82	Other, incorporating a refrigerating unit :	
	8415.82.90	Other	7.5%
	8415.83	Not incorporating a refrigerating unit :	
	8415.83.90	Other	7.5%
	8415.90	Parts :	
		Outdoor units of split type air conditioning machines :	
	8415.90.19	Other	7.5%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
		Indoor units of split type air conditioning machines :	
	8415.90.29	Other	7.5%
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
		Other refrigerating or freezing equipment; heat pumps :	
	8418.69	Other :	
	8418.69.90	Other	7.5%
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	
	8419.40	Distilling or rectifying plant	7.5%
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
		Filtering or purifying machinery and apparatus for liquids :	
	8421.21	For filtering or purifying water :	
	8421.21.90	Other	7.5%
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds (+).	
	8423.10	Personal weighing machines, including baby scales; household scales :	
	8423.10.10	Personal weighing machines, including baby scales	7.5%
	8423.10.20	Household scales	7.5%
	8423.30	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	7.5%
		Other weighing machinery :	
	8423.81	Having a maximum weighing capacity not exceeding 30 kg	7.5%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8423.82	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	7.5%
	8423.89	Other	7.5%
	8423.90	Weighing machine weights of all kinds; parts of weighing machinery :	
	8423.90.10	Weights	7.5%
	8423.90.90	Parts	7.5%
84.27		Fork-lift trucks; other work trucks fitted with lifting or handling equipment.	
	8427.20	Other self-propelled trucks	7.5%
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
		Mechanical shovels, excavators and shovel loaders :	
	8429.51	Front-end shovel loaders	7.5%
	8429.52	Machinery with a 3600 revolving superstructure	7.5%
	8429.59	Other	7.5%
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	
		Other boring or sinking machinery :	
	8430.41	Self-propelled	7.5%
	8430.49	Other	7.5%
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	
		Of machinery of heading 84.26, 84.29 or 84.30 :	
	8431.49	Other	7.5%
84.38		Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
	8438.80	Other machinery :	
	8438.80.90	Other	7.5%
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof (+).	
		Other printers, copying machines and facsimile machines, whether or not combined :	
	8443.31	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network :	
	8443.31.90	Other	7.5%
	8443.32	Other, capable of connecting to an automatic data processing machine or to a network :	
	8443.32.40	Other printers	7.5%
		Parts and accessories :	
	8443.99	Other :	
	8443.99.30	Parts and accessories of printers of national subdivision 8443.32.40	7.5%
	8443.99.90	Other	7.5%
84.50		Household or laundry-type washing machines, including machines which both wash and dry (+).	
		Machines, each of a dry linen capacity not exceeding 10 kg :	
	8450.12	Other machines, with built-in centrifugal drier :	
	8450.12.10	Unassembled in completely knocked-down form	7.5%
		Other :	
	8450.12.31	Of a dry linen capacity less than 4 kg	7.5%
	8450.12.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	7.5%
	8450.12.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	7.5%
	8450.12.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	7.5%
	8450.12.39	Other	7.5%
	8450.19	Other :	
	8450.19.10	Unassembled in completely knocked-down form	7.5%
		Other :	
	8450.19.31	Of a dry linen capacity less than 4 kg	7.5%
	8450.19.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	7.5%

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8450.19.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	7.5%
	8450.19.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	7.5%
	8450.19.39	Other	7.5%
	8450.20	Machines, each of a dry linen capacity exceeding 10 kg	7.5%
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
	8451.10	Dry-cleaning machines	7.5%
		Drying machines :	
	8451.21	Each of a dry linen capacity not exceeding 10 kg	7.5%
	8451.29	Other	7.5%
	8451.80	Other machinery :	
	8451.80.90	Other	7.5%
84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles (+).	
	8452.10	Sewing machines of the household type :	
	8452.10.10	Completely knocked-down, excluding furniture and stands	7.5%
	8452.10.90	Other	7.5%
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included.	
	8471.70	Storage units	7.5%
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
	8481.80	Other appliances :	
	8481.80.90	Other	7.5%

I. H. S. Headings	II. H. S. Code	III. Description	IV. Concessionary Rate
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	
	8483.10	Transmission shafts (including cam shafts and crank shafts) and cranks	7.5%
	8483.20	Bearing housings, incorporating ball or roller bearings	7.5%
	8483.30	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	7.5%
	8483.40	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	7.5%
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules of wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.	
	8486.10	Machines and apparatus for the manufacture of boules or wafers	7.5%
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
		Other :	
	8903.91	Sailboats, with or without auxiliary motor	7.5%
94.05		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
	9405.10	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :	
	9405.10.10	Mounted with LEDs (light emitting diodes)	7.5%
	9405.20	Electric table, desk, bedside or floor-standing lamps :	
	9405.20.10	Mounted with LEDs (light emitting diodes)	7.5%
	9405.40	Other electric lamps and lighting fittings :	
	9405.40.30	Mounted with LEDs (light emitting diodes)	7.5%

SCHEDULE III

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
01.01		Live horses, asses, mules and hinnies (+).	
		Horses :	
	0101.21	Pure-bred breeding animals	Exempt
	0101.29	Other	Exempt
	0101.30	Asses	Exempt
	0101.90	Other	Exempt
01.02		Live bovine animals (+).	
		Cattle :	
	0102.21	Pure-bred breeding animals	Exempt
	0102.29	Other	Exempt
		Buffalo :	
	0102.31	Pure-bred breeding animals	Exempt
	0102.39	Other	Exempt
	0102.90	Other	Exempt
01.03		Live Swine (+).	
	0103.10	Pure-bred breeding animals	Exempt
		Other :	
	0103.91	Weighing less than 50 kg	Exempt
	0103.92	Weighing 50 kg or more	Exempt
01.04		Live sheep and goats.	
	0104.10	Sheep :	
	0104.10.10	Pure-bred breeding animals	Exempt
	0104.10.90	Other	Exempt
	0104.20	Goats :	
	0104.20.10	Pure-bred breeding animals	Exempt
	0104.20.90	Other	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls (+).	
		Weighing not more than 185 g :	
	0105.11	Fowls of the species <i>Gallus domesticus</i> :	
	0105.11.10	Day-old chicks for breeding	Exempt
	0105.11.20	Other Day-old chicks	Exempt
	0105.11.90	Other	Exempt
	0105.12	Turkeys :	
	0105.12.10	Less than 2 weeks old, for breeding	Exempt
	0105.12.90	Other	Exempt
	0105.13	Ducks :	
	0105.13.10	For breeding	Exempt
	0105.13.90	Other	Exempt
	0105.14	Geese :	
	0105.14.10	For breeding	Exempt
	0105.14.90	Other	Exempt
	0105.15	Guinea fowls :	
	0105.15.10	For breeding	Exempt
	0105.15.90	Other	Exempt
		Other :	
	0105.94	Fowls of the species <i>Gallus domesticus</i>	Exempt
	0105.99	Other	Exempt
01.06		Other live animals.	
		Mammals :	
	0106.12	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Exempt
	0106.13	Camels and other camelids (<i>Camelidae</i>)	Exempt
	0106.14	Rabbits and hares	Exempt
	0106.19	Other :	
	0106.19.10	Elephants other than tuskers	Exempt
	0106.19.20	Tuskers	Exempt
	0106.19.90	Other	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
	0106.20	Reptiles (including snakes and turtles)	Exempt
		Birds :	
	0106.31	Birds of prey	Exempt
	0106.32	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Exempt
	0106.33	Ostriches; emus (<i>Dromaiusnovaehollandiae</i>)	Exempt
	0106.39	Other	Exempt
		Insects :	
	0106.41	Bees	Exempt
	0106.49	Other	Exempt
	0106.90	Other	Exempt
05.01	0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	
	0501.00.10	Waste human hair	Exempt
	0501.00.90	Other	Exempt
05.02		Pigs', Hogs' or boars' bristles and hair, badger hair and other brush making hair; waste of such bristles or hair.	
	0502.90	Other	Exempt
05.04	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	Exempt
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers(+).	
	0505.10	Feathers of a kind used for stuffing; down	Exempt
	0505.90	Other	Exempt
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
	0507.10	Ivory; ivory powder and waste :	
	0507.10.10	Shark teeth	Exempt
	0507.10.90	Other	Exempt
	0507.90	Other	Exempt
05.08	0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	
	0508.00.10	Chanks	Exempt
	0508.00.20	Conch shells other than chanks	Exempt
	0508.00.90	Other	Exempt
05.10	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	
	0510.00.10	Ambergirs	Exempt
	0510.00.90	Other	Exempt
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	
	0511.10	Bovine semen	Exempt
		Other :	
	0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :	
	0511.91.10	Fish waste	Exempt
	0511.91.20	Artemia eggs	Exempt
	0511.99	Other :	
	0511.99.10	Fellmongery waste	Exempt
	0511.99.20	Swine semen	Exempt
	0511.99.40	Embryos	Exempt
	0511.99.50	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	Exempt
	0511.99.60	Natural sponges of animal origin	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	0511.99.90	Other	Exempt
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	
	0601.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Exempt
	0601.20	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots :	
	0601.20.10	Chicory roots	Exempt
	0601.20.90	Other	Exempt
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.	
	0602.10	Unrooted cuttings and slips	Exempt
	0602.20	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Exempt
	0602.30	Rhododendrons and azaleas, grafted or not	Exempt
	0602.40	Roses, grafted or not	Exempt
	0602.90	Other :	
	0602.90.10	Tea	Exempt
	0602.90.20	Aquatic plants	Exempt
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	0604.20	Fresh	Exempt
	0604.90	Other	Exempt
07.09		Other vegetables, fresh or chilled.	
		Other :	
	0709.99	Other :	
		Sweet corn (<i>Zeamaysvar.saccharata</i>), whether or not on the cob :	
	0709.99.11	Sweet corn certified for sowing and rendered inedible by chemical treatment	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split (+).	
		Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :	
	0713.31	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vignaradiata</i> (L.) Wilczek :	
		Green gram (moong) :	
	0713.31.11	Beans certified for sowing and rendered inedible by chemical treatment	Exempt
		Black gram :	
	0713.31.21	Beans certified for sowing and rendered inedible by chemical	Exempt
	0713.32	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vignaangularis</i>) :	
	0713.32.10	Beans certified for sowing and rendered inedible by chemical treatment	Exempt
	0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) :	
	0713.33.10	Beans certified for sowing and rendered inedible by chemical treatment	Exempt
	0713.34	Bambara beans (<i>Vignasubterranea</i> or <i>Voandzeiasubterranea</i>) :	
	0713.34.10	Beans certified for sowing and rendered inedible by chemical treatment	Exempt
	0713.35	Cow peas (<i>Vignaunguiculata</i>) :	
	0713.35.10	Beans certified for sowing and rendered inedible by chemical treatment	Exempt
	0713.39	Other :	
	0713.39.10	0713.39.10 Beans certified for sowing and rendered inedible by chemical treatment	Exempt
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	
		Hazelnuts or filberts (<i>Corylus spp.</i>) :	
	0802.21	In shell :	
	0802.21.90	Other	Exempt
	0802.22	Shelled	Exempt
		Walnuts :	
	0802.31	In shell :	
	0802.31.90	Other	Exempt
	0802.32	Shelled	Exempt
08.10		Other fruit, fresh.	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
	0810.20	Raspberries, blackberries, mulberries and loganberries	Exempt
	0810.30	Black, white or red currants and gooseberries	Exempt
	0810.40	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	Exempt
	0810.50	Kiwifruit	Exempt
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken (+).	
	1202.30	Seed	Exempt
12.04	1204.00	Linseed, whether or not broken.	Exempt
12.05		Rape or colza seeds, whether or not broken.	
	1205.10	Low erucic acid rape or colza seeds	Exempt
	1205.90	Other	Exempt
12.06	1206.00	Sunflower seeds, whether or not broken.	Exempt
12.07		Other oil seeds and oleaginous fruits, whether or not broken (+).	
	1207.10	Palm nuts and kernels :	
	1207.10.10	Palm nuts certified and rendered inedible by chemical treatment	Exempt
		Cotton seeds :	
	1207.21	Seed	Exempt
	1207.29	Other	Exempt
	1207.30	Castor oil seeds	Exempt
	1207.50	Mustard seeds	Exempt
	1207.60	Safflower (<i>Carthamustinctorius</i>) seeds	Exempt
	1207.70	Melon seeds	Exempt
		Other :	
	1207.91	Poppy seeds	Exempt
	1207.99	Other :	
	1207.99.10	Tea seeds	Exempt
	1207.99.90	Other	Exempt
12.09		Seed, fruits and spores, of a kind used for sowing.	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
	1209.10	Sugar beet seeds	Exempt
		Seeds of forage plants :	
	1209.21	Lucerne (<i>alfalfa</i>) seeds	Exempt
	1209.22	Clover (<i>Trifolium spp.</i>) seeds	Exempt
	1209.23	Fescue seeds	Exempt
	1209.24	Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	Exempt
	1209.25	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	Exempt
	1209.29	Other	Exempt
	1209.30	Seeds of herbeaceous plants cultivated principally for their flowers	Exempt
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	
	1214.10	Lucerne (alfalfa) meal and pellets	Exempt
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03 :	
	1502.10	Tallow	Exempt
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Exempt
	2402.20	Cigarettes containing tobacco :	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Exempt
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Exempt
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Exempt
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Exempt
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Exempt
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	
	2403.19	Other :	
	2403.19.10	Pipe tobacco	Exempt
		Other :	
	2403.91	"Homogenized" or 'reconstituted" tobacco :	
	2403.91.10	Pipe tobacco	Exempt
	2403.99	Other :	
	2403.99.10	Pipe tobacco	Exempt
25.02	2502.00	Unroasted iron pyrites.	Exempt
25.04		Natural graphite.	
	2504.90	Other :	
	2504.90.90	Other	Exempt
25.05		Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.	
	2505.10	Silica sands and quartz sands :	
	2505.10.10	Waste	Exempt
		Other :	
	2505.10.91	Silica sands and quartz sands from rivers	Exempt
25.08		Other clays (not including expanded clays of heading 68.06), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths (+).	
	2508.50	Andalusite, kyanite and sillimanite	Exempt
	2508.60	Mullite	Exempt
	2508.70	Chamotte or dinas earths	Exempt
25.10.		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
	2510.20	Ground :	
	2510.20.90	Other	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	
	2511.10	Natural barium sulphate (barytes)	Exempt
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
		Marble and travertine :	
	2515.11	Crude or roughly trimmed	Exempt
	2515.20	Ecaussine and other calcareous monumental or building stone; alabaster	Exempt
25.16		Granite, prophyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape (+).	
	2516.20	Sandstone	Exempt
25.18		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	
	2518.10	Dolomite not calcined or sintered	Exempt
	2518.20	Calcined or sintered dolomite	Exempt
	2518.30	Dolomite ramming mix	Exempt
25.25		Mica, including splittings; mica waste.	
	2525.10	Crude mica and mica rifted into sheets or splittings	Exempt
25.28	2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3. calculated on the dry weight.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	2528.00.10	Natural sodium borates and concentrates thereof (whether or not calcined)	Exempt
	2528.00.90	Other	Exempt
25.30		Mineral substances not elsewhere specified or included.	
	2530.90	Other :	
	2530.90.20	Broken concrete	Exempt
26.01		Iron ores and concentrates, including roasted iron pyrites.	
		Iron ores and concentrates, other than roasted iron pyrites :	
	2601.11	Non-agglomerated	Exempt
26.02	2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	Exempt
26.04	2604.00	Nickel ores and concentrates.	Exempt
26.08	2608.00	Zinc ores and concentrates.	Exempt
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.	
	2615.90	Other	Exempt
26.17		Other ores and concentrates.	
	2617.10	Antimony ores and concentrates	Exempt
	2617.90	Other	Exempt
26.20		Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.	
		Containing mainly zinc :	
	2620.11	Hard zinc spelter	Exempt
		Other :	
	2620.99	Other :	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	2620.99.90	Other	Exempt
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
		Coal, whether or not pulverized, but not agglomerated :	
	2701.11	Anthracite	Exempt
	2701.12	Bituminous coal	Exempt
	2701.19	Other coal	Exempt
	2701.20	Briquettes, ovoids and similar solid fuels manufactured from coal	Exempt
27.05	2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	Exempt
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	
	2707.20	Toluol (toluene)	Exempt
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
	2708.10	Pitch	Exempt
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
		Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :	
	2710.12	Light oils and preparations :	
	2710.12.10	Aviation spirit	Exempt
	2710.19	Other :	
	2710.19.10	Kerosene other than kerosene type jet fuel	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	2710.19.20	Kerosene type jet fuel	Exempt
		Waste oils :	
	2710.91	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Exempt
27.11		Petroleum gases and other gaseous hydrocarbons.	
		Liquefied :	
	2711.12	Propane	Exempt
	2711.19	Other :	
	2711.19.90	Other	Exempt
		In gaseous state :	
	2711.29	Other	Exempt
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
	2713.20	Petroleum bitumen	Exempt
	2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals	Exempt
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks (+).	
	2714.10	Bituminous or oil shale and tar sands	Exempt
	2714.90	Other	Exempt
27.16	2716.00	Electrical energy. (optional heading)	Exempt
28.01		Flourine, chlorine, bromine and iodine.	
	2801.30	Fluorine; bromine	Exempt
28.02	2802.00	Sulphur, sublimed or precipitated; colloidal Sulphur.	Exempt
28.04		Hydrogen, rare gases and other non-metals.	
	2804.40	Oxygen	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	2804.50	Boron; tellurium :	
	2804.50.90	Other	Exempt
		Silicon :	
	2804.61	Containing by weight not less than 99.99% of silicon	Exempt
	2804.80	Arsenic	Exempt
	2804.90	Selenium :	
	2804.90.10	Waste and scrap	Exempt
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	
		Alkali or alkaline-earth metals :	
	2805.12	Calcium	Exempt
	2805.19	Other	Exempt
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
	2806.20	Chlorosulphuric acid	Exempt
28.09		Diphosphoruspentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
	2809.10	Diphosphoruspentaoxide	Exempt
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.	
		Other inorganic acids :	
	2811.11	Hydrogen fluoride (hydrofluoric acid)	Exempt
	2811.12	Hydrogen cyanide (hydrocyanic acid)	Exempt
		Other inorganic oxygen compounds of nonmetals :	
	2811.29	Other :	
	2811.29.20	Sulphur dioxide	Exempt
28.12		Halides and halide oxides of non-metals.	
		Chlorides and chloride oxides :	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	2812.19	Other	Exempt
	2812.90	Other	Exempt
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.	
	2813.10	Carbon disulphide	Exempt
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
	2815.30	Peroxides of sodium or potassium	Exempt
28. 19		Chromium oxides and hydroxides.	
	2819.90	Other	Exempt
28.20		Manganese oxides.	
	2820.90	Other	Exempt
28.22	2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	Exempt
28.24		Lead oxides; red lead and orange lead.	
	2824.10	Lead monoxide (litharge, massicot)	Exempt
	2824.90	Other	Exempt
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	
	2825.10	Hydrazine and hydroxylamine and their inorganic salts	Exempt
	2825.20	Lithium oxide and hydroxide	Exempt
	2825.30	Vanadium oxides and hydroxides	Exempt
	2825.40	Nickel oxides and hydroxides	Exempt
	2825.50	Copper oxides and hydroxides	Exempt
	2825.70	Molybdenum oxides and hydroxides	Exempt
	2825.80	Antimony oxides	Exempt

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complexfluorine salts.	
	2826.30	Sodium hexafluoroaluminate (synthetic cryolite)	Exempt
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
		Other chlorides :	
	2827.31	Of magnesium	Exempt
	2827.35	Of nickel	Exempt
		Chloride oxides and chloride hydroxides :	
	2827.41	Of copper	Exempt
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
		Chlorates :	
	2829.11	Of sodium	Exempt
28.30		Sulphides; polysulphides, whether or not chemically defined.	
	2830.90	Other	Exempt
28.31		Dithionites and sulphyoxylates.	
	2831.90	Other	Exempt
28.33		Sulphates; alums; peroxosulphates (persulphates).	
		Other sulphates :	
	2833.29	Other :	
	2833.29.10	Thallium sulphate	Exempt
28.34		Nitrites; nitrates.	
	2834.10	Nitrites	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	
		Phosphates :	
	2835.24	Of potassium	Exempt
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
	2836.60	Barium carbonate	Exempt
		Other :	
	2836.91	Lithium carbonates	Exempt
	2836.92	Strontium carbonate	Exempt
28.37		Cyanides, cyanide oxides and complex cyanides.	
		Cyanides and cyanide oxides :	
	2837.11	Of sodium	Exempt
	2837.19	Other	Exempt
	2837.20	Complex cyanides	Exempt
28.40		Borates; peroxoborates (perborates).	
		Disodium tetraborate (refined borax) :	
	2840.11	Anhydrous	Exempt
28.41		Salts of oxometallic or peroxometallic acids.	
	2841.30	Sodium dichromate	Exempt
	2841.80	Tungstates (wolframates)	Exempt
28.42		Other salts of inorganic acids or peroxy acids (including aluminosilicates whether or not chemically defined), other than azides.	
	2842.90	Other :	
	2842.90.10	Arsenates	Exempt
	2842.90.20	Arsenites	Exempt
	2842.90.30	Fulminates, cyanates and thiocyanates	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
	2843.10	Colloidal precious metals	Exempt
		Silver compounds :	
	2843.29	Other	Exempt
	2843.30	Gold compounds	Exempt
28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
	2845.10	Heavy water (deuterium oxide)	Exempt
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
	2846.10	Cerium compounds	Exempt
28.49		Carbides, whether or not chemically defined.	
	2849.90	Other	Exempt
28.50	2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	Exempt
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	
	2852.10	Chemically defined	Exempt
	2852.90	Other	Exempt
28.53		Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	
	2853.10	Cyanogen chloride (Chlorocyan)	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	2853.90	Other	Exempt
29.01		Acyclic hydrocarbons.	
		Unsaturated :	
	2901.22	Propene (propylene)	Exempt
	2901.23	Butene (butylene) and isomers thereof	Exempt
	2901.24	Buta-1, 3-diene and isoprene	Exempt
	2901.29	Other	Exempt
29.02		Cyclic hydrocarbons.	
		Cyclanes, cyclenes and cycloterpenes :	
	2902.11	Cyclohexane	Exempt
	2902.20	Benzene	Exempt
		Xylenes :	
	2902.42	<i>m</i> -Xylene	Exempt
	2902.43	<i>p</i> -Xylene	Exempt
	2902.60	Ethylbenzene	Exempt
29.03		Halogenated derivatives of hydrocarbons.	
		Saturated chlorinated derivatives of acyclic hydrocarbons :	
	2903.13	Chloroform (trichloromethane)	Exempt
	2903.19	Other :	
	2903.19.10	1,1,1-Trichloroethane (methyl chloroform)	Exempt
		Unsaturated chlorinated derivatives of acyclic hydrocarbons :	
	2903.22	Trichloroethylene	Exempt
	2903.29	Other :	
	2903.29.10	Dichloropropene	Exempt
		Halogenated derivatives of cyclanic, cyclenic or cycloterpenichydrocarbons :	
	2903.82	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	Exempt
		Halogenated derivatives of aromatic hydrocarbons:	
	2903.99	Other :	
	2903.99.90	Other	Exempt

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
	2904.20	Derivatives containing only nitro or only nitroso groups :	
	2904.20.10	Nitrated derivatives of aromatic hydrocarbon	Exempt
	2904.20.90	Other	Exempt
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Saturated monohydric alcohols :	
	2905.16	Octanol (octyl alcohol) and isomers thereof	Exempt
	2905.19	Other :	
	2905.19.10	Pentanol (amyl alcohol) and isomers thereof	Exempt
		Unsaturated monohydric alcohols :	
	2905.29	Other	Exempt
		Other polyhydric alcohols :	
	2905.43	Mannitol	Exempt
	2905.49	Other	Exempt
		Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :	
	2905.59	Other	Exempt
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Cyclanic, cyclenic or cycloterpenic :	
	2906.12	Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	Exempt
	2906.13	Sterols and inositols	Exempt
29.07		Phenols; phenol-alcohols.	
		Monophenols :	
	2907.15	Naphthols and their salts	Exempt
		Polyphenols; phenol-alcohols :	
	2907.21	Resorcinol and its salts	Exempt
	2907.23	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	Exempt
	2907.29	Other	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
		Derivatives containing only halogen substituents and their salts :	
	2908.19	Other :	
	2908.19.10	Pentachlorophenol salts (ISO)	Exempt
	2908.19.90	Other	Exempt
		Other :	
	2908.99	Other :	
	2908.99.10	Nitrated derivatives	Exempt
	2908.99.90	Other	Exempt
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	2909.19	Other :	
	2909.19.90	Other	Exempt
	2909.20	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated,sulphonated, nitrated or nitrosated derivatives :	
	2909.20.90	Other	Exempt
	2909.30	Aromatic ethers and their halogenated, sulphonated, nitrated ornitrosated derivatives :	
	2909.30.10	Nitrated derivatives	Exempt
		Other :	
	2909.30.99	Other	Exempt
		Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	2909.41	2,2'-Oxydiethanol (diethylene glycol, digol) :	
	2909.41.10	Nitrated derivatives	Exempt
	2909.49	Other :	
	2909.49.10	Nitrated derivatives	Exempt
	2909.50	Ether-phenols, ether-alcohol-phenols and their halogenated,sulphonated, nitrated or nitrosated derivatives :	
	2909.50.10	Nitrated derivatives	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	2909.60	Alcohol peroxides, ether peroxides, ketone peroxides and theirhalogenated, sulphonated, nitrated or nitrosated derivatives :	
	2909.60.10	Nitrated derivatives	Exempt
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, witha three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2910.10	Oxirane (ethylene oxide)	Exempt
	2910.20	Methyloxirane (propylene oxide)	Exempt
	2910.30	1-Chloro-2,3-epoxypropane (epichlorohydrin)	Exempt
	2910.40	Dieldrin (ISO, INN)	Exempt
	2910.50	Endrin (ISO)	Exempt
29.11	2911.00	Acetals and hemiacetals, whether or not with other oxygenfunction, and their halogenated, sulphonated, nitrated ornitrosated derivatives.	Exempt
29.12		Aldehydes, whether or not with other oxygen function; cyclicpolymers of aldehydes; paraformaldehyde.	
		Acyclic aldehydes without other oxygen functiuon :	
	2912.12	Ethanal (acetaldehyde)	Exempt
		Cyclic aldehydes without other oxygen function :	
	2912.21	Benzaldehyde	Exempt
		Aldehyde-alcohols, aldehyde-ethers, aldehydephenols and aldehydes with other oxygen function :	
	2912.49	Other	Exempt
	2912.50	Cyclic polymers of aldehydes :	
	2912.50.90	Other	Exempt
29.13	2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	Exempt
29.14		Ketones and quinones, whether or not with other oxygenfunction, and their halogenated, sulphonated, nitrated ornitrosated derivatives.	
		Acyclic ketones without other oxygen function :	
	2914.19	Other	Exempt
		Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :	
	2914.23	Ionones and methylionones	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Quinones :	
	2914.61	Anthraquinone	Exempt
	2914.62	Coenzyme Q10 (ubidecarenone (INN))	Exempt
		Halogenated, sulphonated, nitrated or nitrosated derivatives :	
	2914.71	Chlordecone (ISO)	Exempt
	2914.79	Other	Exempt
29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Formic acid, its salts and esters :	
	2915.13	Esters of formic acid	Exempt
		Acetic acid and its salts; acetic anhydride :	
	2915.24	Acetic anhydride	Exempt
	2915.40	Mono-, di- or trichloroacetic acids, their salts and esters	Exempt
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2916.15	Oleic, linoleic or linolenic acids, their salts and esters	Exempt
	2916.20	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2916.20.10	D-allethrin (Pynamine forte)	Exempt
	2916.20.20	D-trans allethrin (Esbiothrin)	Exempt
	2916.20.50	Permethrin	Exempt
	2916.20.90	Other	Exempt
		Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2916.34	Phenylacetic acid and its salts	Exempt
	2916.39	Other	Exempt
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
		Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2917.12	Adipic acid, its salts and esters	Exempt
	2917.13	Azelaic acid, sebacic acid, their salts and esters	Exempt
		Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxacids and their derivatives :	
	2917.33	Dinonyl or didecylorthophthalates	Exempt
	2917.36	Terephthalic acid and its salts	Exempt
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2918.12	Tartaric acid	Exempt
	2918.13	Salts and esters of tartaric acid	Exempt
	2918.17	2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	Exempt
	2918.19	Other	Exempt
		Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2918.22	O-Acetylsalicylic acid, its salts and esters	Exempt
	2918.30	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Exempt
		Other :	
	2918.91	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	Exempt
	2918.99	Other :	
	2918.99.10	(2,4-dichlorophenoxy) acetic acid (2,4-D)	Exempt
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2919.10	Tris(2,3-dibromopropyl) phosphate	Exempt
	2919.90	Other :	
	2919.90.10	Dichlorvos (DDVP)	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	2919.90.90	Other	Exempt
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2920.19	Other :	
	2920.19.90	Other	Exempt
		Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	2920.21	Dimethyl phosphate	Exempt
	2920.22	Diethyl phosphate	Exempt
29.21		Amine -function compounds (+).	
		Acyclic polyamines and their derivatives; salts thereof :	
	2921.22	Hexamethylenediamine and its salts	Exempt
	2921.30	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	Exempt
		Aromatic monoamines and their derivatives; salts thereof :	
	2921.42	Aniline derivatives and their salts	Exempt
	2921.43	Toluidines and their derivatives; salts thereof	Exempt
	2921.44	Diphenylamine and its derivatives; salts thereof	Exempt
	2921.45	1-Naphthylamine (alpha-naphthylamine), 2naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	Exempt
	2921.49	Other	Exempt
29.22		Oxygen-function amino-compounds (+).	
		Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :	
	2922.17	Methyldiethanolamine and ethyldiethanolamine	Exempt
	2922.19	Other	Exempt
		Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :	
	2922.21	Aminohydroxynaphthalenesulphonic acids and their salts	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
	2922.29	Other :	
	2922.29.10	Anisidines, dianisidines, phenetidines, and their salts	Exempt
	2922.29.90	Other	Exempt
		Amino-aldehydes, amino-ketones and aminoquinones, other than those containing more than one kind of oxygen function; salts thereof :	
	2922.39	Other	Exempt
		Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :	
	2922.44	Tilidine (INN) and its salts	Exempt
29.24		Carboxamide-function compounds; amide-function compoundsof carbonic acid.	
		Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :	
	2924.23	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts :	
	2924.23.10	2-Acetamidobenzoic acid (N-acetylanthranilic acid)	Exempt
	2924.23.20	Salts of 2-Acetamidobenzoic acid (N-acetylanthranilic acid)	Exempt
29.26		Nitrile-function compounds.	
	2926.10	Acrylonitrile	Exempt
	2926.20	1-Cyanoguanidine(dicyandiamide)	Exempt
	2926.90	Other	Exempt
29.30		Organo-sulphur compounds.	
	2930.20	Thiocarbamates and dithiocarbamates :	
	2930.20.10	Thiobencarb	Exempt
	2930.20.90	Other	Exempt
	2930.90	Other :	
	2930.90.10	Malathion	Exempt
	2930.90.20	Edifenphos	Exempt
	2930.90.40	Fenthion	Exempt
29.31		Other organo-inorganic compounds.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Other organo-phosphorous derivatives :	
	2931.31	Dimethyl methylphosphonate	Exempt
	2931.32	Dimethyl propylphosphonate	Exempt
	2931.34	Sodium 3-(trihydroxysilyl)propyl methylphosphonate	Exempt
	2931.36	(5-Ethyl-2- methyl-2-oxido- 1,3,2-dioxaphosphinan5-yl)methyl methylmethylphosphonate	Exempt
	2931.37	Bis[(5-ethyl-2-methyl-2-oxido-1,3,2dioxaphosphinan-5-yl)methyl] methylphosphonate	Exempt
	2931.38	Salt of methylphosphonic acid and (aminoiminomethyl) urea (1:1)	Exempt
	2931.39	Other	Exempt
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only (+).	
		Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :	
	2932.11	Tetrahydrofuran	Exempt
	2932.12	2-Furaldehyde (furfuraldehyde)	Exempt
	2932.13	Furfuryl alcohol and tetrahydrofurfuryl alcohol	Exempt
	2932.14	Sucralose	Exempt
	2932.20	Lactones :	
	2932.20.10	Coumatetralyl	Exempt
	2932.20.90	Other	Exempt
		Other :	
	2932.93	Piperonal	Exempt
	2932.94	Safrole	Exempt
	2932.99	Other :	
	2932.99.10	Carbofuran	Exempt
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only (+).	
		Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :	
	2933.11	Phenazone (antipyrin) and its derivatives	Exempt
		Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :	
	2933.32	Piperidine and its salts	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	2933.33	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidin (INN), intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), piprodrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	Exempt
	2933.39	Other :	
	2933.39.20	3-Quinuclidinyl benzilate (1-azabicyclo[2.2.2]oct-3yl hydroxy(diphenyl)acetate)	Exempt
		Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :	
	2933.49	Other	Exempt
		Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :	
	2933.52	Malonylurea (barbituric acid) and its salts	Exempt
	2933.54	Other derivatives of malonylurea (barbituric acid); salts thereof	Exempt
	2933.59	Other :	
	2933.59.10	Diazinon	Exempt
		Lactams :	
	2933.79	Other lactams	Exempt
		Other :	
	2933.99	Other :	
	2933.99.10	Bitertnol	Exempt
29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	
	2934.10	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	Exempt
		Other :	
	2934.91	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof	Exempt
29.37		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones (+).	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :	
	2937.12	Insulin and its salts	Exempt
	2937.19	Other	Exempt
		Steroidal hormones, their derivatives and structural analogues :	
	2937.22	Halogenated derivatives of corticosteroidal hormones	Exempt
	2937.29	Other	Exempt
	2937.90	Other	Exempt
29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	2938.10	Rutoside (rutin) and its derivatives	Exempt
29.39		Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
		Alkaloids of opium and their derivatives; salts thereof :	
	2939.19	Other	Exempt
	2939.20	Alkaloids of cinchona and their derivatives; salts thereof	Exempt
	2939.30	Caffeine and its salts	Exempt
		Alkaloids of rye ergot and their derivatives; salts thereof :	
	2939.69	Other	Exempt
29.41		Antibiotics.	
	2941.20	Streptomycins and their derivatives; salts thereof	Exempt
	2941.30	Tetracyclines and their derivatives; salts thereof	Exempt
	2941.40	Chloramphenicol and its derivatives; salts thereof	Exempt
30.01		Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
	3001.20	Extracts of glands or other organs or of their secretions	Exempt
	3001.90	Other	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	
		Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :	
	3002.11	Malaria diagnostic test kits	Exempt
	3002.12	Antisera and other blood fractions	Exempt
	3002.13	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Exempt
	3002.14	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Exempt
	3002.15	Immunological products, put up in measured doses or in forms or packings for retail sale	Exempt
	3002.19	Other	Exempt
	3002.20	Vaccines for human medicine	Exempt
	3002.30	Vaccines for veterinary medicine	Exempt
	3002.90	Other :	
	3002.90.10	Saxitoxin (([4R)-10,10-dihydroxy-2,6-diiminooctahydro-1H,8H-pyrrolo[1,2c]purin-4-yl]methyl carbamate)	Exempt
	3002.90.90	Other	Exempt
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
	3003.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Exempt
	3003.20	Other, containing antibiotics	Exempt
		Other, containing hormones or other products of heading 29.37 :	
	3003.31	Containing insulin	Exempt
	3003.39	Other	Exempt
		Other, containing alkaloids or derivatives thereof :	
	3003.41	Containing ephedrine or its salts	Exempt
	3003.42	Containing pseudoephedrine (INN) or its salts	Exempt
	3003.43	Containing norephedrine or its salts	Exempt
	3003.49	Other	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	3003.60	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Exempt
	3003.90	Other :	
		Ayurveda / Herbal preparations :	
	3003.90.11	Schedule 01 preparations certified by the Commissioner of Ayurveda	Exempt
	3003.90.14	Schedule 04 preparations certified by the Commissioner of Ayurveda	Exempt
	3003.90.90	Other	Exempt
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	
	3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Exempt
	3004.20	Other, containing antibiotics	Exempt
		Other, containing hormones or other products of heading 29.37 :	
	3004.31	Containing insulin	Exempt
	3004.32	Containing corticosteroid hormones, their derivatives or structural analogues	Exempt
	3004.39	Other	Exempt
		Other, containing alkaloids or derivatives thereof :	
	3004.41	Containing ephedrine or its salts	Exempt
	3004.42	Containing pseudoephedrine (INN) or its salts	Exempt
	3004.43	Containing norephedrine or its salts	Exempt
	3004.49	Other	Exempt
	3004.50	Other, containing vitamins or other products of heading 29.36	Exempt
	3004.60	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Exempt
	3004.90	Other :	
		Ayurveda / Herbal preparations :	
	3004.90.11	Schedule 01 preparations certified by the Commissioner of Ayurveda	Exempt
	3004.90.12	Schedule 02 preparations certified by the Commissioner of Ayurveda	Exempt
	3004.90.13	Schedule 03 preparations certified by the Commissioner of Ayurveda	Exempt
	3004.90.14	Schedule 04 preparations certified by the Commissioner of Ayurveda	Exempt
	3004.90.15	Schedule 05 preparations certified by the Commissioner of Ayurveda	Exempt
	3004.90.19	Other	Exempt
	3004.90.20	Antineoplastics and immunosuppressives	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	3004.90.90	Other	Exempt
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.	
	3006.10	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	Exempt
	3006.20	Blood-grouping reagents	Exempt
	3006.30	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Exempt
	3006.40	Dental cement and other dental fillings; bone reconstruction cements	Exempt
	3006.50	First-aid boxes and kits	Exempt
	3006.60	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Exempt
	3006.70	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Exempt
		Other :	
	3006.91	Appliances identifiable for ostomy use	Exempt
	3006.92	Waste pharmaceuticals	Exempt
31.02		Mineral or chemical fertilisers, nitrogenous.	
	3102.50	Sodium nitrate	Exempt
	3102.80	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Exempt
31.03		Mineral or chemical fertilisers, phosphatic.	
	3103.90	Other	Exempt
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
	3201.10	Quebracho extract	Exempt
	3201.90	Other	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
	3301.30	Resinoids	Exempt
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	
	3307.90	Other :	
	3307.90.10	Contact lens solutions	Exempt
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
	3502.90	Other	Exempt
35.07		Enzymes; prepared enzymes not elsewhere specified or included.	
	3507.90	Other :	
	3507.90.10	Papain	Exempt
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
	3604.10	Fireworks	Exempt
36.05	3605.00	Matches, other than pyrotechnic articles of heading 36.04.	Exempt
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	
	3606.10	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	3606.90	Other	Exempt
37.01		Photographic plates and film in the flat, sensitised, unexposed, of nay material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	
	3701.20	Instant print film	Exempt
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	
		Other film, without perforations, of a width not exceeding 105 mm :	
	3702.31	For colour photography (polychrome) :	
	3702.31.10	Instant print film	Exempt
	3702.32	Other, with silver halide emulsion	Exempt
	3702.39	Other	Exempt
		Other film, for colour photography (polychrome) :	
	3702.53	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides :	
	3702.53.90	Other	Exempt
	3702.54	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	Exempt
		Other :	
	3702.96	Of a width not exceeding 35 mm and of a length not exceeding 30 mm :	
	3702.96.20	Cine film of a width of 35 mm	Exempt
	3702.96.90	Other	Exempt
	3702.97	Of a width not exceeding 35 mm and of a length exceeding 30 mm :	
	3702.97.20	Cine film of a width of 35 mm	Exempt
37.04	3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed :	
	3704.00.10	Sensitised plates and film exposed but not developed, negative or positive	Exempt
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	3706.90	Other	Exempt
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	
	3801.20	Colloidal or semi-colloidal graphite	Exempt
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.	
		Other :	
	3802.10.31	Granular	Exempt
	3802.10.32	Powdered	Exempt
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	
	3806.20	Salts of rosin, of resin acids or derivatives of rosin or resin acids, other than salts of rosin adducts	Exempt
38.07	3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	
	3807.00.10	Composite solvents and thinners for varnish	Exempt
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries not elsewhere specified or included.	
	3809.10	With a basis of amylaceous substances	Exempt
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquid used for the same purposes as mineral oils.	
		Anti-knock preparations :	
	3811.11	Based on lead compounds	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
38.13	3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades :	
	3813.00.10	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	Exempt
38.14	3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers :	
	3814.00.20	Containing methane, ethane or prophanhydrochloroflorocarbon (HCFCs) but not containing chloroflorocarbon (CFCs) ,	Exempt
	3814.00.30	Containing carbon tetrachloride, bromochloromethane or 1,1,1 – trichloroethane (methyl chloroform)	Exempt
38.15		Reaction initiator, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
		Supported catalysts :	
	3815.12	With precious metal or precious metal compounds as the active substance	Exempt
38.17	3817.00	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 27.07 or 29.02 :	
	3817.00.20	Mixed alkyl naphthalenes	Exempt
38.18	3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	Exempt
38.24		Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
	3824.30	Non-agglomerated metal carbides mixed together or with metallic binders	Exempt
		Mixtures containing halogenated derivatives of methane, ethane or propane :	
	3824.75	Containing carbon tetrachloride	Exempt
	3824.79	Other	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	
	3825.50	Waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	Exempt
38.26	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	Exempt
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
		Fluoro-polymers :	
	3904.61	Polytetrafluoroethylene	Exempt
	3904.69	Other	Exempt
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
	3907.70	Poly(lactic acid)	Exempt
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
		Cellulose acetates :	
	3912.11	Non-plasticised	Exempt
40.11		New pneumatic tyres, of rubber.	
	4011.30	Of a kind used on aircraft	Exempt
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
		Retreaded tyres :	
	4012.13	Of a kind used on aircraft	Exempt

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	
	4101.20	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	Exempt
	4101.50	Whole hides and skins, of a weight exceeding 16 kg	Exempt
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	
	4102.10	With wool on	Exempt
		Without wool on :	
	4102.21	Pickled	Exempt
	4102.29	Other	Exempt
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	
	4103.20	Of reptiles	Exempt
	4103.90	Other :	
	4103.90.10	Of sharks	Exempt
	4103.90.90	Other	Exempt
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
		In the wet state (including wet-blue) :	
	4104.11	Full grains, unsplit; grain splits :	
	4104.11.90	Other	Exempt
	4104.19	Other :	
	4104.19.10	Wet blue chrome-tanned	Exempt
	4104.19.90	Other	Exempt
		In the dry state (crust) :	
	4104.41	Full grains, unsplit; grain splits	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	4104.49	Other	Exempt
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	
	4105.10	In the wet state (including wet-blue)	Exempt
	4105.30	In the dry state (crust)	Exempt
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
		Of goats or kids :	
	4106.21	In the wet state (including wet-blue)	Exempt
	4106.22	In the dry state (crust)	Exempt
		Of swine :	
	4106.31	In the wet state (including wet-blue)	Exempt
	4106.32	In the dry state (crust)	Exempt
	4106.40	Of reptiles :	
	4106.40.10	Crocodile skins other than vegetable pre-tanned	Exempt
	4106.40.90	Other	Exempt
		Other :	
	4106.91	In the wet state (including wet-blue)	Exempt
	4106.92	In the dry state (crust)	Exempt
41.12	4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	Exempt
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.	
	4113.20	Of swine	Exempt
	4113.30	Of reptiles :	
	4113.30.10	Crocodile skins	Exempt
	4113.30.90	Other	Exempt
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	4114.10	Chamois (including combination chamois) leather	Exempt
	4114.20	Patent leather and patent laminated leather; metallised leather	Exempt
42.06	4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	Exempt
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	
	4301.10	Of mink, whole, with or without head, tail or paws	Exempt
	4301.30	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Exempt
	4301.60	Of fox, whole, with or without head, tail or paws	Exempt
	4301.80	Other furskins, whole, with or without head, tail or paws	Exempt
	4301.90	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Exempt
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	
		Whole skins, with or without head, tail or paws, not assembled :	
	4302.11	Of mink	Exempt
	4302.19	Other :	
	4302.19.10	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	Exempt
	4302.19.90	Other	Exempt
	4302.20	Heads, tails, paws and other pieces or cuttings, not assembled	Exempt
	4302.30	Whole skins and pieces or cuttings thereof, assembled	Exempt
43.03		Articles of apparel, clothing accessories and other articles of furskin.	
	4303.10	Articles of apparel and clothing accessories	Exempt
	4303.90	Other	Exempt
43.04	4304.00	Artificial fur and articles thereof.	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	
		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :	
	4401.11	Coniferous	Exempt
	4401.12	Non-coniferous	Exempt
		Wood in chips or particles :	
	4401.21	Coniferous	Exempt
	4401.22	Non-coniferous	Exempt
		Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms :	
	4401.31	Wood pellets	Exempt
	4401.39	Other	Exempt
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
	4402.10	Of bamboo	Exempt
	4402.90	Other :	
	4402.90.10	Coconut shell charcoal	Exempt
	4402.90.90	Other	Exempt
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
	4404.10	Coniferous	Exempt
	4404.20	Non-coniferous	Exempt
44.06		Railway or tramway sleepers (cross-ties) of wood.	
		Not impregnated :	
	4406.11	Coniferous	Exempt
	4406.12	Non-coniferous	Exempt

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	
		Other :	
	4407.99	Other :	
	4407.99.10	Of rubber	Exempt
44.12		Plywood, veneered panels and similar laminated wood.	
		Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :	
	4412.39	Other , with both outer plies of coniferous wood :	
	4412.39.10	Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests	Exempt
44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes.	
	4413.00.10	Of rubber wood	Exempt
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
	4418.40	Shuttering for concrete constructional work	Exempt
	4418.50	Shingles and shakes	Exempt
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	
	4501.10	Natural cork, raw or simply prepared	Exempt
	4501.90	Other	Exempt
45.02	4502.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	Exempt
45.03		Articles of natural cork.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	4503.10	Corks and stoppers	Exempt
	4503.90	Other	Exempt
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	
	4504.10	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Exempt
	4504.90	Other	Exempt
47.01	4701.00	Mechanical wood pulp.	Exempt
47.02	4702.00	Chemical wood pulp, dissolving grades.	Exempt
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.	
		Unbleached :	
	4703.11	Coniferous	Exempt
	4703.19	Non-coniferous	Exempt
		Semi-bleached or bleached :	
	4703.21	Coniferous	Exempt
	4703.29	Non-coniferous	Exempt
47.04		Chemical wood pulp, sulphite, other than dissolving grades.	
		Unbleached :	
	4704.11	Coniferous	Exempt
	4704.19	Non-coniferous	Exempt
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	
	4706.10	Cotton linters pulp	Exempt
	4706.20	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Exempt
	4706.30	Other, of bamboo	Exempt
		Other :	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	4706.91	Mechanical	Exempt
	4706.92	Chemical	Exempt
	4706.93	Obtained by a combination of mechanical and chemical processes	Exempt
47.07		Recovered (waste and scrap) paper or paperboard.	
	4707.10	Unbleached kraft paper or paperboard or corrugated paper or paperboard	Exempt
	4707.20	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Exempt
	4707.30	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	Exempt
	4707.90	Other, including unsorted waste and scrap	Exempt
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	
	4802.10	Hand-made paper and paperboard	Exempt
	4802.20	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	Exempt
	4802.40	Wallpaper base	Exempt
		Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :	
	4802.54	Weighing less than 40 g/m ² :	
	4802.54.20	Carbonising base paper	Exempt
	4802.55	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls :	
	4802.55.10	Carbonising base paper	Exempt
	4802.56	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :	
	4802.56.10	Carbonising base paper	Exempt
	4802.57	Other, weighing 40 g/m ² or more but not more than 150 g/m ² :	
	4802.57.10	Carbonising base paper	Exempt
	4802.58	Weighing more than 150 g/m ² :	
	4802.58.20	Carbonising base paper	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :	
	4802.61	In rolls :	
	4802.61.10	Box board	Exempt
	4802.62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :	
	4802.62.10	Box board	Exempt
	4802.62.20	Carbonising base paper	Exempt
	4802.62.90	Other	Exempt
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	
		Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	
	4804.41	Unbleached	Exempt
	4804.49	Other	Exempt
		Other kraft paper and paperboard weighing 225 g/m ² or more :	
	4804.51	Unbleached	Exempt
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	
		Fluting paper :	
	4805.12	Straw fluting paper	Exempt
	4805.30	Sulphite wrapping paper	Exempt
	4805.50	Felt paper and paperboard	Exempt
		Other :	
	4805.91	Weighing 150 g/m ² or less	Exempt
	4805.92	Weighing more than 150 g/m ² but less than 225 g/m ² :	
	4805.92.10	Box Board	Exempt
	4805.92.90	Other	Exempt
	4805.93	Weighing 225 g/m ² or more :	
	4805.93.10	Box Board	Exempt
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
	4806.20	Greaseproof papers	Exempt
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	
	4808.40	Kraft paper, creped or crinkled, whether or not embossed or perforated :	
	4808.40.10	Sack craft paper	Exempt
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).	
		Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :	
	4810.13	In rolls :	
	4810.13.10	Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m ²	Exempt
	4810.14	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :	
	4810.14.10	Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m ²	Exempt
		Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :	
	4810.31	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	Exempt
	4810.32	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	Exempt
	4810.39	Other	Exempt
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	4811.10	Tarred, bituminised or asphalted paper and paperboard	Exempt
48.12	4812.00	Filter blocks, slabs and plates, of paper pulp.	Exempt
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
	4813.10	In the form of booklets or tubes	Exempt
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	
	4818.50	Articles of apparel and clothing accessories :	
	4818.50.10	Sterilised hospital clothing	Exempt
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	Exempt
	4822.10	Of a kind used for winding textile yarn	Exempt
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
	4901.10	In single sheets, whether or not folded	Exempt
		Other :	
	4901.91	Dictionaries and encyclopedias, and serial instalments thereof	Exempt
	4901.99	Other :	
	4901.99.10	Printed books	Exempt
	4901.99.20	Telephone and trade directories	Exempt
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
	4902.10	Appearing at least four times a week :	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
		Magazines and Journals:	
	4902.10.11	Containing information of the running of the race horses or greyhound races meeting	Exempt
	4902.10.19	Other	Exempt
		Other :	
	4902.10.91	Containing information of the running of the race horses or greyhound races meeting	Exempt
	4902.10.99	Other	Exempt
	4902.90	Other :	
		Magazines and Journals :	
	4902.90.11	Containing information of the running of the race horses or greyhound races meeting	Exempt
	4902.90.19	Other	Exempt
		Other :	
	4902.90.91	Containing information of the running of the race horses or greyhound races meeting	Exempt
	4902.90.99	Other	Exempt
49.03	4903.00	Children's picture, drawing or colouring books.	Exempt
49.04	4904.00	Music, printed or in manuscript, whether or not bound or illustrated :	
	4904.00.10	In book form	Exempt
	4904.00.90	Other	Exempt
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	Exempt
	4905.10	Globes	Exempt
49.07	4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title :	
	4907.00.10	Cheque leaves and cheque books other than travellers'cheques in any form	Exempt
	4907.00.20	Unused postage and revenue stamps of the Government of the Democratic Socialist Republic of Sri Lanka or of a Provincial Council	Exempt
	4907.00.30	Stamped envelopes	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	4907.00.40	Foreign currency notes	Exempt
49.11		Other printed matter, including printed pictures and photographs.	
		Other :	
	4911.91	Pictures, designs and photographs :	
	4911.91.30	Designs	Exempt
50.01	5001.00	Silk-worm cocoons suitable for reeling.	Exempt
50.02	5002.00	Raw silk (not thrown).	Exempt
50.03	5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	Exempt
50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Exempt
50.06	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	Exempt
50.07		Woven fabric of silk or of silk waste.	Exempt
51.01		Wool, not carded or combed.	Exempt
51.02		Fine or coarse animal hair, not carded or combed.	Exempt
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	Exempt
51.04	5104.00	Garnetted stock of wool or of fine or coarse animal hair.	Exempt
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	Exempt
51.06		Yarn of carded wool, not put up for retail sale.	Exempt
51.07		Yarn of combed wool, not put up for retail sale.	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	Exempt
51.09		Yarn of wool or of fine animal hair, put up for retail sale.	Exempt
51.10	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	Exempt
51.11		Woven fabric of carded wool or carded fine animal hair.	Exempt
51.12		Woven fabrics of combed wool or of combed fine animal hair.	Exempt
51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair.	Exempt
52.01		Cotton, not carded or combed.	Exempt
52.02		Cotton waste (including yarn waste and garnetted stock).	
	5202.10	Yarn waste (including thread waste)	Exempt
52.03		Cotton, carded or combed.	Exempt
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	Exempt
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	Exempt
52.07		Cotton yarn (other than sewing thread) put up for retail sale.	
	5207.90	Other	Exempt
52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² .	Exempt
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² .	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2.	Exempt
52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2.	Exempt
52.12		Other woven fabrics of cotton.	Exempt
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	Exempt
53.02		True hemp (<i>Cannabis sativa</i> L.) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	Exempt
53.03		Jute and other textile bastfibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	Exempt
53.05	5305.00	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) :	
		Other :	
	5305.00.93	Other of sisal and other textile fibres of the genus <i>Agava</i>	Exempt
53.06		Flax yarn.	Exempt
53.07		Yarn of jute or of other textile bastfibres of heading 53.03.	Exempt
53.08		Yarn of other vegetable textile fibres; paper yarn.	
	5308.10	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn :	Exempt
53.09		Woven fabrics of flax.	Exempt

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
53.10		Woven fabrics of jute or of other textile bastfibres of heading 53.03.	Exempt
53.11	5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn :	
	5311.00.90	Other	Exempt
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67decitex (+).	Exempt
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67decitex.	Exempt
54.04		Synthetic monofilament of 67 decitex or more and of which nocross-sectional dimension exceeds 1 mm; strip and the like (forexample, artificial straw) of synthetic textile materials of anapparent width not exceeding 5 mm.	Exempt
54.06	5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	Exempt
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	Exempt
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	Exempt
55.01		Synthetic filament tow.	Exempt
55.02		Artificial filament tow.	Exempt
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	Exempt
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.	Exempt
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
55.07		Artificial staple fibres, carded, combed or otherwise processed for spinning.	Exempt
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not putup for retail sale.	Exempt
55.10		Yarn (other than sewing thread) of artificial staple fibres, not putup for retail sale.	Exempt
55.11		Yarn (other than sewing thread) of man-made staple fibres, putup for retail sale.	Exempt
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	Exempt
55.13		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .	Exempt
55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ²	Exempt
55.15		Other woven fabrics of synthetic staple fibres.	Exempt
55.16		Woven fabrics of artificial staple fibres.	Exempt
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	Exempt
56.05		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	Exempt
56.06		Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	Exempt
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
		Of sisal or other textile fibres of the genus Agave :	
	5607.29	Other	Exempt
56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
		Of man-made textile materials :	
	5608.11	Made up fishing nets :	
	5608.11.10	Of monofilament	Exempt
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	
		Other, of file construction, not made up :	
	5702.39	Of other textile materials :	
	5702.39.10	Jute carpets	Exempt
		Other, of file construction, made up :	
	5702.42	Of man-made textile materials	Exempt
	5702.50	Other, not of pile construction, not made up :	
	5702.50.20	Of man-made textile materials	Exempt
	5702.50.90	Of other textile materials	Exempt
		Other, not of pile construction, made up :	
	5702.99	Of other textile materials	Exempt
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	
	5704.90	Other :	
	5704.90.10	Jute carpets	Exempt
58.01		Woven pile fabrics and chemille fabrics, other than fabrics of heading 58.02 or 58.06.	Exempt
58.02		Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06 (+).	Exempt
		Mechanically made lace :	
	5804.21	Of man-made fibres	Exempt
	5804.29	Of other textile materials	Exempt
	5804.30	Hand-made lace	Exempt
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	Exempt
58.09	5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	Exempt
58.11	5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10. Quilted textile products in the piece, composed of one or more.	Exempt
59.06		Rubberised textile fabrics, other than those of heading 59.02.	
		Other :	
	5906.91	Knitted or crocheted	Exempt
59.08	5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated.	Exempt
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter (+).	
		Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :	
	5911.31	Weighing less than 650 g/m ²	Exempt
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	Exempt

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	Exempt
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	Exempt
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	Exempt
60.05		Warp knit fabrics (including those made on gallon knitting machines), other than those of headings 60.01 to 60.04.	Exempt
60.06		Other knitted or crocheted fabrics.	Exempt
61.01		Men's or boys' overcoats, carcoats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	Exempt
61.02		Women's or girls' overcoats, carcoats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	Exempt
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	Exempt
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	Exempt
61.05		Men's or boys' shirts, knitted or crocheted.	Exempt
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	Exempt
61.07		Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	Exempt
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
61.09		T-shirts, singlets and other vests, knitted or crocheted.	Exempt
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted (+).	Exempt
61.11		Babies' garments and clothing accessories, knitted or crocheted.	Exempt
61.12		Track suits, ski suits and swimwear, knitted or crocheted.	Exempt
61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	Exempt
61.14		Other garments, knitted or crocheted.	Exempt
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	Exempt
61.16		Gloves, mittens and mitts, knitted or crocheted.	Exempt
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	Exempt
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.03.	Exempt
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	Exempt
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	Exempt
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	Exempt
62.05		Men's or boys' shirts.	Exempt
62.06		Women's or girls' blouses, shirts and shirt-blouses.	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	Exempt
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	Exempt
62.09		Babies' garments and clothing accessories.	Exempt
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07.	Exempt
62.11		Track suits, ski suits and swimwear; other garments.	Exempt
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	Exempt
62.13		Handkerchiefs.	Exempt
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	Exempt
62.16	6216.00	Gloves, mittens and mitts.	Exempt
63.01		Blankets and travelling rugs.	Exempt
63.02		Bed linen, table linen, toilet linen and kitchen linen.	Exempt
63.03		Curtains (including drapes) and interior blinds; curtain or bedvalances.	Exempt
63.04		Other furnishing articles, excluding those of heading 94.04.	Exempt
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	Exempt
64.02		Other footwear with outer soles and uppers of rubber or plastics.	Exempt
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	Exempt
64.05		Other footwear.	Exempt
66.02	6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like :	
	6602.00.10	White canes for the blind	Exempt
	6602.00.90	Other	Exempt
67.03	6703.00	Human hair, dressed, thinned, bleached or otherwise worked; Wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	Exempt
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	
		Of synthetic textile materials :	
	6704.11	Complete wigs	Exempt
	6704.19	Other	Exempt
	6704.20	Of human hair	Exempt
	6704.90	Of other materials	Exempt
68.01	6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	Exempt
69.01		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	
	6901.00.10	Magnesite and magnesite chrome bricks	Exempt
70.01	7001.00	Cullet and other waste and scrap of glass; glass in the mass.	
	7001.00.90	Other	Exempt
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
	7002.10	Balls	Exempt
	7002.20	Rods	Exempt
		Tubes :	
	7002.31	Of fused quartz or other fused silica	Exempt
	7002.39	Other	Exempt
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
	7003.20	Wired sheets	Exempt
	7003.30	Profiled	Exempt
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	
	7010.10	Ampoules	Exempt
	7010.20	Stoppers, lids and other closures	Exempt
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	
	7011.20	For cathode-ray tubes	Exempt
70.14	7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	
	7014.00.10	Optical elements	Exempt
70.15		Clock or watch glasses and similar glasses, glasses for noncorrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	
	7015.10	Glasses for corrective spectacles	Exempt
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	7017.10	Of fused quartz or other fused silica :	
	7017.10.10	Instruments for testing of milk	Exempt
	7017.20	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 0C to 300 0C :	
	7017.20.10	Instruments for testing of milk	Exempt
70.19		Glass fibres (including glass wool) and articles thereof (for examples, yarn, woven fabrics) (+).	
		Silvers, rovings, yarn and chopped strands :	
	7019.12	Rovings	Exempt
		Other woven fabrics :	
	7019.52	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	Exempt
	7019.90	Other :	
	7019.90.20	For the manufacture of fibre glass fishing boats	Exempt
70.20	7020.00	Other articles of glass.	
	7020.00.10	Floats for fishing lines and nets	Exempt
	7020.00.40	Screen filters for computer monitors	Exempt
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport(+).	
	7101.10	Natural pearls Cultured pearls	Exempt
		Cultured pearls :	
	7101.21	Unworked	Exempt
	7101.22	Worked	Exempt
71.02		Diamonds, whether or not worked, but not mounted or set (+).	
	7102.10	Unsorted	Exempt
		Industrial :	
	7102.21	Unworked or simply sawn, cleaved or bruted	Exempt
	7102.29	Other Non-industrial :	Exempt
		Non-industrial :	
	7102.31	Unworked or simply sawn, cleaved or bruted	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
	7102.39	Other	Exempt
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semiprecious stones, temporarily strung for convenience of transport (+).	
	7103.10	Unworked or simply sawn or roughly shaped Otherwise worked :	Exempt
		Otherwise worked :	
	7103.91	Rubies, sapphires and emeralds	Exempt
	7103.99	Other	Exempt
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
	7104.10	Piezo-electric quartz	Exempt
	7104.20	Other, unworked or simply sawn or roughly shaped	Exempt
	7104.90	Other	Exempt
71.05		Dust and powder of natural or synthetic precious or semiprecious stones.	
	7105.10	Of diamonds	Exempt
	7105.90	Other	Exempt
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
	7106.10	Powder Other :	Exempt
		Other :	
	7106.91	Unwrought	Exempt
	7106.92	Semi-manufactured	Exempt
71.07	7107.00	Base metals clad with silver, not further worked than semi-manufactured.	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	Exempt
		Non-monetary :	Exempt
	7108.11	Powder	Exempt
	7108.12	Other unwrought forms	Exempt
	7108.13	Other semi-manufactured forms	Exempt
	7108.20	Monetary	Exempt
71.09	7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	Exempt
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.	
		Platinum :	
	7110.11	Unwrought or in powder form	Exempt
	7110.19	Other Palladium :	Exempt
		Palladium :	
	7110.21	Unwrought or in powder form	Exempt
	7110.29	Other Palladium :	Exempt
		Rhodium :	
	7110.31	Unwrought or in powder form	Exempt
	7110.39	Other Iridium, osmium and ruthenium :	Exempt
		Iridium, osmium and ruthenium :	
	7110.41	Unwrought or in powder form	Exempt
	7110.49	Other	Exempt
71.11	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	Exempt
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
		Of precious metal whether or not plated or clad with precious metal :	
	7113.11	Of silver, whether or not plated or clad with other precious metal :	
	7113.11.90	Parts	Exempt
	7113.20	Of base metal clad with precious metal :	
	7113.20.90	Parts	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
		Of precious metal whether or not plated or clad with precious metal :	
	7114.11	Of silver, whether or not plated or clad with other precious metal	Exempt
	7114.20	Of base metal clad with precious metal	Exempt
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
	7116.10	Of natural or cultured pearls	Exempt
71.18		Coin (+).	
	7118.90	Other :	
	7118.90.90	Other	Exempt
72.01		Pig iron and, Spiegeleisen in pigs, blocks or other primary forms.	
	7201.20	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	Exempt
72.02		Ferro-alloys.	
		Ferro-manganese :	
	7202.19	Other	Exempt
		Ferro-silicon :	
	7202.29	Other	Exempt
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
		Waste and scrap of alloy steel :	
	7204.21	Of stainless steel	Exempt
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.	
		Powders :	
	7205.21	Of alloy steel	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	
	7206.90	Other	Exempt
72.07		Semi-finished products of iron or non-alloy steel.	
	7207.20	Containing by weight less than 0.25% of carbon :	
	7207.20.90	Other	Exempt
72.08		Flat-rolled products of iron or nonalloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	
		Other, in coils, not further worked than hot-rolled, pickled :	
	7208.26	Of a thickness of 3 mm or more but less than 4.75 mm	Exempt
		Other, in coils, not further worked than hot-rolled :	
	7208.37	Of a thickness of 4.75 mm or more but not exceeding 10 mm	Exempt
	7208.38	Of a thickness of 3 mm or more but less than 4.75 mm	Exempt
72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	
	7218.10	Ingots and other primary forms	Exempt
		Other :	
	7218.91	Of rectangular (other than square) cross-section	Exempt
	7218.99	Other	Exempt
72.21	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	Exempt
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
		Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :	
	7222.11	Of circular cross-section	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.	
	7225.50	Other, not further worked than cold-rolled (cold-reduced)	Exempt
		Other :	
	7225.99	Other	Exempt
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm (+).	
	7226.20	Of high speed steel	Exempt
		Other :	
	7226.92	Not further worked than cold-rolled (cold-reduced)	Exempt
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	
	7227.10	Of high speed steel	Exempt
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	
	7228.10	Bars and rods, of high speed steel	Exempt
	7228.50	Other bars and rods, not further worked than cold-formed or cold-finished	Exempt
	7228.80	Hollow drill bars and rods	Exempt
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers(cross-ties), fish-plates, chairs, chair wedges, sole plates (baseplates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	
	7302.30	Switch blades, crossing frogs, point rods and other crossing pieces	Exempt
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Other, of circular cross-section, of other alloy steel :	
	7304.51	Cold-drawn or cold-rolled (cold-reduced) :	
	7304.51.10	Seamless tubes and pipes	Exempt
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	
		Line pipe of a kind used for oil or gas pipelines :	
	7305.12	Other, longitudinally welded :	
	7305.12.90	Other	Exempt
	7305.20	Casing of a kind used in drilling for oil or gas :	
	7305.20.90	Other	Exempt
		Other, welded :	
	7305.31	Longitudinally welded :	
	7305.31.90	Other	Exempt
	7305.39	Other :	
	7305.39.10	High-pressure hydro-electric conduits of steel whether or not reinforced	Exempt
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
		Line pipe of a kind used for oil or gas pipelines :	
	7306.11	Welded, of stainless steel :	
	7306.11.10	Over 20 cm diameter	Exempt
	7306.19	Other :	
	7306.19.10	Over 20 cm diameter	Exempt
73.15		Chain and parts thereof, of iron or steel.	
	7315.20	Skid chain	Exempt
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	
		Cooking appliances and plate warmers :	
	7321.19	Other, including appliances for solid fuel	Exempt
		Other appliances :	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	7321.82	For liquid fuel	Exempt
73.26		Other articles of iron or steel.	
	7326.20	Forged or stamped, but not further worked :	
	7326.20.10	Bead wire rings and steel bands for tyres	Exempt
74.02	7402.00	Unrefined copper; copper anodes for electropytic refining.	Exempt
74.03		Refined copper and copper alloys, unwrought.	
		Refined copper :	
	7403.12	Wire-bars	Exempt
74.04	7404.00	Copper waste and scrap.	Exempt
74.10		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	
		Not backed :	
	7410.21	Of refined copper	Exempt
	7410.22	Of copper alloys	Exempt
74.11		Copper tubes and pipes.	
		Of copper alloys :	
	7411.22	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zincbase alloys (nickel silver)	Exempt
74.19		Other articles of copper (+).	
	7419.10	Chain and parts thereof	Exempt
		Other :	
	7419.99	Other :	
	7419.99.20	Endless bands for machinery	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
	7501.20	Nickel oxide sinters and other intermediate products of nickelmetallurgy	Exempt
75.02		Unwrought nickel.	
	7502.10	Nickel, not alloyed	Exempt
	7502.20	Nickel, alloys	Exempt
75.04	7504.00	Nickel powders and flakes.	Exempt
75.05		Nickel bars, rods, profiles and wire.	
		Bars, rods and profiles :	
	7505.12	Of nickel alloys	Exempt
		Wire :	
	7505.21	Of nickel, not alloyed	Exempt
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
	7507.20	Tubes or pipe fittings	Exempt
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	
	7610.90	Other :	
	7610.90.10	Day lighting devices which capture sunlight, transfer and defuse the light in a building interior	Exempt
78.01		Unwrought lead.	
		Other :	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	7801.91	Containing by weight antimony as the principal other element	Exempt
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.	
	7804.20	Powders and flakes	Exempt
79.01		Unwrought zinc.	
	7901.20	Zinc alloys	Exempt
79.05	7905.00	Zinc plates, sheets, strip and foil.	Exempt
80.01		Unwrought tin.	
	8001.20	Tin alloys	Exempt
80.03	8003.00	Tin bars, rods, profiles and wire.	Exempt
81.02		Molybdenum and articles thereof, including waste and scrap.	
		Other :	
	8102.96	Wire	Exempt
81.03		Tantalum and articles thereof, including waste and scrap.	
	8103.90	Other	Exempt
81.04		Magnesium and articles thereof, including waste and scrap.	
		Unwrought magnesium :	
	8104.19	Other	Exempt
	8104.30	Raspings, turnings and granules, graded according to size; powders	Exempt
81.05		Cobalt mattes and other intermediate products of cobaltmetallurgy; cobalt and articles thereof, including waste and scrap.	
	8105.20	Cobalt mattes and other intermediate products of cobalt metallurgy;unwrought cobalt; powders	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
81.06	8106.00	Bismuth and articles thereof, including waste and scrap :	
	8106.00.90	Other	Exempt
81.07		Cadmium and articles thereof, including waste and scrap.	
	8107.20	Unwrought cadmium; powders	Exempt
	8107.90	Other	Exempt
81.08		Titanium and articles thereof, including waste and scrap.	
	8108.20	Unwrought titanium; powders	Exempt
81.09		Zirconium and articles thereof, including waste and scrap.	
	8109.20	Unwrought zirconium; powders	Exempt
	8109.90	Other	Exempt
81.11	8111.00	Manganese and articles thereof, including waste and scrap.	
	8111.00.90	Other	Exempt
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	
		Chromium :	
	8112.21	Unwrought; powders	Exempt
	8112.29	Other	Exempt
81.13	8113.00	Cermets and articles thereof, including waste and scrap.	
	8113.00.10	Waste and scrap	Exempt
	8113.00.90	Other	Exempt

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	
	8203.10	Files, rasps and similar tools	Exempt
	8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools	Exempt
	8203.30	Metal cutting shears and similar tools	Exempt
82.12		Razors and razor blades (including razor blade blanks in strips).	
	8212.20	Safety razor blades, including razor blade blanks instrips :	
	8212.20.10	Razor blade blanks	Exempt
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	
		Other :	
	8215.91	Plated with precious metal	Exempt
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	
	8401.10	Nuclear reactors	Exempt
	8401.20	Machinery and apparatus for isotopic separation, and parts thereof	Exempt
	8401.30	Fuel elements (cartridges), non-irradiated	Exempt
	8401.40	Parts of nuclear reactors	Exempt
84.06		Steam turbines and other vapour turbines.	
	8406.10	Turbines for marine propulsion	Exempt
		Other turbines :	
	8406.81	Of an output exceeding 40 MW	Exempt
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.	
		Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8407.31	Of a cylinder capacity not exceeding 50 cc :	
	8407.31.10	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers)	Exempt
	8407.32	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
	8407.32.10	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers)	Exempt
		Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :	
	8407.33.10	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers)	Exempt
	8407.34	Of a cylinder capacity exceeding 1,000 cc :	
	8407.34.10	More than ten years old	Exempt
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
	8409.10	For aircraft engines	Exempt
84.11		Turbo-jets, turbo-propellers and other gas turbines.	
		Turbo-propellers :	
	8411.22	Of a power exceeding 1,100 kW	Exempt
		Other gas turbines :	
	8411.81	Of a power not exceeding 5,000 kW	Exempt
	8411.82	Of a power exceeding 5,000 kW	Exempt
		Parts :	
	8411.91	Of turbo-jets or turbo-propellers	Exempt
84.12		Other engines and motors.	
	8412.10	Reaction engines other than turbo-jets	Exempt
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air Conditioning machines of heading 84.15.	
	8418.50	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :	
	8418.50.90	Other	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Other refrigerating or freezing equipment; heat pumps :	
	8418.61	Heat pumps other than air conditioning machines of heading 84.15	Exempt
	8418.69	Other :	
	8418.69.60	Other, milk chilling tanks	Exempt
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	
		Dryers :	
	8419.31	For agricultural products	Exempt
		Other machinery, plant and equipment :	
	8419.89	Other :	
	8419.89.10	Equipment for pasteurization and sterilization of milk	Exempt
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
		Filtering or purifying machinery and apparatus for liquids :	
	8421.23	Oil or petrol-filters for internal combustion engines:	
	8421.23.10	Energy serving ceramic filters for motor vehicles	Exempt
	8421.23.90	Other	Exempt
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages (+).	
	8422.30	Dish washing machines :	
	8422.30.10	Machinery for packing of milk	Exempt
	8422.30.20	Tea bag packaging machines producing tea bags made of filter paper to accommodate up to 4 g of tea	Exempt
	8422.30.30	For canning fruit / vegetables	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
	8428.10	Lifts and skip hoists	Exempt
		Other continuous-action elevators and conveyors, for goods or materials :	
	8428.31	Specially designed for underground use	Exempt
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
	8429.30	Scrapers	Exempt
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	
	8430.20	Snow-ploughs and snow-blowers	Exempt
		Coal or rock cutters and tunnelling machinery :	
	8430.31	Self-propelled	Exempt
	8430.50	Other machinery, self-propelled	Exempt
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
	8432.10	Ploughs	Exempt
		Harrows, scarifiers, cultivators, weeders and hoes :	
	8432.21	Disc harrows	Exempt
	8432.29	Other	Exempt
		Seeders, planters and transplanters :	
	8432.31	No-till direct seeders, planters and tansplanters	Exempt
	8432.39	Other	Exempt
		Manure spreaders and fertiliser distributors :	
	8432.41	Manure spreaders	Exempt
	8432.42	Fertiliser distributors	Exempt
	8432.80	Other machinery :	
	8432.80.10	Lawn or sports ground rollers	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8432.80.90	Other	Exempt
	8432.90	Parts :	
	8432.90.10	For lawn or sports-ground rollers	Exempt
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	
		Mowers for lawns, parks or sports grounds :	
	8433.11	Powered, with the cutting device rotating in a horizontal plane	Exempt
	8433.20	Other mowers, including cutter bars for tractor mounting	Exempt
	8433.30	Other haymaking machinery	Exempt
	8433.40	Straw or fodder balers, including pickup balers	Exempt
		Other harvesting machinery; threshing machinery :	
	8433.51	Combine harvester-threshers	Exempt
	8433.52	Other threshing machinery	Exempt
	8433.53	Root or tuber harvesting machines	Exempt
	8433.60	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Exempt
	8433.90	Parts :	
	8433.90.10	Of machines of sub-heading 8433.11 and 8433.19	Exempt
84.34		Milking machines and dairy machinery.	
	8434.10	Milking machines	Exempt
	8434.20	Dairy machinery	Exempt
	8434.90	Parts	Exempt
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
	8435.90	Parts	Exempt
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
	8436.10	Machinery for preparing animal feeding stuffs	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Poultry-keeping machinery; poultry incubators and brooders :	
	8436.21	Poultry incubators and brooders	Exempt
	8436.80	Other machinery	Exempt
		Parts :	
	8436.91	Of poultry-keeping machinery or poultry incubators and brooders	Exempt
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	
	8437.10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Exempt
	8437.80	Other machinery	Exempt
84.38		Machinery not specified or included elsewhere in this chapter, for the industrial preparation or manufactures of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	
	8438.60	Machinery for the preparation of fruits, nuts or vegetables	Exempt
	8438.80	Other machinery :	
	8438.80.10	C.T.C and L.T.P tea machinery	Exempt
	8438.80.20	Colour separators for the tea industry	Exempt
	8438.80.30	Vertical type, electrostatic, stalk and fibre extractor	Exempt
	8438.80.40	Other tea machinery	Exempt
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	
	8439.10	Machinery for making pulp of fibrous cellulosic material	Exempt
		Parts :	
	8439.91	Of machinery for making pulp of fibrous cellulosic material	Exempt
84.40		Book-binding machinery, including book-sewing machines.	
	8440.90	Parts	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
84.42		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
	8442.40	Parts of the foregoing machinery, apparatus or equipment	Exempt
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof (+).	
		Other printers, copying machines and facsimile machines, whether or not combined :	
	8443.32	Other, capable of connecting to an automatic data processing machine or to a network :	
	8443.32.20	Teleprinters	Exempt
84.44	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	Exempt
84.45		Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	
		Machines for preparing textile fibers :	
	8445.11	Carding machines	Exempt
	8445.12	Combing machines	Exempt
	8445.13	Drawing or roving machines	Exempt
	8445.19	Other	Exempt
	8445.20	Textile spinning machines	Exempt
	8445.40	Textile winding (including weft-winding) or reeling machines	Exempt
	8445.90	Other	Exempt
84.46		Weaving machines (looms).	
	8446.10	For weaving fabrics of a width not exceeding 30 cm	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	
		Circular knitting machines :	
	8447.11	With cylinder diameter not exceeding 165 mm	Exempt
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	
		Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :	
	8448.11	Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	Exempt
	8448.19	Other	Exempt
	8448.20	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	Exempt
		Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :	
	8448.31	Card clothing	Exempt
	8448.32	Of machines for preparing textile fibers, other than card clothing	Exempt
	8448.33	Spindles, spindle flyers, spinning rings and ring travellers	Exempt
	8448.39	Other	Exempt
		Parts and accessories of weaving machines (looms) or of their auxiliary machinery :	
	8448.42	Reeds for looms, healds and heald-frames	Exempt
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
	8454.10	Converters	Exempt
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	
	8457.20	Unit construction machines (single station)	Exempt

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	
	8459.10	Way-type unit head machines	Exempt
	8459.21	Other drilling machines : Numerically controlled	Exempt
	8459.31	Other boring machines : Numerically controlled	Exempt
	8459.39	Other	Exempt
	8459.49	Milling machines, knee-type : Other	Exempt
	8459.51	Milling machines, knee-type : Numerically controlled	Exempt
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.	
	8460.12	Flat-surface grinding machines : Numerically controlled	Exempt
	8460.19	Other	Exempt
	8460.31	Sharpening (tool or cutter grinding) machines : Numerically controlled	Exempt
	8460.40	Honing or lapping machines	Exempt
84.61		Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	
	8461.20	Shaping or slotting machines	Exempt
	8461.30	Broaching machines	Exempt
	8461.40	Gear cutting, gear grinding or gear finishing machines	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass (+).	
	8464.10	Sawing machines	Exempt
	8464.20	Grinding or polishing machines	Exempt
	8464.90	Other	Exempt
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.	
	8468.10	Hand-held blow pipes	Exempt
84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	
	8470.30	Other calculating machines	Exempt
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	
	8472.90	Other :	
	8472.90.10	Braille type writers	Exempt
	8472.90.90	Other	Exempt
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	
	8473.40	Parts and accessories of the machines of heading 84.72 :	
	8473.40.10	Parts for braille type writers	Exempt
	8473.50	Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72 :	
	8473.50.10	Parts for braille type writers	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	
	8475.10	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	Exempt
		Machines for manufacturing or hot working glass or glassware :	
	8475.21	Machines for making optical fibers and preforms thereof	Exempt
84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	
		Automatic beverage-vending machines :	
	8476.81	Incorporating heating or refrigerating devices	Exempt
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
		Other machines and mechanical appliances :	
	8479.89	Other :	
	8479.89.20	Liquid petroleum (LP) gas conversion kit for auto-trishaws	Exempt
	8479.89.50	Solar tracker without solar cells	Exempt
85.01		Electric motors and generators (excluding generating sets).	
		Other DC motors; DC generators :	
	8501.31	Of an output not exceeding 750 W :	
	8501.31.10	Solar cells assembled in modules or made up into Free panels equipped with elements mounted to facilitate output	Exempt
		AC generators (alternators) :	
	8501.61	Of an output not exceeding 75 kVA:	
	8501.61.10	Solar cells assembled into modules or made up into panels and equipped with elements mounted to facilitate output	Exempt
	8501.61.90	Other	Exempt
	8501.62	Of an output exceeding 75 kVA but not exceeding 375 kVA	Exempt
	8501.63	Of an output exceeding 375 kVA but not exceeding 750 kVA	Exempt
	8501.64	Of an output exceeding 750 kVA	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
85.02		Electric generating sets and rotary converters.	
	8502.40	Electric rotary converters	Exempt
85.06		Primary cells and primary batteries.	
	8506.30	Mercuric oxide	Exempt
	8506.40	Silver oxide	Exempt
	8506.60	Air-zinc	Exempt
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	
	8513.10	Lamps :	
	8513.10.10	12V, DC portable solar lanterns	Exempt
	8513.10.90	Other	Exempt
85.19		Sound recording or reproducing apparatus.	
	8519.20	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	Exempt
	8519.30	Turntables (record-decks)	Exempt
	8519.50	Telephone answering machines	Exempt
		Other apparatus :	
	8519.81	Using magnetic, optical or semiconductor media :	
	8519.81.10	Magnetic cine sound recorders for 35 mm sprocketed films	Exempt
85.22		Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 to 85.21.	
	8522.10	Pick-up cartridges	Exempt
85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	
		Magnetic media :	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8523.29	Other :	
	8523.29.20	Other unrecorded magnetic tapes of a width not exceeding 4 mm	Exempt
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
		Radio-broadcast receivers capable of operating without an external source of power :	
	8527.12	Pocket-size radio cassette-players	Exempt
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	
		Cathode-ray tube monitors :	
	8528.49	Other :	
	8528.49.10	Used / reconditioned	Exempt
		Other monitors :	
	8528.59	Other :	
	8528.59.10	Used / reconditioned	Exempt
		Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :	
	8528.72	Other, colour :	
	8528.72.10	Unassembled in completely knocked-down form	Exempt
	8528.72.20	Used / reconditioned	Exempt
		Other, with cathode ray tube :	
	8528.72.31	Having a screen of less than 14 inches	Exempt
	8528.72.32	Having a screen of 14 inches and not exceeding 15 inches	Exempt
	8528.72.33	Having a screen of exceeding 15 inches and not exceeding 21 inches	Exempt
	8528.72.34	Having a screen of exceeding 21 inches and not exceeding 25 inches	Exempt
	8528.72.35	Having a screen of exceeding 25 inches and not exceeding 29 inches	Exempt
	8528.72.36	Having a screen of exceeding 29 inches and not exceeding 34 inches	Exempt
	8528.73	Other, monochrome :	
	8528.73.10	Used / reconditioned and completely knocked-down with or without cathode ray tube	Exempt
	8528.73.20	Other, completely knocked-down with or without cathode ray tube	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).	
		Other fixed capacitors :	
	8532.21	Tantalum :	
	8532.21.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	Exempt
	8532.21.90	Other	Exempt
	8532.22	Aluminium electrolytic :	
	8532.22.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	Exempt
	8532.23	Ceramic dielectric, single layer :	
	8532.23.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	Exempt
	8532.23.90	Other	Exempt
	8532.24	Ceramic dielectric, multilayer :	
	8532.24.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	Exempt
	8532.24.90	Other	Exempt
	8532.25	Dielectric of paper or plastics :	
	8532.25.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	Exempt
	8532.29	Other :	
	8532.29.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	Exempt
	8532.30	Variable or adjustable (pre-set) capacitors :	
	8532.30.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	Exempt
	8532.90	Parts :	
	8532.90.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	Exempt
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
	8533.10	Fixed carbon resistors, composition or film types	Exempt
		Other fixed resistors :	
	8533.21	For a power handling capacity not exceeding 20 W	Exempt
		Wirewound variable resistors, including rheostats and potentiometers :	
	8533.31	For a power handling capacity not exceeding 20 W	Exempt
	8533.39	Other	Exempt
	8533.90	Parts	Exempt
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Discharge lamps, other than ultra-violet lamps :	
	8539.31	Fluorescent, hot cathode :	
	8539.31.20	12v, DC fluorescent lamps (straight tubes as well as compact types)	Exempt
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
	8540.20	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	Exempt
	8540.40	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	Exempt
	8540.60	Other cathode-ray tubes	Exempt
		Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding gridcontrolled tubes :	
	8540.79	Other	Exempt
		Parts :	
	8540.91	Of cathode-ray tubes	Exempt
	8540.99	Other	Exempt
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals.	
	8541.10	Diodes, other than photosensitive or light-emitting diodes	Exempt
		Transistors, other than photosensitive transistors :	
	8541.21	With a dissipation rate of less than 1 W	Exempt
	8541.40	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes	Exempt
	8541.50	Other semiconductor devices	Exempt
	8541.60	Mounted piezo-electric crystals	Exempt
	8541.90	Parts	Exempt
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8543.10	Particle accelerators	Exempt
	8543.30	Machines and apparatus for electroplating, electrolysis or electrophoresis	Exempt
	8543.70	Other machines and apparatus :	
	8543.70.10	Television boosters	Exempt
	8543.70.90	Other	Exempt
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	
	8444.20	Co-axial cable and other co-axial electric conductors :	
	8544.20.10	Co-axial cables	Exempt
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	
		Electrodes :	
	8545.11	Of a kind used for furnaces	Exempt
	8545.19	Other :	
	8545.19.10	Arc lamp carbon	Exempt
	8545.19.90	Other	Exempt
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.	
	8601.10	Powered from an external source of electricity	Exempt
	8601.20	Powered by electric accumulators	Exempt
86.02		Other rail locomotives; locomotive tenders.	
	8602.10	Diesel-electric locomotives	Exempt
	8602.90	Other	Exempt
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8603.10	Powered from an external source of electricity	Exempt
	8603.90	Other	Exempt
86.05	8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	Exempt
86.06		Railway or tramway goods vans and wagons, not self-propelled.	
	8606.10	Tank wagons and the like	Exempt
	8606.30	Self-discharging vans and wagons, other than those of subheading 8606.10	Exempt
		Other :	
	8606.91	Covered and closed :	
	8606.91.10	Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	Exempt
	8606.91.90	Other	Exempt
	8606.92	Open, with non-removable sides of a height exceeding 60 cm	Exempt
	8606.99	Other	Exempt
86.07		Parts of railway or tramway locomotives or rolling-stock.	
		Bogies, bissel-bogies, axles and wheels, and parts thereof :	
	8607.11	Driving bogies and bissel-bogies	Exempt
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
	8702.10	With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :	
	8702.10.12	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.10.13	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.10.19	Other	Exempt
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	
	8702.10.21	Modified vehicles of heading 87.03	Exempt
	8702.10.29	Other	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :	
	8702.10.32	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.10.33	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.10.39	Other	Exempt
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
	8702.10.41	Modified vehicles of heading 87.03	Exempt
	8702.10.49	Other	Exempt
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :	
	8702.10.53	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.10.54	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.10.59	Other	Exempt
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
	8702.10.61	Modified vehicles of heading 87.03	Exempt
	8702.10.69	Other	Exempt
		Other, not more than ten years old :	
	8702.10.73	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.10.74	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.10.79	Other	Exempt
		Other, more than ten years old :	
	8702.10.81	Modified vehicles of heading 87.03	Exempt
	8702.10.89	Other	Exempt
	8702.20	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as a motors for propulsion :	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :	
	8702.20.11	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.20.12	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.20.19	Other	Exempt
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	
	8702.20.21	Modified vehicles of heading 87.03	Exempt
	8702.20.29	Other	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :	
	8702.20.31	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.20.32	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.20.39	Other	Exempt
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
	8702.20.41	Modified vehicles of heading 87.03	Exempt
	8702.20.49	Other	Exempt
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :	
	8702.20.51	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.20.52	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.20.59	Other	Exempt
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
	8702.20.61	Modified vehicles of heading 87.03	Exempt
	8702.20.69	Other	Exempt
		Other, not more than ten years old :	
	8702.20.71	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.20.72	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.20.79	Other	Exempt
		Other, more than ten years old :	
	8702.20.81	Modified vehicles of heading 87.03	Exempt
	8702.20.89	Other	Exempt
	8702.30	With both spark-ignition internal combustion reciprocating piston engine and electric motor as a motors for propulsion :	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :	
	8702.30.11	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.30.12	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.30.19	Other	Exempt
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	
	8702.30.21	Modified vehicles of heading 87.03	Exempt
	8702.30.29	Other	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :	
	8702.30.31	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.30.32	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.30.39	Other	Exempt
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
	8702.30.41	Modified vehicles of heading 87.03	Exempt
	8702.30.49	Other	Exempt
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :	
	8702.30.51	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.30.52	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.30.59	Other	Exempt
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
	8702.30.61	Modified vehicles of heading 87.03	Exempt
	8702.30.69	Other	Exempt
		Other, not more than ten years old :	
	8702.30.71	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.30.72	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.30.79	Other	Exempt
		Other, more than ten years old :	
	8702.30.81	Modified vehicles of heading 87.03	Exempt
	8702.30.89	Other	Exempt
	8702.40	With only electric motor for propulsion :	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :	
	8702.40.11	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.40.12	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.40.19	Other	Exempt
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	
	8702.40.21	Modified vehicles of heading 87.03	Exempt
	8702.40.29	Other	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :	
	8702.40.31	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.40.32	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.40.39	Other	Exempt
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
	8702.40.41	Modified vehicles of heading 87.03	Exempt
	8702.40.49	Other	Exempt
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :	
	8702.40.51	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.40.52	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.40.59	Other	Exempt
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
	8702.40.61	Modified vehicles of heading 87.03	Exempt
	8702.40.69	Other	Exempt
		Other, not more than ten years old :	
	8702.40.71	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.40.72	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.40.79	Other	Exempt
		Other, more than ten years old :	
	8702.40.81	Modified vehicles of heading 87.03	Exempt
	8702.40.89	Other	Exempt
	8702.90	Other :	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :	
	8702.90.12	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.90.13	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.90.19	Other	Exempt
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	
	8702.90.21	Modified vehicles of heading 87.03	Exempt
	8702.90.29	Other	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :	
	8702.90.32	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.90.33	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.90.39	Other	Exempt
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
	8702.90.41	Modified vehicles of heading 87.03	Exempt
	8702.90.49	Other	Exempt
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :	
	8702.90.53	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.90.54	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.90.59	Other	Exempt
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
	8702.90.61	Modified vehicles of heading 87.03	Exempt
	8702.90.69	Other	Exempt
		Other, not more than ten years old :	
	8702.90.73	Modified vehicles of heading 87.03, not more than two years old	Exempt
	8702.90.74	Modified vehicles of heading 87.03, more than two years old	Exempt
	8702.90.79	Other	Exempt
		Other, more than ten years old :	
	8702.90.81	Modified vehicles of heading 87.03	Exempt
	8702.90.89	Other	Exempt
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
	8703.10	Vehicles specially designed for travelling on snow ; golf cars and similar vehicles :	
		Not more than three years old :	Exempt
	8703.10.11	Electric Golf cars	Exempt
	8703.10.19	Other	Exempt
		More than three years old :	
	8703.10.21	Electric Golf cars	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8703.10.29	Other	Exempt
		Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	
	8703.21.30	Hearses not more than three years old	Exempt
	8703.21.40	Hearses more than three years old	Exempt
		Auto-trishaws :	
	8703.21.51	With two-stroke petrol engine	Exempt
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas, not more than two years old	Exempt
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas, more than two years old	Exempt
	8703.21.54	Other, not more than two years old	Exempt
	8703.21.55	Other, more than two years old	Exempt
		Motor cars including station wagons and racing cars, not more than three years old :	
	8703.21.63	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Exempt
	8703.21.69	Other	Exempt
		Motor cars including station wagons and racing cars, more than three years old :	
	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Exempt
	8703.21.79	Other	Exempt
		Other :	
	8703.21.92	Not more than three years old	Exempt
	8703.21.93	More than three years old	Exempt
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :	
	8703.22.30	Hearses not more than three years old	Exempt
	8703.22.40	Hearses more than three years old	Exempt
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	Exempt
	8703.22.60	Motor cars including station wagons and racing cars, more than three years old	Exempt
	8703.22.70	Other, not more than three years old	Exempt
	8703.22.80	Other, more than three years old	Exempt
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
	8703.23.30	Hearses not more than three years old	Exempt
	8703.23.40	Hearses more than three years old	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :	
	8703.23.52	Of a cylinder capacity not exceeding 1,600 cc	Exempt
	8703.23.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Exempt
	8703.23.59	Other	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :	
	8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Exempt
	8703.23.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Exempt
	8703.23.69	Other	Exempt
	8703.23.70	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	Exempt
	8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Exempt
		Other :	
	8703.23.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Exempt
	8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	Exempt
	8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	Exempt
	8703.23.98	Of a cylinder capacity exceeding 2,000 cc, more than three years old	Exempt
	8703.24	Of a cylinder capacity exceeding 3,000 cc :	
	8703.24.30	Hearses not more than three years old	Exempt
	8703.24.40	Hearses more than three years old	Exempt
	8703.24.50	Motor cars including station wagons and racing cars, not more than three years old	Exempt
	8703.24.60	Motor cars including station wagons and racing cars, more than three years old	Exempt
	8703.24.70	Other, not more than three years old	Exempt
	8703.24.80	Other, more than three years old	Exempt
		Other vehicles, with only compression – ignition internal combustion piston engine (diesel or semi diesel) :	
	8703.31	Of a cylinder capacity not exceeding 1,500cc :	
	8703.31.30	Hearses not more than three years old	Exempt
	8703.31.40	Hearses more than three years old	Exempt
	8703.31.50	Auto-trishaws, not more than two years old	Exempt
	8703.31.60	Auto-trishaws, more than two years old	Exempt
	8703.31.70	Motor cars including station wagons and racing cars, not more than three years old	Exempt
	8703.31.80	Motor cars including station wagons and racing cars, more than three years old	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Other :	Exempt
	8703.31.92	Not more than three years old	Exempt
	8703.31.94	More than three years old	Exempt
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :	
	8703.32.30	Hearses not more than three years old	Exempt
	8703.32.40	Hearses more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :	
	8703.32.52	Of a cylinder capacity not exceeding 1,600 cc	Exempt
	8703.32.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Exempt
	8703.32.59	Other	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :	
	8703.32.63	Of a cylinder capacity not exceeding 1,600 cc	Exempt
	8703.32.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Exempt
	8703.32.69	Other :	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :	
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	Exempt
	8703.32.79	Other	Exempt
	8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Exempt
		Other :	
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Exempt
	8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	Exempt
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Exempt
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Exempt
	8703.33	Of a cylinder capacity exceeding 2,500 cc :	
	8703.33.30	Hearses not more than three years old	Exempt
	8703.33.40	Hearses more than three years old	Exempt
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	Exempt
	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
		Other, not more than three years old :	
	8703.33.79	Other	Exempt
	8703.33.80	Other, more than three years old	Exempt
	8703.40	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :	
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.40.13	Hearses not more than three years old	Exempt
	8703.40.14	Hearses more than three years old	Exempt
	8703.40.15	Auto-trishaws, not more than two years old	Exempt
	8703.40.16	Auto-trishaws, more than two years old	Exempt
	8703.40.18	Other, not more than three years old	Exempt
	8703.40.19	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :	
	8703.40.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Exempt
	8703.40.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Exempt
	8703.40.28	Other, not more than three years old	Exempt
	8703.40.29	Other, more than three years old	Exempt
		Of a cylinder capacity exceeding 1000 cc, but not exceeding 1500cc :	
	8703.40.33	Hearses not more than three years old	Exempt
	8703.40.34	Hearses more than three years old	Exempt
	8703.40.35	Motor cars including station wagons and racing cars, not more than three years old	Exempt
	8703.40.36	Motor cars including station wagons and racing cars, more than three years old	Exempt
	8703.40.38	Other, not more than three years old	Exempt
	8703.40.39	Other, more than three years old	Exempt
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
	8703.40.43	Hearses not more than three years old	Exempt
	8703.40.44	Hearses more than three years old	Exempt
	8703.40.48	Other, not more than three years old	Exempt
	8703.40.49	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8703.40.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Exempt
	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Exempt
	8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Exempt
	8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Exempt
	8703.40.58	Other, not more than three years old	Exempt
	8703.40.59	Other, more than three years old	Exempt
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :	
	8703.40.63	Hearses not more than three years old	Exempt
	8703.40.64	Hearses more than three years old	Exempt
	8703.40.68	Other, not more than three years old	Exempt
	8703.40.69	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :	
	8703.40.71	Not more than three years old	Exempt
	8703.40.72	More than three years old	Exempt
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc :	
	8703.40.83	Hearses not more than three years old	Exempt
	8703.40.84	Hearses more than three years old	Exempt
	8703.40.88	Other, not more than three years old	Exempt
	8703.40.89	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc :	
	8703.40.91	Not more than three years old	Exempt
	8703.40.92	More than three years old	Exempt
	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :	
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :	
	8703.50.13	Hearses not more than three years old	Exempt
	8703.50.14	Hearses more than three years old	Exempt
	8703.50.15	Auto-trishaws, not more than two years old	Exempt
	8703.50.16	Auto-trishaws, more than two years old	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8703.50.18	Other, not more than three years old	Exempt
	8703.50.19	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :	
	8703.50.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Exempt
	8703.50.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Exempt
	8703.50.28	Other, not more than three years old	Exempt
	8703.50.29	Other, more than three years old	Exempt
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc :	
	8703.50.33	Hearses not more than three years old	Exempt
	8703.50.34	Hearses more than three years old	Exempt
	8703.50.35	Motor cars including station wagons and racing cars, not more than three years old	Exempt
	8703.50.36	Motor cars including station wagons and racing cars, more than three years old	Exempt
	8703.50.38	Other, not more than three years old	Exempt
	8703.50.39	Other, more than three years old	Exempt
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
	8703.50.43	Hearses not more than three years old	Exempt
	8703.50.44	Hearses more than three years old	Exempt
	8703.50.48	Other, not more than three years old	Exempt
	8703.50.49	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
	8703.50.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Exempt
	8703.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Exempt
	8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Exempt
	8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Exempt
	8703.50.58	Other, not more than three years old	Exempt
	8703.50.59	Other, more than three years old	Exempt
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8703.50.63	Hearses not more than three years old	Exempt
	8703.50.64	Hearses more than three years old	Exempt
	8703.50.68	Other, not more than three years old	Exempt
	8703.50.69	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :	
	8703.50.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	Exempt
	8703.50.78	Other, not more than three years old	Exempt
	8703.50.79	Other, more than three years old	Exempt
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc :	
	8703.50.83	Hearses not more than three years old	Exempt
	8703.50.84	Hearses more than three years old	Exempt
	8703.50.88	Other, not more than three years old	Exempt
	8703.50.89	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc :	
	8703.50.98	Other, not more than three years old	Exempt
	8703.50.99	Other, more than three years old	Exempt
	8703.60	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :	
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :	
	8703.60.13	Hearses not more than three years old	Exempt
	8703.60.14	Hearses more than three years old	Exempt
	8703.60.15	Auto-trishaws, not more than two years old	Exempt
	8703.60.16	Auto-trishaws, more than two years old	Exempt
	8703.60.18	Other, not more than three years old	Exempt
	8703.60.19	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :	
	8703.60.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Exempt
	8703.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8703.60.28	Other, not more than three years old	Exempt
	8703.60.29	Other, more than three years old	Exempt
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc :	
	8703.60.33	Hearses not more than three years old	Exempt
	8703.60.34	Hearses more than three years old	Exempt
	8703.60.35	Motor cars including station wagons and racing cars, not more than three years old	Exempt
	8703.60.36	Motor cars including station wagons and racing cars, more than three years old	Exempt
	8703.60.38	Other, not more than three years old	Exempt
	8703.60.39	Other, more than three years old	Exempt
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
	8703.60.43	Hearses not more than three years old	Exempt
	8703.60.44	Hearses more than three years old	Exempt
	8703.60.48	Other, not more than three years old	Exempt
	8703.60.49	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
	8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Exempt
	8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Exempt
	8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Exempt
	8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Exempt
	8703.60.58	Other, not more than three years old	Exempt
	8703.60.59	Other, more than three years old	Exempt
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :	
	8703.60.63	Hearses not more than three years old	Exempt
	8703.60.64	Hearses more than three years old	Exempt
	8703.60.68	Other, not more than three years old	Exempt
	8703.60.69	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :	
	8703.60.71	Not more than three years old	Exempt
	8703.60.72	More than three years old	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc :	
	8703.60.83	Hearses not more than three years old	Exempt
	8703.60.84	Hearses more than three years old	Exempt
	8703.60.88	Other, not more than three years old	Exempt
	8703.60.89	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc :	
	8703.60.91	Not more than three years old	Exempt
	8703.60.92	More than three years old	Exempt
	8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :	
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :	
	8703.70.13	Hearses not more than three years old	Exempt
	8703.70.14	Hearses more than three years old	Exempt
	8703.70.15	Auto-trishaws, not more than two years old	Exempt
	8703.70.16	Auto-trishaws, more than two years old	Exempt
	8703.70.18	Other, not more than three years old	Exempt
	8703.70.19	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :	
	8703.70.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Exempt
	8703.70.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Exempt
	8703.70.28	Other, not more than three years old	Exempt
	8703.70.29	Other, more than three years old	Exempt
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc :	
	8703.70.33	Hearses not more than three years old	Exempt
	8703.70.34	Hearses more than three years old	Exempt
	8703.70.35	Motor cars including station wagons and racing cars, not more than three years old	Exempt
	8703.70.36	Motor cars including station wagons and racing cars, more than three years old	Exempt
	8703.70.38	Other, not more than three years old	Exempt
	8703.70.39	Other, more than three years old	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
	8703.70.43	Hearses not more than three years old	Exempt
	8703.70.44	Hearses more than three years old	Exempt
	8703.70.48	Other, not more than three years old	Exempt
	8703.70.49	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
	8703.70.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Exempt
	8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Exempt
	8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Exempt
	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Exempt
	8703.70.58	Other, not more than three years old	Exempt
	8703.70.59	Other, more than three years old	Exempt
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :	
	8703.70.63	Hearses not more than three years old	Exempt
	8703.70.64	Hearses more than three years old	Exempt
	8703.70.68	Other, not more than three years old	Exempt
	8703.70.69	Other, more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :	
	8703.70.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	Exempt
	8703.70.78	Other, not more than three years old	Exempt
	8703.70.79	Other, more than three years old	Exempt
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc :	
	8703.70.83	Hearses not more than three years old	Exempt
	8703.70.84	Hearses more than three years old	Exempt
	8703.70.88	Other, not more than three years old	Exempt
	8703.70.89	Other, more than three years old	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc :	
	8703.70.98	Other, not more than three years old	Exempt
	8703.70.99	Other, more than three years old	Exempt
	8703.80	Other vehicles, with only electric motor for propulsion :	
		Electric auto-trishaws :	
	8703.80.11	Not more than two years old	Exempt
	8703.80.12	More than two years old	Exempt
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels :	
	8703.80.21	Not more than 3 years old	Exempt
	8703.80.22	More than 3 years old	Exempt
		Other , powered by on board accumulators charged by external electric source (e.g. National Grid) , not more than 3 years old :	
	8703.80.31	Capacity of motors not exceeding 50kW	Exempt
	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Exempt
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Exempt
	8703.80.34	Capacity of motors exceeding 200kW	Exempt
		Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :	
	8703.80.41	Capacity of motors not exceeding 50kW	Exempt
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Exempt
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Exempt
	8703.80.44	Capacity of motors exceeding 200kW	Exempt
		Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old :	
	8703.80.51	Capacity of motors not exceeding 50kW	Exempt
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Exempt
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Exempt
	8703.80.54	Capacity of motors exceeding 200kW	Exempt
		Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board ,more than 3 years old	
	8703.80.61	Capacity of motors not exceeding 50kW	Exempt
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Exempt
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8703.80.64	Capacity of motors exceeding 200kW	Exempt
		Other :	
	8703.80.71	Not more than three years old	Exempt
	8703.80.72	More than three years old	Exempt
	8703.90	Other :	
		Not more than three years old :	
	8703.90.11	With wankel rotary engine	Exempt
	8703.90.19	Other	Exempt
		More than three years old :	
	8703.90.21	With wankel rotary engine	Exempt
	8703.90.29	Other	Exempt
87.04		Motor vehicles for the transport of goods.	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8704.21	g.v.w. not exceeding 5 tonnes :	
		Auto-trishaws :	
	8704.21.21	Not more than four years old	Exempt
	8704.21.22	More than four years old	Exempt
		Chassis fitted with engines and cabs :	
	8704.21.31	For vehicles of national subdivision 8704.21.43, not more than four years old	Exempt
	8704.21.32	For vehicles of national subdivision 8704.21.44, more than four years old	Exempt
	8704.21.33	for vehicles of national subdivision 8704.21.51, not more than four years old	Exempt
	8704.21.34	For vehicles of national subdivision 8704.21.52, more than four years old	Exempt
	8704.21.35	For vehicles of national subdivision 8704.21.63, not more than four years old	Exempt
	8704.21.36	For vehicles of national subdivision 8704.21.64, more than four years old	Exempt
	8704.21.37	For vehicles of national subdivision 8704.21.67, not more than four years old	Exempt
	8704.21.38	For vehicles of national subdivision 8704.21.68, more than four years old	Exempt
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2,000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :	
	8704.21.41	Cargo carrying capacity of less than 800 Kg, not more than four years old	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
	8704.21.42	Cargo carrying capacity of less than 800Kg, more than four years old	Exempt
	8704.21.43	Cargo carrying capacity of 800 kg or more, not more than four years old	Exempt
	8704.21.44	Cargo carrying capacity of 800 kg or more, more than four years old	Exempt
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2,000 kg or more :	
	8704.21.51	Not more than four years old	Exempt
	8704.21.52	More than four years old	Exempt
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2,000 kg :	
	8704.21.61	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	Exempt
	8704.21.62	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	Exempt
	8704.21.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	Exempt
	8704.21.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	Exempt
	8704.21.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	Exempt
	8704.21.66	Other vehicles, cargo carrying capacity of less than 800 kg, more than four years old	Exempt
	8704.21.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	Exempt
	8704.21.68	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	Exempt
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :	
	8704.21.71	Not more than four years old	Exempt
	8704.21.72	More than four years old	Exempt
		Other :	
	8704.21.91	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	Exempt
	8704.21.92	Other vehicles with separate bodies for cabin and cargo area, more than four years old	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
	8704.21.93	Other vehicles not more than four years old	Exempt
	8704.21.99	Other vehicles more than four years old	Exempt
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :	
	8704.22.42	More than five years old, but less than ten years old	Exempt
	8704.22.43	More than ten years old	Exempt
		Garbage trucks equipped with waste compacting mechanism :	
	8704.22.52	More than five years old	Exempt
		Other :	
	8704.22.61	Not more than five years old	Exempt
	8704.22.62	More than five years old, but less than ten years old	Exempt
	8704.22.63	More than ten years old	Exempt
	8704.23	g.v.w. exceeding 20 tonnes :	
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :	
	8704.23.52	More than five years old, but less than ten years old	Exempt
	8704.23.53	More than ten years old	Exempt
		Garbage trucks equipped with waste compacting Mechanism :	
	8704.23.62	More than five years old	Exempt
		Other :	
	8704.23.71	Not more than five years old	Exempt
	8704.23.72	More than five years old, but less than ten years old	Exempt
	8704.23.73	More than ten years old	Exempt
		Other, with spark-ignition internal combustion piston engine :	
	8704.31	g.v.w. not exceeding 5 tonnes :	
	8704.31.21	With two-stroke petrol engine	Exempt
	8704.31.22	Other, not more than four years old	Exempt
	8704.31.23	Other, more than four years old	Exempt
		Auto-trishaws :	
		Chassis fitted with engines and cabs :	
	8704.31.31	For vehicles of national subdivision 8704.31.43, not more than four years old	Exempt
	8704.31.32	For vehicles of national subdivision 8704.31.44, more than four years old	Exempt
	8704.31.33	for vehicles of national subdivision 8704.31.51, not more than four years old	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
	8704.31.34	For vehicles of national subdivision 8704.31.52, more than four years old	Exempt
	8704.31.35	For vehicles of national subdivision 8704.31.63, not more than four years old	Exempt
	8704.31.36	For vehicles of national subdivision 8704.31.64, more than four years old	Exempt
	8704.31.37	For vehicles of national subdivision 8704.31.67, not more than four years old	Exempt
	8704.31.38	For vehicles of national subdivision 8704.31.68, more than four years old	Exempt
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :	
	8704.31.41	Cargo carrying capacity of less than 800 kg, not more than four years old	Exempt
	8704.31.42	Cargo carrying capacity of less than 800 kg, more than four years old	Exempt
	8704.31.43	Cargo carrying capacity of 800 kg or more, not more than four years old	Exempt
	8704.31.44	Cargo carrying capacity of 800 kg or more, more than four years old	Exempt
		Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2,000 kg or more :	
	8704.31.51	Not more than four years old	Exempt
	8704.31.52	More than four years old	Exempt
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2,000 kg :	
	8704.31.61	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	Exempt
	8704.31.62	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	Exempt
	8704.31.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	Exempt
	8704.31.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	Exempt
	8704.31.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	Exempt
	8704.31.66	Other vehicles, cargo carrying capacity of less than 800 kg , more than four years old	Exempt

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
	8704.31.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	Exempt
	8704.31.68	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	Exempt
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :	
	8704.31.71	Not more than four years old	Exempt
	8704.31.72	More than four years old	Exempt
		Other :	
	8704.31.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old	Exempt
	8704.31.92	Vehicles with separate bodies for cabin and cargo area, more than four years old	Exempt
	8704.31.93	Other not more than four years old	Exempt
	8704.31.99	Other more than four years old	Exempt
	8704.32	g.v.w. exceeding 5 tonnes :	
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :	
	8704.32.42	More than five years old but not more than ten years old	Exempt
	8704.32.43	More than ten years old	Exempt
		Garbage trucks equipped with waste compacting mechanism :	
	8704.32.52	More than five years old	Exempt
		Other :	
	8704.32.61	Not more than five years old	Exempt
	8704.32.62	More than five years old but not more than ten years old	Exempt
	8704.32.63	More than ten years old	Exempt
	8704.90	Other :	
	8704.90.10	Electric auto-trishaws not more than five years old	Exempt
	8704.90.20	Electric auto-trishaws more than five years old	Exempt
		Other electric, not more than five years old :	
	8704.90.31	Capacity of motors not exceeding 50kW	Exempt
	8704.90.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Exempt
	8704.90.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Exempt
	8704.90.34	Capacity of motors exceeding 200kW	Exempt
		Other electric, more than five years old :	
	8704.90.41	Capacity of motors not exceeding 50kW	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8704.90.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Exempt
	8704.90.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Exempt
	8704.90.44	Capacity of motors exceeding 200kW	Exempt
	8704.90.50	Other, not more than five years old	Exempt
	8704.90.60	Other, more than five years old	Exempt
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
		Mobile workshops :	
	8705.90.11	Not more than seven years old	Exempt
	8705.90.12	More than seven years old	Exempt
		Other :	
	8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old	Exempt
	8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	Exempt
87.06	8706.00	Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 :	
	8706.00.10	New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	Exempt
	8706.00.20	New chassis fitted with engines for other motor vehicles of heading 87.02	Exempt
	8706.00.30	New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more	Exempt
	8706.00.40	Other new chassis fitted with engines for other motor vehicles	Exempt
	8706.00.50	Used chassis fitted with engines	Exempt
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
	8707.10	For the vehicles of heading 87.03 :	
	8707.10.10	Used vehicle bodies fully equipped with fittings and accessories	Exempt
	8707.10.20	Other vehicle bodies fully equipped with fittings and accessories	Exempt
	8707.10.30	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Exempt

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

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
	8711.20.10	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	Exempt
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old	Exempt
	8711.20.30	Other, not more than three years old	Exempt
	8711.20.40	Other, more than three years old	Exempt
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :	
	8711.30.10	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	Exempt
	8711.30.20	Exceeding 250 cc but not exceeding 350 cc, more than three years old	Exempt
	8711.30.30	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	Exempt
	8711.30.40	Exceeding 350 cc but not exceeding 450 cc, more than three years old	Exempt
	8711.30.50	Other, not more than three years old	Exempt
	8711.30.60	Other, more than three years old	Exempt
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc :	
	8711.40.10	Not more than three years old	Exempt
	8711.40.20	More than three years old	Exempt
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc :	
	8711.50.10	Exceeding 800 cc but not exceeding 1,000 cc, not more than three years old	Exempt
	8711.50.20	Exceeding 800 cc but not exceeding 1,000 cc, more than three years old	Exempt
	8711.50.30	Other, not more than three years old	Exempt
	8711.50.40	Other, more than three years old	Exempt
	8711.60	With electric motor for propulsion :	
	8711.60.10	Not more than three years old	Exempt
	8711.60.20	More than three years old	Exempt
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	Exempt
88.01	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	
		Helicopters :	
	8802.11	Of an unladen weight not exceeding 2,000 kg	Exempt
	8802.12	Of an unladen weight exceeding 2,000 kg	Exempt
	8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Exempt
	8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Exempt
	8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Exempt
	8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Exempt
88.03		Parts of goods of heading 88.01 or 88.02.	
	8803.20	Under-carriages and parts thereof	Exempt
	8803.30	Other parts of aeroplanes or helicopters	Exempt
	8803.90	Other	Exempt
88.04	8804.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	
		Parachutes :	
	8804.00.11	Paragliders	Exempt
	8804.00.19	Other	Exempt
	8804.00.90	Other	Exempt
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	
	8805.10	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	Exempt
		Ground flying trainers and parts thereof :	
	8805.21	Air combat simulators and parts thereof	Exempt
	8805.29	Other	Exempt
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	Exempt

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
89.02		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	Exempt
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
	8903.10	Inflatable :	
	8903.10.10	Rowing boats for sports	Exempt
		Other :	
	8903.99	Other :	
	8903.99.10	Rowing boats for sports	Exempt
89.04	8904.00	Tugs and pusher craft.	
	8904.00.10	Not exceeding a Dead Weight Tonnage of 500 MT	Exempt
	8904.00.90	Other	Exempt
89.05		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	Exempt
89.06		Other vessels, including warships and lifeboats other than rowing boats.	Exempt
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	Exempt
89.08		Vessels and other floating structures for breaking up.	Exempt
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, un-mounted, other than such elements of glass not optically worked.	
	9001.20	Sheets and plates of polarising material	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements, of glass not optically worked.	
	9002.90	Other	Exempt
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.	
	9003.90	Parts :	
	9003.90.10	Hinges and re-enforcing wire arms	Exempt
	9003.90.90	Other	Exempt
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
	9005.90	Parts and accessories (including mountings)	Exempt
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
	9006.30	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	Exempt
	9006.40	Instant print cameras	Exempt
		Other cameras :	
	9006.51	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	Exempt
	9006.52	Other, for roll film of a width less than 35 mm :	
	9006.52.90	Other	Exempt
	9006.53	Other, for roll film of a width of 35 mm :	
	9006.53.10	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	Exempt
	9006.53.20	Other used single-used cameras	Exempt
	9006.53.90	Other	Exempt
	9006.59	Other :	
	9006.59.10	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	9006.59.90	Other	Exempt
		Photographic flashlight apparatus and flashbulbs :	
	9006.61	Discharge lamp ("electronic") flashlight apparatus	Exempt
	9006.69	Other	Exempt
		Parts and accessories :	
	9006.99	Other	Exempt
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
	9007.10	Cameras :	
	9007.10.10	For film of less than 16 mm width or for double-8 mm film	Exempt
	9007.10.90	Other	Exempt
90.12		Microscopes other than optical microscopes; diffraction apparatus.	
	9012.10	Microscopes other than optical microscopes; diffraction apparatus	Exempt
	9012.90	Parts and accessories	Exempt
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	
	9013.10	Telescopic sights for fittings to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	Exempt
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter.	
	9017.10	Drafting tables and machines, whether or not automatic	Exempt
	9017.20	Other drawing, marking-out or mathematical calculating instruments :	
	9017.20.10	Protractors (radius 10 cm and below)	Exempt
	9017.20.30	Triangular set squares shortest side 17.5 cm or below	Exempt

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
	9017.30	Micrometers, callipers and gauges	Exempt
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability.	Exempt
90.22		Apparatus based on the use of X-rays of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.	
		Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :	
	9022.19	For other uses	Exempt
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	
	9030.20	Oscilloscopes and oscillographs	Exempt
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	
		Other optical instruments and appliances :	
	9031.41	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	Exempt
	9031.80	Other instruments, appliances and machines	Exempt
90.32		Automatic regulating or controlling instruments and apparatus.	
		Other instruments and apparatus :	
	9032.89	Other :	

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
	9032.89.10	Apparatus for regulating the charging of accumulators using direct current generated from solar energy, and for distributing direct current ("Charge Controllers" and the like)	Exempt
91.01	9101.00	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	Exempt
91.02	9102.00	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	Exempt
91.05		Other clocks.	Exempt
91.08		Watch movements, complete and assembled.	
		Electrically operated :	
	9108.11	With mechanical display only or with a device to which a mechanical display can be incorporated	Exempt
	9108.12	With opto-electronic display only	Exempt
	9108.19	Other	Exempt
	9108.90	Other	Exempt
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.	
	9113.10	Of precious metal or of metal clad with precious metal	Exempt
91.14		Other clock or watch parts.	
	9114.10	Springs, including hair-springs	Exempt
	9114.30	Dials	Exempt
	9114.40	Plates and bridges	Exempt
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	
	9208.10	Musical boxes	Exempt
	9208.90	Other	Exempt

<i>I.</i> <i>H. S.</i> <i>Headings</i>	<i>II.</i> <i>H. S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	
	9209.30	Musical instrument strings	Exempt
		Other :	
	9209.91	Parts and accessories for pianos	
	9209.92	Parts and accessories for the musical instruments of heading 92.02	Exempt
	9209.94	Parts and accessories for the musical instruments of heading 92.07	Exempt
	9209.99	Other :	
	9209.99.10	Metronomes, tuning forks, pitch pipes; parts and accessories for keyboard pipe organs; parts and accessories for harmoniums and similar keyboard instruments with free metal reeds	Exempt
	9209.99.20	Mechanisms for musical boxes	Exempt
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.	
	9301.10	Artillery weapons (for example, guns, howitzers and mortars)	Exempt
	9301.20	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Exempt
	9301.90	Other	Exempt
93.02	9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	Exempt
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	
	9303.90	Other	Exempt
93.07	9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.	Exempt
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
	9401.10	Seats of a kind used for aircraft :	
	9401.10.10	Used	Exempt
	9401.10.90	Other	Exempt
94.05		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
	9405.10	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	
	9405.10.20	DC solar lamps not exceeding 20v	Exempt
	9405.20	Electric table, desk, bedside or floor-standing lamps:	
	9405.20.20	DC solar lamps not exceeding 20v	Exempt
	9405.40	Other electric lamps and lighting fittings :	
	9405.40.40	DC solar lamps not exceeding 20v	Exempt
	9405.50	Non-electrical lamps and lighting fittings :	
	9405.50.20	Daylighting devices which capture sunlight , transfer and defuse light interior	Exempt
95.04		Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	
	9504.90	Other :	
	9504.90.10	Games of chance	Exempt
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	
		Snow-skis and other snow-ski equipment :	
	9506.11	Skis	Exempt
	9506.12	Ski-fastenings (ski-bindings)	Exempt
	9506.19	Other	Exempt
		Water-skis, surf-boards, sailboards and other water-sport equipment :	
	9506.21	Sailboards	Exempt

I. H. S. Headings	II. H. S. Code	III. Description	IV. Exempt
	9506.29	Other :	
	9506.29.10	Non-motorized kite surfing equipment	Exempt
	9506.29.20	Articles and equipment for swimmers or divers	Exempt
		Golf clubs and other golf equipment :	
	9506.31	Clubs, complete	Exempt
	9506.32	Balls	Exempt
	9506.40	Articles and equipment for table-tennis	Exempt
95.07		Fishing rods, fish-hooks and othr line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.	
	9507.10	Fishing rods	Exempt
	9507.30	Fishing reels	Exempt
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries; travelling theatres.	
	9508.10	Travelling circuses and travelling menageries	Exempt
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	
	9601.10	Worked ivory and articles of ivory	Exempt
	9601.90	Other :	
	9601.90.10	Coral and mother-of-pearl	Exempt
	9601.90.90	Other	Exempt
96.02	9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums, or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked unhardened gelatine (except gelatine of heading 35.03) and articles of unhardened gelatine :	
	9602.00.90	Other	Exempt
96.14	9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	Exempt

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
97.04	9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	Exempt
97.05	9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	Exempt

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