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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

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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, Ravi Karunanayake, Minister of Finance do hereby this Order declare that,

1. (a) 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 2.5% as is specified in its corresponding entry in Column IV, and;
- (b) Exempt the payment of Ports and Airports Development Levy, 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 II hereto, and
2. Declare the following articles as exempt articles from the payment of Ports and Airports Development Levy on:
 - (a) Import of medical equipment to be donated to a health institution which provides health care services free of charge, as approved by the Minister of Finance with the recommendation of the relevant line Ministry.
 - (b) Import of Plant, machinery or equipment by any enterprise qualified for a tax holiday under section 16D or under Section 17 A of the Inland Revenue Act, No. 10 of 2006, for the use by such enterprises 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.
 - (c) Import of project related articles not being plant, machinery or equipment by any enterprise engaged in construction activities qualified for a tax holiday under section 17 A 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 proposes, subject to the condition 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.



- (d) 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.
- (e) Import of samples to Sri Lanka in relation to business worth not more than Fifty Thousand Rupees subject to such terms and conditions as prescribed by the Director General of Customs.
3. The order 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 No. 1582/15 of 31.12.2008, Extraordinary Gazette Notification No. 1681/33 of 24.11.2010, Extraordinary Gazette Notification No. 1689/2 of 17.01.2011, Extraordinary Gazette Notification No. 1703/1 of 25.04.2011, Extraordinary Gazette Notification No. 1733/17 of 22.11.2011, Extraordinary Gazette Notification No. 1757/3 of 09.05.2012, Extraordinary Gazette Notification No. 1783/34 of 09.11.2012 and Extraordinary Gazette Notification No. 1837/46 of 22.11.2013 are hereby rescinded.
4. This order shall come into effect from 01.01.2016.

RAVI KARUNANAYAKE,
Minister of Finance.

Ministry of Finance, Colombo 01,
01st January, 2016.

SCHEDULE I

| <i>I.</i> <i>H.S.</i> <i>Heading</i> | <i>II.</i> <i>H.S. Code</i> | <i>III.</i> <i>Description</i> | <i>IV.</i> <i>Concessionary Rate</i> |
|--|--------------------------------|--|---|
| 27.09 | | Petroleum oils and oils obtained from bituminous minerals, crude : | |
| | 2709.00.10 | Petroleum oils | 2.5% |
| 29.00 | | Organic Chemicals | 2.5% |
| 34.02 | | Organic surface-active agents (other than soap) ; surface-active reparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. | |
| | | Organic surface-active agents, whether or not put up for the retail sale : | |
| | 3402.11 | Anionic | 2.5% |
| | 3402.12 | Cationic | 2.5% |
| | 3402.13 | Non-ionic | 2.5% |
| | 3402.19 | Other | 2.5% |
| 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 | |
| | | Fans : | |
| | 8414.51 | Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W | 2.5% |
| 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 | Window or wall types, self-contained or "split system" : | |
| | | "Split system" : | |
| | 8415.10.21 | Of a capacity not exceeding 9,000 BTU | 2.5% |

| I. H.S. Heading | II. H.S. Code | III. Description | IV. Concessionary Rate |
|-----------------------|------------------|--|------------------------------|
| | 8415.10.22 | Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU | 2.5% |
| | 8415.10.23 | Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU | 2.5% |
| | 8415.10.24 | Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU | 2.5% |
| | 8415.10.25 | Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU | 2.5% |
| | | Self-contained: | |
| | 8415.10.31 | Of a capacity not exceeding 9,000 BTU | 2.5% |
| | 8415.10.32 | Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU | 2.5% |
| | 8415.10.33 | Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU | 2.5% |
| | 8415.10.34 | Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU | 2.5% |
| | 8415.10.35 | Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU | 2.5% |
| 84.18 | | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. | |
| | 8418.10 | Combined refrigerator-freezers, fitted with separate external doors: | |
| | 8418.10.90 | Other | 2.5% |
| | | Refrigerators, household type: | |
| | 8418.21 | Compression-type: | 2.5% |
| | 8418.21.20 | Single door type : | 2.5% |
| | 8418.21.30 | Double door type : | 2.5% |
| | 8418.21.90 | Other | 2.5% |
| | 8418.29.20 | Other absorption-type, electrical | 2.5% |
| | 8418.30 | Freezers of the chest type, not exceeding 800 l capacity : | 2.5% |
| | 8418.30.20 | Other, not exceeding 566 l | 2.5% |
| | 8418.40 | Freezers of the upright type, not exceeding 900l capacity : | 2.5% |
| | 8418.40.20 | Other, not exceeding 566 l | 2.5% |
| | 8418.61.20 | Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l | 2.5% |
| | 8418.69.20 | Other, cabinet and chest type refrigerators exceeding 566 l and below 850l | 2.5% |
| | 8418.69.40 | Other, blast-freezers for preserving poultry meat | 2.5% |
| 84.22 | | Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or rapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages (+). | |
| | | Dish washing machines: | |
| | 8422.11 | Of the household type | 2.5% |
| 84.44 | 8444.00 | Machines for extruding, drawing, texturing or cutting man-made textile materials. | 2.5% |
| 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 | 2.5% |
| | 8445.12 | Combing machines | 2.5% |
| | 8445.13 | Drawing or roving machines | 2.5% |
| | 8445.19 | Other | 2.5% |

| I. H.S. Heading | II. H.S. Code | III. Description | IV. Concessionary Rate |
|-----------------------|------------------|--|------------------------------|
| | 8445.20 | Textile spinning machines | 2.5% |
| | 8445.30 | Textile doubling or twisting machines | 2.5% |
| | 8445.40 | Textile winding (including weft-winding) or reeling machines | 2.5% |
| | 8445.90 | Other | 2.5% |
| 84.46 | | Weaving machines (looms). | |
| | 8446.10 | For weaving fabrics of a width not exceeding 30 cm For weaving fabrics of a width exceeding 30 cm, shuttle type: | 2.5% |
| | 8446.21 | Power looms | 2.5% |
| | 8446.29 | Other | 2.5% |
| | 8446.30 | For weaving fabrics of a width exceeding 30 cm, shuttleless type | 2.5% |
| 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 | 2.5% |
| | 8447.12 | With cylinder diameter exceeding 165 mm | 2.5% |
| | 8447.20 | Flat knitting machines; stitch-bonding machines | 2.5% |
| | 8447.90 | Other | 2.5% |
| 84.48 | | Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles). | |
| | | Parts and accessories of machines of heading 84.47 or of their auxiliary machinery : | |
| | 8448.51 | Sinkers, needles and other articles used in forming stitches | 2.5% |
| 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 : | |
| | 8450.11 | Fully-automatic machines: | 2.5% |
| | 8450.11.10 | Unassembled in completely knocked down form | 2.5% |
| | | Other, top loading: | |
| | 8450.11.31 | Of a dry linen capacity less than 4 kg | 2.5% |
| | 8450.11.32 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 2.5% |
| | 8450.11.33 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 2.5% |
| | 8450.11.34 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 2.5% |
| | 8450.11.39 | Other | 2.5% |
| | | Other, front loading: | |
| | 8450.11.41 | Of a dry linen capacity less than 4 kg | 2.5% |
| | 8450.11.42 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 2.5% |
| | 8450.11.43 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 2.5% |
| | 8450.11.44 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 2.5% |
| | 8450.11.49 | Other | 2.5% |
| 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. | |
| | 8451.30 | Ironing machines and presses (including fusing presses) | 2.5% |

| I. H.S. Heading | II. H.S. Code | III. Description | IV. Concessionary Rate |
|-----------------------|------------------|--|------------------------------|
| | 8451.40 | Washing, bleaching or dyeing machines: | 2.5% |
| | 8451.50 | Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 2.5% |
| | 8451.80 | Other machinery: | 2.5% |
| | 8451.80.10 | For finishing textile fabrics | 2.5% |
| | 8451.90 | Parts | 2.5% |
| 84.52 | | Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines ; sewine machine needles. | |
| | 8452.21 | Automatic units | 2.5% |
| | 8452.29 | Other | 2.5% |
| | 8452.30 | Sewing machine needles | 2.5% |
| | 8452.90 | Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines | 2.5% |
| | 8452.90.10 | Furniture, bases and covers for sewing machines and parts thereof | 2.5% |
| | 8452.90.90 | Other parts of sewing machines | 2.5% |
| 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 calculatine 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 | 2.5% |
| | 8470.30 | Other electronic calculating machines : | 2.5% |
| 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 (+). | |
| | 8471.30 | Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | 2.5% |
| | 8471.30.90 | Other | 2.5% |
| 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 | 2.5% |
| | 8508.60 | Other vacuum cleaners | 2.5% |
| 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 | 2.5% |
| 85.10 | | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor. | |
| | 8510.10 | Shavers | 2.5% |
| 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 headline: 85.45. | |
| | 8516.40 | Electric smoothing irons : | 2.5% |
| | 8516.50 | Microwave ovens | 2.5% |
| | 8516.60.10 | Rice cookers : | 2.5% |
| | 8516.60.90 | Other | 2.5% |

| I. H.S. Heading | II. H.S. Code | III. Description | IV. Concessionary Rate |
|-----------------------|------------------|--|------------------------------|
| | 8516.79.20 | Electric kettles | 2.5% |
| | 8516.79.90 | Other | 2.5% |
| 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. | |
| | 8517.12.20 | Other, cellular mobile telephones | 2.5% |
| 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. | |
| | 8525.80 | Television cameras, digital cameras and video camera recorders: | 2.5% |
| | 8525.80.10 | Television cameras | 2.5% |
| | 8525.80.90 | Digital cameras and video camera recorders | 2.5% |
| 85.27 | | Reception apparatus for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. | |
| | 8527.12 | Pocket-size radio cassette-players | 2.5% |
| | 8527.13 | Other apparatus combined with sound recording or reproducing apparatus | 2.5% |
| | 8527.21 | Combined with sound recording or reproducing apparatus | 2.5% |
| | 8527.91 | Combined with sound recording or reproducing apparatus | 2.5% |
| | 8527.92 | Not combined with sound recording or reproducing apparatus but combined with a clock | 2.5% |
| 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. | |
| | | Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus: | |
| | 8528.71 | Not designed to incorporate a video display or screen: | 2.5% |
| | 8528.71.20 | Other, colour | 2.5% |
| | 8528.72 | Other, colour: | 2.5% |
| | 8528.72.31 | Having a screen of less than 14 inches | 2.5% |
| | 8528.72.32 | Having a screen of 14 inches and not exceeding 15 inches | 2.5% |
| | 8528.72.33 | Having a screen of exceeding 15 inches and not exceeding 21 inches | 2.5% |
| | 8528.72.34 | Having a screen of exceeding 21 inches and not exceeding 25 inches | 2.5% |
| | 8528.72.35 | Having a screen of exceeding 25 inches and not exceeding 29 inches | 2.5% |
| | 8528.72.36 | Having a screen of exceeding 29 inches and not exceeding 34 inches | 2.5% |
| | | Other, with LCD: | |
| | 8528.72.41 | Having a screen of not exceeding 32 inches | 2.5% |
| | 8528.72.91 | Having a screen of not exceeding 32 inches | 2.5% |
| 90.07 | | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. | |
| | 9007.10 | Cameras | 2.5% |
| | 9007.10.10 | For film of less than 16 mm width or for double-8 mm film | 2.5% |
| 91.01 | | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal. | |
| | | Wrist-watches, electrically operated, whether or not incorporating a stopwatch facility: | |

| I. H.S. Heading | II. H.S. Code | III. Description | IV. Concessionary Rate |
|-----------------------|------------------|--|------------------------------|
| | 9101.11 | With mechanical display only | 2.5% |
| | 9101.19.10 | With optoelectronic display only | 2.5% |
| | | Other wrist-watches, whether or not incorporating a stop-watch facility | |
| | 9101.21 | With automatic winding | 2.5% |
| | 9101.91 | Electrically operated | 2.5% |
| 91.02 | | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01. | |
| | | Wrist-watches, electrically operated, whether or not incorporating a stopwatch facility : | |
| | 9102.11 | With mechanical display only | 2.5% |
| | 9102.12 | With opto-electronic display only | 2.5% |
| | | Other wrist-watches, whether or not incorporating a stop-watch facility: | |
| | 9102.21 | With automatic winding | 2.5% |

SCHEDULE II

| I. H.S. Heading | II. H.S. Code | III. Description | IV. Exempt |
|-----------------------|------------------|---|---------------|
| 01.02 | 0102.10 | Live bovine animals. | <i>Exempt</i> |
| | 0102.21.00 | Pure-bred breeding animals | <i>Exempt</i> |
| | 0102.31.00 | Pure-bred breeding animals | <i>Exempt</i> |
| 01.04 | | Live sheep and goats. | |
| | 0104.20.10 | Pure-bred breeding animals | <i>Exempt</i> |
| 01.05 | | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. | |
| | 0105.11.10 | Day-old chicks for breeding | <i>Exempt</i> |
| | 0105.11.20 | Other Day-old chicks | <i>Exempt</i> |
| | 0105.11.90 | Other | <i>Exempt</i> |
| 22.01 | | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow. | |
| | 2201.10 | Mineral waters and aerated waters: | |
| | 2201.10.90 | Other | <i>Exempt</i> |
| 22.02 | | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. | |
| | 2202.10 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored | <i>Exempt</i> |
| | 2202.90 | Other | |
| | 2202.90.30 | Beverages put up for retail sales as "Energy Drinks" | <i>Exempt</i> |
| | 2202.90.90 | Other | <i>Exempt</i> |
| 24.02 | | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of | |

| I. H.S. Heading | II. H.S. Code | III. Description | IV. Exempt |
|-----------------------|------------------|---|---------------|
| | | tobacco substitutes. | |
| | 2402.10 | Cigars, cheroots and cigarillos, containing tobacco | <i>Exempt</i> |
| | 2402.20 | Cigarettes containing tobacco: | |
| | 2402.20.20 | Cigarettes, each not exceeding 60 mm in length | <i>Exempt</i> |
| | 2402.20.30 | Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length | <i>Exempt</i> |
| | 2402.20.40 | Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length | <i>Exempt</i> |
| | 2402.20.50 | Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length | <i>Exempt</i> |
| | 2402.20.60 | Cigarettes, each exceeding 84 mm in length | <i>Exempt</i> |
| 24.03 | | Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences. | |
| | | Smoking tobacco, whether or not containing tobacco substitutes in any proportion : | |
| | 2403.19 | Other | |
| | 2403.19.10 | Pipe tobacco | <i>Exempt</i> |
| | | Other: | |
| | 2403.91 | "Homogenized" or 'reconstituted" tobacco: | |
| | 2403.91.10 | Pipe tobacco | <i>Exempt</i> |
| | 2403.99 | Other: | |
| | 2403.99.10 | Pipe tobacco | <i>Exempt</i> |
| 27.01 | | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. | |
| | 2701.11 | Anthracite Free | <i>Exempt</i> |
| | 2701.12 | Bituminous coal Free | <i>Exempt</i> |
| | 2701.19 | Other coal | <i>Exempt</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. | |
| | 2710.19.20 | Kerosene type jet fuel | <i>Exempt</i> |
| 27.13 | | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. | |
| | 2713.20 | Petroleum bitumen | <i>Exempt</i> |
| 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 | <i>Exempt</i> |

| I. H.S. Heading | II. H.S. Code | III. Description | IV. Exempt |
|-----------------------|------------------|---|---------------|
| | 2714.90 | Other | 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 |
| 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. | |
| | 3002.10 | Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes | Exempt |
| | 3002.20 | Vaccines for human medicine | Exempt |
| | 3002.30 | Vaccines for veterinary medicine | Exempt |
| | 3002.90.10 | Saxitoxin ([[(4R)-10, 10-dihydroxy-2,6-diiminooctahydro-1H, 8H-pyrrolo [1, 2-c]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 | Containing other antibiotics | Exempt |
| | | Containing hormones or other products of heading 29.37 but not containing antibiotics: | |
| | 3003.31 | Containing insulin | Exempt |
| | 3003.39 | Other | Exempt |
| | 3003.40 | Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics | Exempt |
| | | 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 | Containing other antibiotics | Exempt |
| | 3004.31 | Containing insulin | Exempt |
| | 3004.32 | Containing adrenal corticosteroid hormones, their derivatives or structural analogues | Exempt |
| | 3004.39 | Other | Exempt |
| | 3004.40 | Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics | Exempt |
| | 3004.50 | Other medicaments containing vitamins or other products of heading 29.36 | Exempt |
| | 3004.90.11 | Schedule 01 preparations certified by the Commissioner of Ayurveda | Exempt |

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| | 3004.90.12 | Schedule 02 preparations certified by the Commissioner of Avurveda | Exempt |
| | 3004.90.13 | Schedule 03 preparations certified by the Commissioner of Ayurveda | Exempt |
| | 3004.90.14 | Schedule 04 preparations certified by the Commissioner of Ayurveda | Exempt |
| | 3004.90.15 | Schedule 05 preparations certified by the Commissioner of Ayurveda | Exempt |
| | 3004.90.19 | Other | Exempt |
| | 3004.90.20 | Antineoplastics and immunosuppressives | Exempt |
| | 3004.90.90 | Other | Exempt |
| 30.06 | | Pharmaceutical goods specified in Note 4 to this Chapter. | |
| | 3006.10 | Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable | Exempt |
| | 3006.20 | Blood-grouping reagents | Exempt |
| | 3006.30 | Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient | Exempt |
| | 3006.40 | Dental cement and other dental fillings; bone reconstruction cements | Exempt |
| | 3006.50 | First-aid boxes and kits | Exempt |
| | 3006.60 | Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | Exempt |
| | 3006.70 | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | Exempt |
| | 3006.91 | Appliances identifiable for ostomy use | Exempt |
| | 3006.92 | Waste pharmaceuticals | Exempt |
| 44.03 | 4403.00 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared | 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 |
| 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 |

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| 52.01 | 5201.00 | Cotton, not carded or combed | Exempt |
| 52.03 | 5203.00 | 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 |
| 52.08 | | 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 |
| 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/m ² | 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/m ² | 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 (Cannabis sativa 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 bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock) | Exempt |
| 53.06 | | Flax yarn | Exempt |
| 53.07 | | Yarn of jute or of other textile bast fibres of heading 53.03 | Exempt |
| 53.09 | | Woven fabrics of flax | Exempt |
| 53.10 | | Woven fabrics of jute or of other textile bast fibres of heading 53.03 | Exempt |
| 54.02 | | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex | Exempt |
| 54.03 | | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex | Exempt |
| 54.04 | | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm | Exempt |
| 54.06 | | 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 | 5502.00 | Artificial filament tow | Exempt |
| 55.03 | | Synthetic staple fibres, not carded, combed or otherwise processed for spinning | Exempt |
| 55.04 | | Artificial staple fibres, not carded, combed or otherwise processed for spinning | Exempt |
| 55.06 | | Synthetic staple fibres, carded, combed or otherwise processed for spinning | Exempt |
| 55.07 | 5507.00 | Artificial staple fibres, carded, combed or otherwise processed for spinning | Exempt |
| 55.09 | | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale | Exempt |

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| 55.10 | | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale | Exempt |
| 55.11 | | Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale | Exempt |
| 55.12 | | Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres | Exempt |
| 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 | 5605.00 | 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 | 5606.00 | 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 |
| 58.01 | | Woven pile fabrics and chenille 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 |
| 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 Mechanically made lace: 5804.21 Of man-made fibres | Exempt |
| | 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 | Exempt |
| 60.01 | | Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted | Exempt |
| 60.02 | | Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01 | Exempt |
| 60.03 | | Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02 | Exempt |
| 60.04 | | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01 | Exempt |

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| 60.05 | | Warp knit fabrics (including those made on gallon knitting machines), other than those of headings 60.01 to 60.04 | Exempt |
| 60.06 | | Other knitted or crocheted fabrics 66.02 Walking-sticks, seat-sticks, whips, riding-crops and the like: 6602.00.10 White canes for the blind | Exempt |
| 61.01 | | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of headline: 61.03. | Exempt |
| 61.02 | | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04. | Exempt |
| 61.03 | | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | Exempt |
| 61.04 | | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | Exempt |
| 61.05 | | Men's or boys' shirts, knitted or crocheted. | Exempt |
| 61.06 | | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted. | Exempt |
| 61.07 | | Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | Exempt |
| 61.08 | | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted. | Exempt |
| 61.09 | | T-shirts, singlets and other vests, knitted or crocheted. | Exempt |
| 61.10 | | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. | Exempt |
| 61.11 | | Babies' garments and clothing accessories, knitted or crocheted. | Exempt |
| 61.12 | | Track suits, ski suits and swimwear, knitted or crocheted. | Exempt |
| 61.13 | | 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), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03. | Exempt |
| 62.02 | | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04. | Exempt |
| 62.03 | | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | Exempt |
| 62.04 | | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | Exempt |
| 62.05 | | Men's or boys' shirts. | Exempt |
| 62.06 | | Women's or girls' blouses, shirts and shirt-blouses. | Exempt |
| 62.07 | | Men's or boys' singlets and other vests, underpants, briefs, | Exempt |

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| | | nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. | |
| 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 swim wear; 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 | | Gloves, mittens and mitts. | Exempt |
| 63.01 | | Blankets and travelling rugs. | Exempt |
| 63.02 | | Bed linen, table linen, toilet linen and kitchen linen. | Exempt |
| 63.03 | | Curtains (including drapes) and interior blinds; curtain or bed valances. | Exempt |
| 63.04 | | Other furnishing articles, excluding those of heading 94.04. | Exempt |
| 64.01 | | Waterproof footwear with outer soles and uppers of rubber or of 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 |
| 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: | Exempt |
| | 6602.00.10 | White canes for the blind | 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 |
| | 7101.21 | Unworked | Exempt |
| | 7101.22 | Worked | Exempt |
| 71.02 | | Diamonds, whether or not worked, but not mounted or set (#). | Exempt |
| | 7102.10 | Unsorted | Exempt |
| | 7102.21 | Unworked or simply sawn, cleaved or bruted | Exempt |
| | 7102.29 | Other Non-industrial: | Exempt |
| | 7102.31 | Unworked or simply sawn, cleaved or bruted | Exempt |
| | 7102.39 | Other | Exempt |
| 71.03 | | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport. | Exempt |
| | 7103.10 | Unworked or simply sawn or roughly shaped Otherwise worked: | Exempt |
| | 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. | |

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| | 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 semi-precious 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 |
| | 7106.91 | Unwrought | Exempt |
| | 7106.92 | Semi-manufactured | Exempt |
| 71.07 | | Base metals clad with silver, not further worked than semi-manufactured. | Exempt |
| 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 | | 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. | |
| | 7110.11 | Unwrought or in powder form | Exempt |
| | 7110.19 | Other Palladium: | Exempt |
| | 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 |
| | 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 |
| 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 |
| 84.11 | | Turbo-jets, turbo-propellers and other gas turbines. | Exempt |
| | 8411.91 | Of turbo-jets or turbo-propellers | 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. | |
| | 8418.61.60 | Other, milk chilling tanks | Exempt |
| | 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 | Exempt |

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| | | 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, non-electric: | |
| | 8419.31 | For agricultural products | <i>Exempt</i> |
| | 8419.89.10 | Equipment for pasteurization and sterilization of milk | <i>Exempt</i> |
| 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 (+). | |
| | 8422.30.10 | Machinery for packing of milk | <i>Exempt</i> |
| | 8422.30.20 | Tea bag packaging machines producing tea bags made of filter paper to accommodate up to 4 g of tea | <i>Exempt</i> |
| | 8422.30.30 | For canning fruit / vegetables | <i>Exempt</i> |
| 84.32 | | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. | |
| | 8432.10 | Ploughs | <i>Exempt</i> |
| | | Harrows, scarifiers, cultivators, weeders and hoes: | <i>Exempt</i> |
| | 8432.21 | Disc harrows | <i>Exempt</i> |
| | 8432.29 | Other | <i>Exempt</i> |
| | 8432.30 | Seeders, planters and transplanters | <i>Exempt</i> |
| | 8432.40 | Manure spreaders and fertilizer distributors | <i>Exempt</i> |
| | 8432.80 | Other machinery : | <i>Exempt</i> |
| 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 | <i>Exempt</i> |
| | 8433.20 | Other mowers, including cutter bars for tractor mounting | <i>Exempt</i> |
| | 8433.30 | Other haymaking machinery | <i>Exempt</i> |
| | 8433.40 | Straw or fodder balers, including pickup balers | <i>Exempt</i> |
| | | Other harvesting machinery; threshing machinery : | |
| | 8433.51 | Combine harvester-threshers | <i>Exempt</i> |
| | 8433.52 | Other threshing machinery | <i>Exempt</i> |
| | 8433.53 | Root or tuber harvesting machines | <i>Exempt</i> |
| | 8433.60 | Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce : | <i>Exempt</i> |
| | 8433.90.10 | Of machines of sub-heading 8433.11 and 8433.19 | <i>Exempt</i> |
| 84.34 | | Milking machines and dairy machinery | |
| | 8434.10 | Milking machines | <i>Exempt</i> |
| | 8434.20 | Dairy machinery | <i>Exempt</i> |
| | 8434.90 | Parts | <i>Exempt</i> |
| 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 stuff's | <i>Exempt</i> |
| | | Poultry-keeping machinery; poultry incubators and brooders: | |

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| | 8436.21 | Poultry incubators and brooders | <i>Exempt</i> |
| | 8436.80 | Other machinery | <i>Exempt</i> |
| | 8436.91 | Of poultry-keeping machinery or poultry incubators and brooders | <i>Exempt</i> |
| 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 | <i>Exempt</i> |
| | 8437.80 | Other machinery | <i>Exempt</i> |
| 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. | |
| | 8438.60 | Machinery for the preparation of fruits, nuts or vegetables | <i>Exempt</i> |
| | 8438.80 | Other machinery : | <i>Exempt</i> |
| | 8438.80.10 | C.T.C and L.T.P tea machinery | <i>Exempt</i> |
| | 8438.80.20 | Colour separators for the tea industry | <i>Exempt</i> |
| | 8438.80.30 | Vertical type, electrostatic, stalk and fibre extractor | <i>Exempt</i> |
| | 8438.80.40 | Other tea machinery | <i>Exempt</i> |
| 84.69 | | Typewriters other than printers of heading 84.43; word-processing machines. | |
| | 8469.00.10 | Braille typewriters | <i>Exempt</i> |
| 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. | |
| | 8473.10.10 | Parts for braille type writers | <i>Exempt</i> |
| 85.01 | | Electric motors and generators (excluding generating sets). | |
| | | Of an output not exceeding 750 W | |
| | 8501.3 I.10 | Solar cells assembled in modules or made up into Free panels equipped with elements mounted to facilitate output | <i>Exempt</i> |
| 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 | <i>Exempt</i> |
| | 8513.10.10 | 12V, DC portable solar lanterns | <i>Exempt</i> |
| | 8513.10.90 | Other | <i>Exempt</i> |
| 85.39 | | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps: arc-lamps. | |
| | | Discharge lamps, other than ultra-violet lamps: | |
| | 8539.31 | Fluorescent, hot cathode: | <i>Exempt</i> |
| | 8539.31.20 | 12v, DC fluorescent lamps (straight tubes as well as compact types) | <i>Exempt</i> |
| 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 ; mounth piezo-electric crystals. | |
| | 8541.40 | Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes: | <i>Exempt</i> |
| 87.02 | | Motor vehicles for the transport of ten or more persons, including the driver. | |
| | 8702.10 | With compression-ignition internal combustion piston engine (diesel or semi-diesel) : | |
| | | Motor vehicles for the transport of less than 13 persons (adults) | |

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| | | including the driver, not more than three and a half years old: | |
| | 8702.10.12 | Modified Vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.10.13 | Modified Vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.10.19 | Other | Exempt |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: | |
| | 8702.10.21 | Modified Vehicles of heading 87.03 | Exempt |
| | 8702.10.29 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old: | |
| | 8702.10.32 | Modified Vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.10.33 | Modified Vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.10.39 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old: | |
| | 8702.10.41 | Modified Vehicles of heading 87.03 | Exempt |
| | 8702.10.49 | Other | Exempt |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, not more than ten years old | |
| | 8702.10.52 | Hybrid electric vehicles, more than five years old | Exempt |
| | 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 a 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 | |
| | 8702.10.72 | Hybrid electric vehicles, more than five years old | Exempt |
| | 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 |
| | 8702.90 | 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 |

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| | 8702.90.19 | Other | Exempt |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: | |
| | 8702.90.21 | Modified Vehicles of heading 87.03 | Exempt |
| | 8702.90.29 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old: | |
| | 8702.90.32 | Modified Vehicles of heading 87.03, not more than two years old | Exempt |
| | 8702.90.33 | Modified Vehicles of heading 87.03, more than two years old | Exempt |
| | 8702.90.39 | Other | Exempt |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old: | Exempt |
| | 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 a driver, not more than ten years old: | |
| | 8702.90.52 | Hybrid electric vehicles, more than five years old | Exempt |
| | 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 a 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 | |
| | 8702.90.72 | Hybrid electric vehicles, more than five years old | Exempt |
| | 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: | |
| | 8703.10.10 | Not more than three years old | Exempt |
| | 8703.10.20 | More than three years old | Exempt |
| | | Other vehicles, with spark-ignition internal combustion reciprocating piston engine: | |
| | 8703.21 | Of cylinder capacity not exceeding 1,000 cc : | |

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| | 8703.21.30 | Hearses not more than three years old | <i>Exempt</i> |
| | 8703.21.40 | Hearses more than three years old | <i>Exempt</i> |
| | | Auto-trishaws: | |
| | 8703.21.51 | With two-stroke petrol engine | <i>Exempt</i> |
| | 8703.21.52 | Other, driven by liquefied petroleum (L.P.) gas not more than two years old | <i>Exempt</i> |
| | 8703.21.53 | Other, driven by liquefied petroleum (L.P.) gas more than two years old | <i>Exempt</i> |
| | 8703.21.54 | Other, not more than two years old | <i>Exempt</i> |
| | 8703.21.55 | Other, more than two years old | <i>Exempt</i> |
| | | Motor cars including station wagons and racing cars, not more than three years old: | |
| | 8703.21.61 | Hybrid electric vehicles | <i>Exempt</i> |
| | 8703.21.63 | Other, of cylinder capacity not exceeding 300 cc including Quadricycle | <i>Exempt</i> |
| | 8703.21.69 | Other | <i>Exempt</i> |
| | | Motor cars including station wagons and racing cars, more than three years old: | |
| | 8703.21.71 | Hybrid electric vehicles | <i>Exempt</i> |
| | 8703.21.72 | Other, of cylinder capacity not exceeding 300 cc including Quadricycle | <i>Exempt</i> |
| | 8703.21.79 | Other: | <i>Exempt</i> |
| | | Other: | |
| | 8703.21.91 | Hybrid electric vehicles, not more than three years old | <i>Exempt</i> |
| | 8703.21.92 | Other, not more than three years old | <i>Exempt</i> |
| | 8703.21.93 | More than three years old | <i>Exempt</i> |
| | 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 | <i>Exempt</i> |
| | 8703.22.40 | Hearses more than three years old | <i>Exempt</i> |
| | | Motor cars including station wagons and racing cars, not more than three years old: | |
| | 8703.22.51 | Hybrid electric vehicles | <i>Exempt</i> |
| | 8703.22.59 | Other | <i>Exempt</i> |
| | | Motor cars including station wagons and racing cars, more than three years old: | |
| | 8703.22.61 | Hybrid electric vehicles | <i>Exempt</i> |
| | 8703.22.69 | Other: | <i>Exempt</i> |
| | | Other, not more than three years old | |
| | 8703.22.71 | Hybrid electric vehicles | <i>Exempt</i> |
| | 8703.22.79 | Other | <i>Exempt</i> |
| | | Other, more than three years old | |
| | 8703.22.81 | Hybrid electric vehicles | <i>Exempt</i> |
| | 8703.22.89 | Other | <i>Exempt</i> |
| | 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 | <i>Exempt</i> |
| | 8703.23.40 | Hearses more than three years old | <i>Exempt</i> |

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| | | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old: | |
| | 8703.23.51 | Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc | Exempt |
| | 8703.23.52 | Other, of a cylinder capacity not exceeding 1,600 cc | Exempt |
| | 8703.23.53 | Other, Hybrid electric vehicles | 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: | |
| | 8703.23.61 | Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc | Exempt |
| | 8703.23.62 | Other, of a cylinder capacity not exceeding 1,600 cc | Exempt |
| | 8703.23.63 | Other, Hybrid electric vehicles | Exempt |
| | 8703.23.69 | Other | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old: | |
| | 8703.23.71 | Hybrid electric vehicles | Exempt |
| | 8703.23.79 | Other | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old: | |
| | 8703.23.81 | Hybrid electric vehicles | Exempt |
| | 8703.23.89 | Other | Exempt |
| | | Other: | |
| | 8703.23.91 | Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old | Exempt |
| | 8703.23.92 | Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old | Exempt |
| | 8703.23.93 | Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old | Exempt |
| | 8703.23.94 | Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old | Exempt |
| | 8703.23.95 | Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old | Exempt |
| | 8703.23.96 | Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old | Exempt |
| | 8703.23.97 | Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old | Exempt |
| | 8703.23.98 | Other, 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 |
| | | Motor cars including station wagons and racing cars not more than three years old: | |
| | 8703.24.51 | Hybrid electric vehicles | Exempt |
| | 8703.24.59 | Other | Exempt |

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| | | Motor cars including station wagons and racing cars, more than three years old: | |
| | 8703.24.61 | Hybrid electric vehicles | <i>Exempt</i> |
| | 8703.24.69 | Other | <i>Exempt</i> |
| | | Other, not more than three years old | |
| | 8703.24.71 | Hybrid electric vehicles | <i>Exempt</i> |
| | 8703.24.79 | Other | <i>Exempt</i> |
| | | Other, more than three years old | |
| | 8703.24.81 | Hybrid electric vehicles | <i>Exempt</i> |
| | 8703.24.89 | Other | <i>Exempt</i> |
| | | Other, vehicles with compression - ignition internal combustion Piston engine (diesel or semi diesel): | |
| | 8703.31 | Of a cylinder capacity not exceeding 1,500 cc : | |
| | 8703.31.30 | Hearses not more than three years old | <i>Exempt</i> |
| | 8703.31.40 | Hearses more than three years old | <i>Exempt</i> |
| | 8703.31.50 | Auto-trishaws not more than two years old | <i>Exempt</i> |
| | 8703.31.60 | Auto-trishaws more than two years old | <i>Exempt</i> |
| | | Motor cars including station wagons and racing cars, not more than three years old: | |
| | 8703.31.71 | Hybrid electric vehicles | <i>Exempt</i> |
| | 8703.31.79 | Other | <i>Exempt</i> |
| | | Motor cars including station wagons and racing cars, more than three years old: | |
| | 8703.31.81 | Hybrid electric vehicles | <i>Exempt</i> |
| | 8703.31.89 | Other | <i>Exempt</i> |
| | | Other: | |
| | 8703.31.91 | Hybrid electric vehicles, not more than three years old | <i>Exempt</i> |
| | 8703.31.92 | Other, not more than three years old | <i>Exempt</i> |
| | 8703.31.93 | Hybrid electric vehicles, more than three years old | <i>Exempt</i> |
| | 8703.31.94 | Other, more than three years old | <i>Exempt</i> |
| | 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 | <i>Exempt</i> |
| | 8703.32.40 | Hearses more than three years old | <i>Exempt</i> |
| | | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old: | |
| | 8703.32.51 | Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc | <i>Exempt</i> |
| | 8703.32.52 | Other of a cylinder capacity not exceeding 1,600 cc | <i>Exempt</i> |
| | 8703.32.53 | Other hybrid electric vehicles | <i>Exempt</i> |
| | 8703.32.59 | Other | <i>Exempt</i> |
| | | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old: | |
| | 8703.32.61 | Hybrid electric vehicles | <i>Exempt</i> |
| | 8703.32.69 | Other: | <i>Exempt</i> |
| | | Motor cars including station wagons and racing cars of a | |

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| | | 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 |
| | 8703.32.72 | Hybrid electric vehicles | Exempt |
| | 8703.32.79 | Other | Exempt |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old: | |
| | 8703.32.81 | Hybrid electric vehicles | Exempt |
| | 8703.32.89 | Other | Exempt |
| | 8703.32.91 | Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old | Exempt |
| | 8703.32.92 | Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old | Exempt |
| | 8703.32.94 | Hybrid electric vehicles of a cylinder capacity 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 |
| | 8703.32.96 | Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, 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 |
| | 8703.32.98 | Hybrid electric vehicles of a cylinder capacity 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 |
| | | Motor cars including station wagons and racing cars, not more than three years old: | |
| | 8703.33.51 | Hybrid electric vehicles | Exempt |
| | 8703.33.59 | Other | Exempt |
| | | Motor cars including station wagons and racing cars, more than three years old: | |
| | 8703.33.61 | Hybrid electric vehicles | Exempt |
| | 8703.33.69 | Other | Exempt |
| | | Other, not more than three years old | |
| | 8703.33.72 | Hybrid electric vehicles | Exempt |
| | 8703.33.79 | Other | Exempt |
| | | Other, more than three years old | |
| | 8703.33.81 | Hybrid electric vehicles | Exempt |
| | 8703.33.89 | Other | Exempt |
| | 8703.90 | Other: | |
| | | Electric auto-trishaws | |
| | 8703.90.11 | Not more than two years old | Exempt |

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| | 8703.90.12 | More than two years old | <i>Exempt</i> |
| | | Other electric vehicles, not more than three years old | |
| | 8703.90.21 | Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged solely by electricity generated by on board solar electricity panels | <i>Exempt</i> |
| | 8703.90.22 | Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) | <i>Exempt</i> |
| | 8703.90.23 | Driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board | <i>Exempt</i> |
| | 8703.90.29 | Other | <i>Exempt</i> |
| | | Other electric vehicles, more than three years old | |
| | 8703.90.31 | Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged solely by electricity generated by on board solar electricity panels | <i>Exempt</i> |
| | 8703.90.32 | Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) | <i>Exempt</i> |
| | 8703.90.33 | Driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board | <i>Exempt</i> |
| | 8703.90.39 | Other | <i>Exempt</i> |
| | | Other | |
| | 8703.90.91 | Not more than three years old | <i>Exempt</i> |
| | 8703.90.92 | More than three years old | <i>Exempt</i> |
| 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 : | |
| | | Chassis fitted with engines and cabs | |
| | 8704.21.32 | For vehicles of national subdivision 8704.21.44, more than four years old | <i>Exempt</i> |
| | 8704.21.34 | For vehicles of national subdivision 8704.21.52, more than four years old | <i>Exempt</i> |
| | 8704.21.36 | For vehicles of national subdivision 8704.21.64, more than four years old | <i>Exempt</i> |
| | 8704.21.37 | For vehicles of national subdivision 8704.21.67, not more than four years old | <i>Exempt</i> |
| | 8704.21.38 | For vehicles of national subdivision 8704.21.68, more than four years old | <i>Exempt</i> |
| | | 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 2000 kg, but excluding those vehicles with an engine | |

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| | | compartment totally protruding to the front of the vehicle from the driving cab | |
| | 8704.21.41 | Cargo carrying capacity of less than 800Kg, not more than four years old | <i>Exempt</i> |
| | 8704.21.42 | Cargo carrying capacity of less than 800Kg, more than four years old | <i>Exempt</i> |
| | 8704.21.43 | Cargo carrying capacity of 800 kg or more, not more than four years old | <i>Exempt</i> |
| | 8704.21.44 | Cargo carrying capacity of 800 kg or more, more than four years old | <i>Exempt</i> |
| | | 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 2000 kg or more | |
| | 8704.21.51 | Not more than four years old | <i>Exempt</i> |
| | 8704.21.52 | More than four years old | <i>Exempt</i> |
| | | 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 2000 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 | <i>Exempt</i> |
| | 8704.21.62 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old | <i>Exempt</i> |
| | 8704.21.63 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old | <i>Exempt</i> |
| | 8704.21.64 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old | <i>Exempt</i> |
| | 8704.21.65 | Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old | <i>Exempt</i> |
| | 8704.21.66 | Other vehicles, cargo carrying capacity of less than 800 kg , more than four years old | <i>Exempt</i> |
| | 8704.21.67 | Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old | <i>Exempt</i> |
| | 8704.21.68 | Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old | <i>Exempt</i> |
| | | 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 | <i>Exempt</i> |
| | 8704.21.72 | More than four years old | <i>Exempt</i> |
| | | Other: | |
| | 8704.21.91 | Other vehicles with separate bodies for cabin and cargo area, not more than four years old | <i>Exempt</i> |

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| | 8704.21.92 | Other vehicles with separate bodies for cabin and cargo area, more than four years old | Exempt |
| | 8704.21.93 | Other vehicles not more than four years old | Exempt |
| | 8704.21.99 | Other vehicles more than four years old | Exempt |
| | 8704.22 | g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes : Special purpose tankers/bowsers and trucks: | |
| | 8704.22.12 | Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks, more than five years old | Exempt |
| | 8704.22.14 | Garbage trucks equipped with waste compacting Mechanism, more than five years old | Exempt |
| | 8704.22.20 | Other, not more than five years old | Exempt |
| | 8704.22.30 | Other, more than five years old | Exempt |
| | 8704.23 | g.v.w. exceeding 20 tonnes : | |
| | 8704.23.20 | Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old | Exempt |
| | 8704.23.30 | Other, not more than five years old | Exempt |
| | 8704.23.40 | Other, more than five years old | Exempt |
| | | Other, with spark-ignition internal combustion piston engine : | |
| | 8704.31 | g.v.w. not exceeding 5 tonnes : Chassis fitted with engines and cabs | |
| | 8704.31.32 | For vehicles of national subdivision 8704.31.44, more than four years old | Exempt |
| | 8704.31.34 | For vehicles of national subdivision 8704.31.52, more than four years old | Exempt |
| | 8704.31.36 | 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 2000 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 | |

| I. H.S. Heading | II. H.S. Code | III. Description | IV. Exempt |
|-----------------------|------------------|--|---------------|
| | 8704.31.51 | Not more than four years old | <i>Exempt</i> |
| | 8704.31.52 | More than four years old | <i>Exempt</i> |
| | | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg: | |
| | 8704.31.61 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old | <i>Exempt</i> |
| | 8704.31.62 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old | <i>Exempt</i> |
| | 8704.31.63 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old | <i>Exempt</i> |
| | 8704.31.64 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old | <i>Exempt</i> |
| | 8704.31.65 | Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old | <i>Exempt</i> |
| | 8704.31.66 | Other vehicles, cargo carrying capacity of less than 800 kg , more than four years old | <i>Exempt</i> |
| | 8704.31.67 | Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old | <i>Exempt</i> |
| | 8704.31.68 | Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old | <i>Exempt</i> |
| | | 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 | <i>Exempt</i> |
| | 8704.31.72 | More than four years old | |
| | | Other: | |
| | 8704.31.91 | Vehicles with separate bodies for cabin and cargo area, not more than four years old | <i>Exempt</i> |
| | 8704.31.92 | Vehicles with separate bodies for cabin and cargo area, more than four years old | <i>Exempt</i> |
| | 8704.31.93 | Other not more than four years old | <i>Exempt</i> |
| | 8704.31.99 | Other more than four years old | <i>Exempt</i> |
| | 8704.32 | g.v.w. exceeding 5 tonnes : | |
| | 8704.32.12 | Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old | <i>Exempt</i> |
| | 8704.32.14 | Garbage trucks equipped with waste compacting mechanism, more than five years old | <i>Exempt</i> |
| | 8704.32.20 | Other, not more than five years old | <i>Exempt</i> |
| | 8704.32.30 | Other, more than five years old | <i>Exempt</i> |
| | 8704.90 | Other: | |
| | 8704.90.30 | Other electric, not more than five years old | <i>Exempt</i> |

| I. H.S. Heading | II. H.S. Code | III. Description | IV. Exempt |
|-----------------------|------------------|---|---------------|
| | 8704.90.40 | Other electric, more than five years old | 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 : | |
| | 8706.00.50 | 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 | 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 |
| 87.08 | | Parts and accessories of the motor vehicles of headings 87.01 to 87.05: | |
| | | Other parts and accessories of bodies (including cabs) : | |
| | 8708.29 | Other: | |
| | 8708.29.10 | “Cut-portions” of bodies and cabs | Exempt |
| | | Other parts and accessories : | |
| | 8708.99 | Other: | |
| | 8708.99.40 | “Cut-portions” of motor vehicles | Exempt |
| 87.11 | | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars | |
| | 8711.10 | With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc ; | |
| | 8711.10.10 | Not more than three years old | Exempt |
| | 8711.10.20 | More than three years old | Exempt |
| | 8711.20 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc : | |
| | 8711.20.10 | Exceeding 50 cc but not exceeding 200 cc, not more than three years old | Exempt |
| | 8711.20.20 | Exceeding 50 cc but not exceeding 200 cc, more than three years old | Exempt |
| | 8711.20.30 | Other, not more than three years old | Exempt |
| | 8711.20.40 | Other, more than three years old | Exempt |
| | 8711.30 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc ; | |

| I. H.S. Heading | II. H.S. Code | III. Description | IV. Exempt |
|-----------------------|------------------|---|---------------|
| | 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 500 cc but not exceeding 800 cc : | |
| | 8711.40.10 | Not more than three years old | Exempt |
| | 8711.40.20 | More than three years old | Exempt |
| | 8711.50 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc : | |
| | 8711.50.10 | Exceeding 800 cc but not exceeding 1,000 cc, not more than three years old | Exempt |
| | 8711.50.20 | Exceeding 800 cc but not exceeding 1,000 cc, more than three years old | Exempt |
| | 8711.50.30 | Other, not more than three years old | Exempt |
| | 8711.50.40 | Other, more than three years old | Exempt |
| 87.13 | | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. | Exempt |
| 88.02 | | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles. | |
| | 8802.11 | Helicopters of an unladen weight not exceeding 2,000 kg | Exempt |
| | 8802.12 | Helicopters of an unladen weight exceeding 2,000 kg | Exempt |
| | 8802.20 | Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg | Exempt |
| | 8802.30 | Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg | Exempt |
| | 8802.40 | Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg | Exempt |
| 88.03 | | Parts of goods of heading 88.01 or 88.02. | |
| | 8803.30 | Other parts of aeroplanes or helicopters | Exempt |
| 88.05 | | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles. | |
| | 8805.21 | Air combat simulators and parts thereof | Exempt |
| | 8805.29 | Other | Exempt |
| 89.01 | | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods | Exempt |
| 89.02 | | Fishing vessels; factory ships and other vessels for processing or preserving fishery products | Exempt |
| 89.05 | | Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platform | Exempt |
| 89.06 | | Other vessels, including war ships and life boats other than rowing boats | Exempt |
| 89.07 | | Other floating structures (for example, rafts, tanks, cofferdams, | Exempt |

| <i>I.</i> <i>H.S.</i> <i>Heading</i> | <i>II.</i> <i>H.S. Code</i> | <i>III.</i> <i>Description</i> | <i>IV.</i> <i>Exempt</i> |
|--|--------------------------------|---|-----------------------------|
| | | landing stages, buoys and beacons) | |
| 89.08 | | Vessels and other floating structures for breaking up | <i>Exempt</i> |
| 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. | <i>Exempt</i> |
| 90.32 | | Automatic regulating or controlling instruments and apparatus. | |
| | 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) | <i>Exempt</i> |
| 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. | |
| | 9405.10.20 | 12v, DC solar lamps | <i>Exempt</i> |
| | 9405.20.20 | 12v, DC solar lamps | <i>Exempt</i> |
| | 9405.40.40 | 12v, DC solar lamps | <i>ExemDt</i> |
| | 9405.50.20 | Day lighting devices which capture sunlight, transfer and defuse light interior | <i>Exempt</i> |