

*Government Notice No. of 2006*

**THE CUSTOMS TARIFF ACT  
Regulations made by the Minister  
under section 15 of the Customs Tariff Act**

1. These regulations may be cited as the Customs Tariff (Amendment of Schedule) Regulations 2006.

2. In these regulations -

"Act" means the Customs Tariff Act;

"item" includes the entries corresponding to the item.

3. The First Schedule to the Act is amended -

(a) in PART I -

(i) by deleting the items specified in Part A of the Schedule to these regulations;

(ii) by inserting in the appropriate numerical order the items specified in Part B of the Schedule to these regulations;

(b) in PART II -

(i) by deleting items E 3, E 4, E7, E 8, E 9, E 12, E 14, E 15, E 17, E 20, E 21, E 22, E 23, E 24, E 25, E 28, E 29, E 30, E 31, E 33, E 34, E 35, E 40, E 43, E 44, E 45, E 47, E 49, E 50, E 53, E 55, E 56, E 58, E 59, E 60, E 61, E 63, E 67, E 68, E 69, E 70, E 71, E 73, E 75, E 77, E 78 and E 79;

(ii) by inserting in the appropriate numerical order the items specified in Part C of the Schedule to these regulations;

(c) in PART II A -

(i) by deleting the items A 3, A 7, A 12, A 15, A 16, A 17, A 18, A 19, A 22, A 23, A 25, A 27, A 28, A 29, A 35, A 37, A 38, A 44, A 45, A 46 and A 49;

(ii) by inserting in the appropriate numerical order the item specified in Part D of the Schedule to these regulations.

5. These regulations shall come into operation on 10 June 2006

Made by the Minister on 9 June 2006

**SCHEDULE  
(regulation 3)**

**PART A**

01.03, 0103.10, 0103.91, 0103.92, 01.05, 0105.92, 0105.93, 0105.99, 02.03, 0203.11, 0203.12, 0203.19, 0203.21, 0203.22, 0203.29, 02.06, 0206.30, 0206.41, 0206.49, 02.07, 0207.11, 0207.12, 0207.13, 0207.14, 0207.24, 0207.25, 0207.26, 0207.27, 0207.32, 0207.33, 0207.34, 0207.35, 0207.36, 02.10, 0210.11, 0210.12, 0210.19, 04.03, 0403.10, 0403.90, 04.07, 0407.001, 04.09, 0409.00, 06.03, 0603.10, 0603.90,

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94.01, 9401.209, 9401.30, 9401.40, 9401.50, 9401.61, 9401.69, 9401.71, 9401.79, 9401.809, 9401.90, 94.03, 9403.10, 9403.201, 9403.209, 9403.30, 9403.40, 9403.50, 9403.601, 9403.609, 9403.701, 9403.709, 9403.809, 9403.90, 94.04, 9404.10, 9404.219, 9404.299, 9404.909, 94.05, 9405.101, 9405.109, 9405.201, 9405.209, 9405.30, 9405.401, 9405.409, 9405.60, 9405.91, 9405.92, 9405.99,

95.04, 9504.30, 9504.903, 95.05, 9505.10, 9505.90, 95.06, 9506.991, 96.03, 9603.10, 9603.40, 9603.90, 96.13, 9613.10, 9613.20, 9613.80, 9613.90, 96.14, 9614.20, 9614.90

## PART B

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
01.03		Live swine.		
	0103.10	- Pure-bred breeding animals	U	30
		- Other:		

	0103.91	-- Weighing less than 50 kg	U	30
	0103.92	-- Weighing 50 kg or more	U	30
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.		
		- Other:		
	0105.92	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g	U	30
	0105.93	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000 g	U	30
	0105.99	-- Other	U	30
02.03		Meat of swine, fresh, chilled or frozen.		
		- Fresh or chilled:		
	0203.11	-- Carcasses and halfcarcasses	kg	30
	0203.12	-- Hams, shoulders and cuts thereof, with bone in	kg	30
	0203.19	-- Other	kg	30
		- Frozen:		
	0203.21	-- Carcasses and halfcarcasses	kg	30
	0203.22	-- Hams, shoulders and cuts thereof, with bone in	kg	30
	0203.29	-- Other	kg	30
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		
	0206.30	- Of swine, fresh or chilled	kg	30
		- Of swine, frozen:		
	0206.41	-- Livers	kg	30
	0206.49	-- Other	kg	30
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.		
		- Of fowls of the species <i>Gallus domesticus</i> :		
	0207.11	-- Not cut in pieces, fresh or chilled	kg	30
	0207.12	-- Not cut in pieces, frozen	kg	30
	0207.13	-- Cuts and offal, fresh or chilled	kg	30
	0207.14	-- Cuts and offal, frozen	kg	30
		- Of turkeys:		
	0207.24	-- Not cut in pieces, fresh or chilled	kg	30
	0207.25	-- Not cut in pieces, frozen	kg	30
	0207.26	-- Cuts and offal, fresh or chilled	kg	30
	0207.27	-- Cuts and offal, frozen	kg	30

		- Of ducks, geese or guinea fowls:		
	0207.32	-- Not cut in pieces, fresh or chilled	kg	30
	0207.33	-- Not cut in pieces, frozen	kg	30
	0207.34	-- Fatty livers, fresh or chilled	kg	30
	0207.35	-- Other, fresh or chilled	kg	30
	0207.36	-- Other, frozen	kg	30
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.		
		- Meat of swine:		
	0210.11	-- Hams, shoulders and cuts thereof, with bone in	kg	30
	0210.12	-- Bellies (streaky) and cuts thereof	kg	30
	0210.19	-- Other	kg	30
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit nuts or cocoa.		
	0403.10	- Yogurt	kg	30
	0403.90	- Other	kg	30
04.07		Birds' eggs, in shell, fresh, preserved or cooked:		
	0407.001	--- Fresh eggs	kg	30
04.09	0409.00	Natural honey.	kg	30
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
	0603.10	- Fresh	kg	30
	0603.90	- Other	kg	0
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		
		- Coconuts:		
	0801.11	-- Desiccated	kg	0
		- Brazil nuts:		
	0801.21	-- In shell	kg	0
	0801.22	-- Shelled	kg	0
		- Cashew nuts:		
	0801.31	-- In shell	kg	0

	0801.32	-- Shelled	kg	0
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.		
		- Almonds:		
	0802.11	-- In shell	kg	0
	0802.12	-- Shelled	kg	0
		- Hazelnuts or filberts ( <i>Corylus spp.</i> ):		
	0802.21	-- In shell	kg	0
	0802.22	-- Shelled	kg	0
		- Walnuts:		
	0802.31	-- In shell	kg	0
	0802.32	-- Shelled	kg	0
	0802.40	- Chestnuts ( <i>Castanea spp.</i> )	kg	0
	0802.50	- Pistachios	kg	0
	0802.90	- Other	kg	0
08.03	0803.00	Bananas, including plantains, fresh or dried.	kg	15
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.		
	0804.20	- Figs	kg	15
	0804.30	- Pineapples	kg	15
	0804.40	- Avocados	kg	15
	0804.50	- Guavas, mangoes and mangosteens	kg	15
08.05		Citrus fruit, fresh or dried.		
	0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	kg	15
08.07		Melons (including watermelons) and pawpaws (papayas), fresh.		
		- Melons (including watermelons):		
	0807.11	-- Watermelons	kg	15
	0807.19	-- Other	kg	15
	0807.20	- Pawpaws (papayas)	kg	15
08.10		Other fruit, fresh.		
	0810.10	- Strawberries	kg	15
	0810.20	- Raspberries, blackberries, mulberries and loganberries	kg	15
	0810.30	- Black, white or red currants and gooseberries	kg	15
	0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	15

	0810.60	- Durians	kg	15
	0810.90	- Other	kg	15
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		
	0811.10	- Strawberries	kg	0
	0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	0
	0811.90	- Other	kg	0
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.		
	0813.10	- Apricots	kg	15
	0813.20	- Prunes	kg	15
	0813.30	- Apples	kg	15
	0813.40	- Other fruit	kg	15
	0813.50	- Mixtures of nuts or dried fruits of this Chapter	kg	15
09.02		Tea, whether or not flavoured.		
	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	30
	0902.40	- Other black tea (fermented) and other partly fermented tea	kg	30
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.		
	1604.30	- Caviar and caviar substitutes	kg	30
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.		
		- Raw sugar not containing added flavouring or colouring matter:		
	1701.11	-- Cane sugar	kg	30
	1701.12	-- Beet sugar	kg	30
		- Other:		
	1701.91	-- Containing added flavouring or colouring matter	kg	30
	1701.99	-- Other	kg	30
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.		



	- Lactose and lactose syrup:		
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	0
1702.19	-- Other	kg	0
1702.20	- Maple sugar and maple syrup	kg	0
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	kg	0
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg	0
1702.50	- Chemically pure fructose	kg	0
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	kg	0
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	kg	0
17.03	Molasses resulting from the extraction or refining of sugar.		
1703.10	- Cane molasses	kg	30
1703.90	- Other	kg	30
17.04	Sugar confectionery (including white chocolate), not containing cocoa.		
1704.10	- Chewing gum, whether or not sugar-coated	kg	30
1704.90	- Other	kg	30
18.06	Chocolate and other food preparations containing cocoa.		
	- Other, in blocks, slabs or bars:		
1806.31	-- Filled	kg	30
1806.32	-- Not filled	kg	30
	- Other:		
1806.909	--- Other	kg	30
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.		
1905.20	- Gingerbread and the like	kg	30
	- Sweet biscuits; waffles and wafers:		

	1905.31	-- Sweet biscuits	kg	30
	1905.32	-- Waffles and wafers	kg	30
		- Rusks, toasted bread and similar toasted products:		
	1905.409	--- Other	kg	30
		- Other:		
	1905.909	--- Other	kg	30
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
	2002.10	- Tomatoes, whole or in pieces	kg	15
	2002.90	- Other	kg	15
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.		
	2003.10	- Mushrooms of the genus <i>Agaricus</i>	kg	15
	2003.20	- Truffles	kg	15
	2003.90	- Other	kg	15
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.		
	2004.10	- Potatoes	kg	15
	2004.90	- Other vegetables and mixtures of vegetables	kg	15
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
	2005.20	- Potatoes	kg	15
	2005.40	- Peas ( <i>Pisum sativum</i> )	kg	15
		- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
	2005.51	-- Beans, shelled	kg	15
	2005.59	-- Other	kg	15
	2005.60	- Asparagus	kg	15
	2005.70	- Olives	kg	15
	2005.80	- Sweet corn ( <i>Zea mays var. saccharata</i> )	kg	15
	2005.90	- Other vegetables and mixtures of vegetables	kg	15
20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	kg	15
20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by		

		cooking, whether or not containing added sugar or other sweetening matter.		
		- Other:		
	2007.91	-- Citrus fruit	kg	15
	2007.99	-- Other	kg	15
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
		- Grape juice (including grape must):		
		-- Of a Brix value not exceeding 20:		
	2009.611	--- Grape juice and grape must for wine-making	kg	0
	2009.619	--- Other	kg	15
		-- Other:		
	2009.691	--- Grape juice and grape must for wine-making	kg	0
	2009.699	--- Other	kg	15
21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	kg	30
21.06		Food preparations not elsewhere specified or included.		
		- Protein concentrates and textured protein substances:		
	2106.101	--- Soya bean protein cakes and chunks	kg	0
	2106.109	--- Other	kg	0
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		
		- Mineral waters and aerated waters:		
		--- Mineral waters:		
	2201.1011	---- In plastic bottles	L	15
	2201.1019	---- Other	L	15
		--- Aerated waters:		
	2201.1021	---- In plastic bottles	L	30
	2201.1029	---- Other	L	30
		- Other:		

	2201.901	--- In plastic bottles	L	30
	2201.909	--- Other	L	30
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.		
		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
	2202.101	--- In plastic bottles	L	30
	2202.109	--- Other	L	30
		- Other:		
	2202.909	--- Other	L	30
22.03	2203.00	Beer made from malt.	L	30
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
		- Sparkling wine:		
	2204.101	--- Champagne	L	30
	2204.109	-- Other	L	30
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
		-- In containers holding 2 L or less:		
	2204.211	--- Fortified wine	L	30
	2204.219	--- Other	L	30
		-- Other:		
	2204.291	--- In bulk for bottling purposes:	L	30
	2204.292	--- Fortified wine	L	30
	2204.293	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	0
	2204.299	--- Other	L	30
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
		- In containers holding 2 L or less:		
	2205.101	--- Food supplements designed to maintain general health or well being	L	30
	2205.109	--- Other	L	30
		- Other:		

	2205.901	--- In bulk for bottling purposes	L	30
	2205.909	--- Other	L	30
22.06		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
	2206.001	--- Country liquor	L	30
	2206.002	--- Fortified country liquor	L	30
	2206.003	--- Shandy	L	30
	2206.004	--- Beer	L	30
	2206.005	--- Cider, perry and mead	L	30
	2206.009	--- Other	L	30
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		
		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:		
	2207.101	--- Alcohol for use as input in the manufacture of medicinal tinctures and drugs	L	0
	2207.102	--- Alcohol for use as input in the manufacture of perfumed spirits or cosmetics	L	0
	2207.103	--- Alcohol for use as input in the manufacture of spirit vinegar	L	0
	2207.104	--- Alcohol for use as input in the manufacture of denatured alcohol (heating and lighting) or power alcohol (power white)	L	0
	2207.105	--- Alcohol for use as input in the manufacture of alcoholic beverages and spirits	L	0
	2207.109	--- Other	L	30
		- Ethyl alcohol and other spirits, denatured, of any strength:		
	2207.201	--- Aviation spirit	L	0
	2207.202	--- Denatured alcohol (heating and lighting)	L	30
	2207.203	--- Denatured alcohol (power alcohol)	L	30
	2207.209	--- Other	L	30
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
		- Spirits obtained by distilling grape wine or grape marc:		
		--- Cognac:		

	2208.2011	---- In bulk for bottling purposes	L	30
	2208.2019	---- Other	L	30
		--- Brandy:		
	2208.2021	---- In bulk for bottling purposes	L	30
	2208.2029	---- Other	L	30
	2208.209	--- Other	L	30
		- Whiskies:		
	2208.301	--- In bulk for bottling purposes	L	30
	2208.309	--- Other	L	30
		- Rum and tafia:		
	2208.401	--- Agricultural rum	L	30
	2208.402	--- Island recipe rum	L	30
	2208.409	--- Other	L	30
	2208.50	- Gin and Geneva	L	30
	2208.60	- Vodka	L	30
	2208.70	- Liqueurs and cordials	L	30
		- Other:		
		--- Eau de vie:		
	2208.9011	---- In bulk for bottling purposes	L	30
	2208.9019	---- Other	L	30
	2208.902	--- Spirit cooler	L	30
		--- Tequilla:		
	2208.9031	---- In bulk for bottling purposes	L	30
	2208.9039	---- Other	L	30
	2208.904	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	30
	2208.905	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	30
	2208.906	--- Admixed spirits	L	30
	2208.909	--- Other	L	30
22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	L	30
24.01		Unmanufactured tobacco; tobacco refuse.		
	2401.10	- Tobacco, not stemmed/stripped	kg	30
	2401.20	- Tobacco, partly or wholly stemmed/stripped	kg	30
	2401.30	- Tobacco refuse	kg	30

24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
2402.10	- Cigars, cheroots and cigarillos, containing tobacco	kg	30
	- Cigarettes containing tobacco:		
2402.201	--- Cigarettes classified under Category A referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	kg	30
2402.202	--- Cigarettes classified under Category B referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	kg	30
2402.203	--- Cigarettes classified under Category C referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	kg	30
2402.204	--- Cigarettes classified under Category D referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	kg	30
	- Other:		
2402.901	--- Cigarettes classified under Category A referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	kg	30
2402.902	--- Cigarettes classified under Category B referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	kg	30
2402.903	--- Cigarettes classified under Category C referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	kg	30
2402.904	--- Cigarettes classified under Category D referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	kg	30
2402.909	--- Other	kg	30
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.		
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.109	--- Other	kg	30
	- Other:		
2403.91	-- "Homogenised" or "reconstituted" tobacco	kg	30

	2403.99	-- Other	kg	30
25.14		Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	2514.001	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	15
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:  -- Crude or roughly trimmed:		
	2515.111	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres  -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	kg	15
	2515.121	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	15
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.  - Granite:  -- Crude or roughly trimmed:		
	2516.111	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres  -- Merely cut, by sawing or otherwise, into block or slabs of a rectangular (including square) shape:	kg	15
	2516.121	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed	kg	15



	2100 square centimetres		
	- Sandstone:		
	-- Crude or roughly trimmed:		
	2516.211 --- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	15
	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	2516.221 --- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	15
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.		
	- Dolomite not calcined or sintered:		
	2518.101 --- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	15
	- Calcined or sintered dolomite:		
	2518.201 --- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	15
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		
	- Not crushed, not powdered:		
	2526.101 --- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	15
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.		
	--- Other medium oils and preparations:		
	2710.1941 ---- Oils	kg	0
	2710.1942 ---- Greases	kg	0
	--- Lubricating oils, other heavy oils and preparations:		
	2710.1971 ---- Oils	kg	0
	2710.1972 ---- Greases	kg	0
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
	2713.20 - Petroleum bitumen	kg	0
	2713.90 - Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	0
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	kg	0
	2714.90 - Other	kg	0
29.03	Halogenated derivatives of hydrocarbons.		
	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.11 -- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	0
	2903.12 -- Dichloromethane (methylene chloride)	kg	0
	2903.13 -- Chloroform (trichloromethane)	kg	30
	2903.14 -- Carbon tetrachloride	kg	30
	2903.15 -- 1,2-Dichloroethane (ethylene dichloride)	kg	0
	-- Other:		
	2903.191 --- 1,1,1-Trichloroethane (methyl chloroform)	kg	0
	2903.199 --- Other	kg	30
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.21 -- Vinyl chloride (chloroethylene)	kg	0
	2903.22 -- Trichloroethylene	kg	0
	2903.23 -- Tetrachloroethylene (perchloroethylene)	kg	0
	2903.29 -- Other	kg	0
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
	2903.301 --- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)	kg	0

	prop-1-ene			
2903.309	--- Other	kg		30
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.41	-- Trichlorofluoromethane	kg		30
2903.42	-- Dichlorodifluoromethane	kg		30
2903.43	-- Trichlorotrifluoroethanes	kg		30
2903.44	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	kg		30
2903.45	-- Other derivatives perhalogenated only with fluorine and chlorine	kg		30
2903.46	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg		30
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	kg		0
3105.20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg		0
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:			
3105.51	-- Containing nitrates and phosphates	kg		0
3105.59	-- Other	kg		0
3105.60	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg		0
3105.90	- Other	kg		0
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
	- Based on polyesters:			
3208.101	--- Varnishes	kg		0
3208.109	--- Other	kg		30
	- Based on acrylic or vinyl polymers:			
3208.201	--- Varnishes	kg		0

	3208.209	--- Other	kg	30
		- Other:		
	3208.901	--- Varnishes	kg	0
	3208.909	--- Other	kg	30
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		
		- Based on acrylic or vinyl polymers:		
	3209.101	--- Varnishes	kg	0
	3209.109	--- Other	kg	30
		- Other:		
	3209.901	--- Varnishes	kg	0
	3209.909	--- Other	kg	30
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.		
		--- Other:		
	3210.0091	--- Varnishes	kg	0
	3210.0099	--- Other	kg	30
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.		
	3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	0
		- Other:		
	3214.909	--- Other	kg	0
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		
	3304.10	- Lip make-up preparations	kg	30
	3304.20	- Eye make-up preparations	kg	30
	3304.30	- Manicure or pedicure preparations	kg	30
		- Other:		
	3304.91	-- Powders, whether or not compressed	kg	30
	3304.99	-- Other	kg	30

33.05	Preparations for use on the hair.		
	3305.10	- Shampoos	kg 30
	3305.20	- Preparations for permanent waving or straightening	kg 30
	3305.30	- Hair lacquers	kg 30
		- Other:	
	3305.901	--- Preparations for dyeing of hair	kg 30
	3305.909	--- Other	kg 30
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		
	3306.10	- Dentifrices	kg 15
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, both preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		
	3307.10	- Pre-shave, shaving or after-shave preparations	kg 30
	3307.20	- Personal deodorants and antiperspirants	kg 30
	3307.30	- Perfumed bath salts and other bath preparations	kg 30
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
	3307.49	-- Other	kg 30
		- Other:	
	3307.909	--- Other	kg 30
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non wovens, impregnated, coated or covered with soap or detergent.		
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens,	

		impregnated, coated or covered with soap or detergent:		
	3401.11	-- For toilet use (including medicated products)	kg	30
	3401.19	-- Other	kg	30
	3401.20	- Soap in other forms	kg	30
	3401.30	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap.	kg	30
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.		
		- Preparations put up for retail sale:		
	3402.209	--- Other	kg	30
		- Other:		
	3402.909	--- Other	kg	0
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.		
		- Containing petroleum oils or oils obtained from bituminous minerals:		
		-- Other:		
	3403.191	--- Oils	kg	0
	3403.192	--- Greases	kg	0
		- Other:		
		-- Other:		
	3403.991	--- Oils	kg	0
	3403.992	--- Greases	kg	0
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of		

		paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.		
	3405.10	- Polishes, creams and similar preparations for footwear or leather	kg	0
	3405.20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	30
	3405.30	- Polishes and similar preparations for coachwork, other than metal polishes	kg	30
	3405.40	- Scouring pastes and powders and other scouring preparations	kg	30
	3405.90	- Other	kg	0
34.06	3406.00	Candle, tapers and the like.	kg	15
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.		
	3506.10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	kg	0
		- Other:		
		-- Other:		
	3506.999	--- Other	kg	0
36.01	3601.00	Propellant powders.	kg	30
36.02	3602.00	Prepared explosives, other than propellant powders.	kg	30
36.03	3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	kg	30
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.		
	3604.10	- Fireworks	kg	30
		- Other:		
	3604.909	--- Other	kg	30
36.05	3605.00	Matches, other than pyrotechnic articles of heading 36.04.	kg	30
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 <sup>3</sup> and a capacity not exceeding 300 cm <sup>3</sup>	kg	30
		- Other:		
	3606.901	--- Articles of combustible materials as specified in Note 2 to this Chapter	kg	30
	3606.909	--- Other	kg	0
38.19	3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	kg	0
38.20	3820.00	Anti-freezing preparations and prepared de-icing fluids.	kg	15
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.		
	3824.904	--- Wetting agents, suitable for use in agriculture	kg	0
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		
		- Tubes, pipes and hoses, rigid:		
	3917.21	-- Of polymers of ethylene	kg	15
	3917.22	-- Of polymers of propylene	kg	15
	3917.23	-- Of polymers of vinyl chloride	kg	15
	3917.29	-- Of other plastics	kg	15
		- Other tubes, pipes and hoses:		
	3917.31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg	15
	3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings	kg	15
	3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg	15
	3917.39	-- Other	kg	15
	3917.40	- Fittings	kg	15
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		



	- Of polymers of vinyl chloride:		
3918.101	--- Floor coverings, whether or not self-adhesive, in rolls or in the form of tiles	kg	15
3918.109	--- Other	kg	15
	- Of other plastics:		
3918.901	--- Floor coverings, whether or not self-adhesive, in rolls or in the form of tiles	kg	15
3918.909	--- Other	kg	15
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		
	- In rolls of a width not exceeding 20 cm:		
3919.109	--- Other	kg	0
	- Other:		
3919.909	--- Other	kg	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.		
3920.10	- Of polymers of ethylene	kg	0
3920.20	- Of polymers of propylene	kg	0
	- Of polymers of styrene:		
3920.309	--- Other	kg	0
	- Of polymers of vinyl chloride:		
3920.43	-- Containing by weight not less than 6% of plasticisers	kg	0
3920.49	-- Other	kg	0
	- Of acrylic polymers:		
3920.51	-- Of poly(methyl methacrylate)	kg	0
3920.59	-- Other	kg	0
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61	-- Of polycarbonates	kg	0
3920.62	-- Of poly(ethylene terephthalate)	kg	0
3920.63	-- Of unsaturated polyesters	kg	0
3920.69	-- Of other polyesters	kg	0
	- Of cellulose or its chemical derivatives:		
3920.71	-- Of regenerated cellulose	kg	0
3920.72	-- Of vulcanised fibre	kg	0
3920.73	-- Of cellulose acetate	kg	0

	3920.79	-- Of other cellulose derivatives	kg	0
		- Of other plastics:		
	3920.91	-- Of poly(vinyl butyral)	kg	0
	3920.92	-- Of polyamides	kg	0
	3920.93	-- Of amino-resins	kg	0
	3920.94	-- Of phenolic resins	kg	0
	3920.99	-- Of other plastics	kg	0
39.21		Other plates, sheets, film, foil and strip, of plastics.		
		- Cellular:		
	3921.11	-- Of polymers of styrene	kg	0
	3921.12	-- Of polymers of vinyl chloride	kg	0
	3921.13	-- Of polyurethanes	kg	0
	3921.14	-- Of regenerated cellulose	kg	0
	3921.19	-- Of other plastics	kg	0
	3921.90	- Other	kg	0
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitaryware, of plastics.		
	3922.10	- Baths, shower-baths, sinks and wash-basins	kg	15
	3922.20	- Lavatory seats and covers	kg	15
		- Other:		
	3922.909	--- Other	kg	15
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		
	3923.10	- Boxes, cases, crates and similar articles	kg	0
		- Sacks and bags (including cones):		
		-- Of polymers of ethylene:		
	3923.211	--- Carrier bags with handles, and with or without gussets, (including vest type carrier bags)	kg	30
		-- Of other plastics:		
	3923.291	--- Carrier bags with handles, and with or without gussets, (including vest type carrier bags)	kg	30
39.24		Tableware, kitchenware, other household articles and toilet articles, of plastics.		
	3924.10	- Tableware and kitchenware	kg	15

		- Other:		
	3924.909	--- Other	kg	15
39.25		Builders' ware of plastics, not elsewhere specified or included.		
	3925.10	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	0
	3925.20	- Doors, windows and their frames and thresholds for doors	kg	30
	3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	30
		- Other:		
	3925.901	--- Toilet articles intended for permanent installation in or on walls or other parts of buildings	kg	15
	3925.909	--- Other	kg	30
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
		- Articles of apparel and clothing accessories (including gloves, mittens and mitts)		
	3926.203	--- Gloves	kg	15
		- Other:		
	3926.905	--- Handset of a kind used for shower bath	kg	15
	3926.909	--- Other	kg	0
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		
		- Of cellular rubber:		
	4008.11	-- Plates, sheets and strip	kg	0
	4008.19	-- Other	kg	0
		- Of non-cellular rubber:		
		-- Plates, sheets and strip:		
	4008.219	--- Other	kg	0
	4008.29	-- Other	kg	0
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber with or without their fittings (for example, joints, elbows, flanges).		
		- Not reinforced or otherwise combined		

	with other materials:		
	-- Without fittings:		
4009.119	--- Other	kg	0
	-- With fittings:		
4009.129	--- Other	kg	0
	- Reinforced or otherwise combined only with metal:		
	-- Without fittings:		
4009.219	--- Other	kg	0
	-- With fittings:		
4009.229	--- Other	kg	0
	- Reinforced or otherwise combined only with textile materials:		
	-- Without fittings:		
4009.319	--- Other	kg	0
	-- With fittings:		
4009.329	--- Other	kg	0
	- Reinforced or otherwise combined with other materials:		
	-- Without fittings:		
4009.419	--- Other	kg	0
	-- With fittings:		
4009.429	--- Other	kg	0
40.13	Inner tubes, of rubber.		
4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	U	0
4013.90	- Other	U	0
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.		
	- Gloves, mittens and mitts:		
4015.19	-- Other	kg	15
40.16	Other articles of vulcanised rubber other		

	than hard rubber.		
	- Other:		
4016.91	-- Floor coverings and mats	kg	15
	-- Other:		
	--- Parts and accessories of vehicles, aircraft and associated transport equipment of Chapter 86, 87 and 88:		
4016.9911	---- Of vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	kg	30
4016.9912	---- Of heading 87.11	kg	15
4016.999	--- Other	kg	0
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle- cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.		
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
	-- With outer surface of plastics or of textile materials:		
4202.129	--- Other	U	30
4202.19	-- Other	U	30
	- Handbags, whether or not with shoulder strap, including those without handle:		
4202.22	-- With outer surface of plastic sheeting or of textile materials	U	30
4202.29	-- Other	U	30
	- Articles of a kind normally carried in the pocket or in the handbag:		
4202.32	-- With outer surface of plastic sheeting or	kg	30

	4202.39	of textile materials -- Other	kg	30
		- Other:		
	4202.92	-- With outer surface of plastic sheeting or of textile materials	kg	30
	4202.99	-- Other	kg	30
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.		
		- Coniferous:		
	4409.109	--- Other	kg	15
		- Non-coniferous:		
	4409.209	--- Other	kg	15
44.10		Particle board and similar board (for example oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
		-- Surface-covered with melamine- impregnated paper:		
	4410.321	--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	15
		-- Surface-covered with decorative laminates of plastics:		
	4410.331	--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	15
		-- Other:		
	4410.391	--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	15
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		
		- Fibreboard of a density exceeding 0.8 g/cm <sup>3</sup> :		

		-- Other:		
	4411.191	--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	15
		- Fibreboard of a density exceeding 0.5g/cm <sup>3</sup> but not exceeding 0.8g/cm <sup>3</sup> :		
		-- Other:		
	4411.291	--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	15
		- Fibreboard of a density exceeding 0.35g/cm <sup>3</sup> but not exceeding 0.5g/cm <sup>3</sup> :		
		-- Other:		
	4411.391	--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	15
		- Other:		
		-- Other:		
	4411.991	--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	15
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.		
	4418.10	- Windows, French-windows and their frames	kg	30
	4418.20	- Doors and their frames and thresholds	kg	30
	4418.30	- Parquet panels	kg	15
	4418.90	- Other	kg	15
44.19	4419.00	Tableware and kitchenware, of wood.	kg	15
44.21		Other articles of wood.		
		- Other:		
	4421.909	--- Other	kg	0
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.		
		- Blocks, plates, sheets and strip, tiles of any shape; solid cylinders, including discs:		

	4504.109	--- Other	kg	15
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).		
	4601.20	- Mats, matting and screens of vegetable materials	kg	15
		- Other:		
	4601.91	-- Of vegetable materials	kg	15
	4601.99	-- Other	kg	15
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		
	4602.10	- Of vegetable materials	kg	15
	4602.90	- Other	kg	15
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	kg	30
	4813.20	- In rolls of a width not exceeding 5 cm	kg	30
48.14		Wallpaper and similar wall coverings; window transparencies of paper.		
	4814.10	- "Ingrain" paper	kg	15
	4814.20	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg	15
	4814.30	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	kg	15
	4814.90	- Other	kg	15
48.15	4815.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	kg	15
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.		



	4817.10	- Envelopes	kg	30
	4817.20	- Letter cards, plain postcards and correspondence cards	kg	30
	4817.30	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	30
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, napkins for babies, tampons, bed-sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.		
		- Toilet paper:		
	4818.101	--- In rolls of a width exceeding 15 cm	kg	30
	4818.109	--- Other	kg	30
	4818.20	- Handkerchiefs, cleansing or facial tissues and towels	kg	30
	4818.30	- Tablecloths and serviettes	kg	30
		- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
	4818.401	--- Napkins and napkin liners for babies	kg	15
	4818.409	--- Other	kg	30
		- Other:		
	4818.901	--- In rolls of a width exceeding 15 cm	kg	30
	4818.909	--- Other	kg	30
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.		
	4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	0
	4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	0
		- Sacks and bags, having a base of a width of 40 cm or more:		

	4819.309	--- Other	kg	0
		- Other sacks and bags, including cones:		
	4819.409	--- Other	kg	0
	4819.50	- Other packing containers, including record sleeves	kg	0
	4819.60	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	30
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.		
	4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	30
	4820.20	- Exercise books	kg	30
	4820.30	- Binders (other than book covers), folders and file covers	kg	30
	4820.40	- Manifold business forms and interleaved carbon sets	kg	30
	4820.50	- Albums for samples or for collections	kg	30
	4820.90	- Other	kg	30
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.		
		- Trays, dishes, plates, cups and the like, of paper or paperboard:		
	4823.609	--- Other	kg	30
		- Other:		
	4823.909	--- Other	kg	30
49.09	4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	kg	30
49.11		Other printed matter, including printed		

		pictures and photographs.		
		-- Other:		
	4911.992	--- Scratch cards	kg	30
	4911.999	--- Other	kg	30
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.		
		- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
	5601.101	--- Napkins and napkin liners for babies	kg	15
	5601.109	--- Other	kg	30
		- Wadding; other articles of wadding:		
		-- Of cotton:		
	5601.219	--- Other articles of wadding	kg	30
		-- Of man-made fibres:		
	5601.229	--- Other articles of wadding	kg	30
		-- Other:		
	5601.299	--- Other articles of wadding	kg	30
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.		
	5701.10	- Of wool or fine animal hair	m2	15
	5701.90	- Of other textile materials	m2	15
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar handwoven rugs.		
	5702.10	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m2	15
	5702.20	- Floor coverings of coconut fibres (coir)	m2	15
		- Other, of pile construction, not made up:		
	5702.31	-- Of wool or fine animal hair	m2	15
	5702.32	-- Of man-made textile materials	m2	15
	5702.39	-- Of other textile materials	m2	15
		- Other, of pile construction, made up:		
	5702.41	-- Of wool or fine animal hair	m2	15
	5702.42	-- Of man-made textile materials	m2	15

5702.49	-- Of other textile materials	m2	15
	- Other, not of pile construction, not made up:		
5702.51	-- Of wool or fine animal hair	m2	15
5702.52	-- Of man-made textile materials	m2	15
5702.59	-- Of other textile materials	m2	15
	- Other, not of pile construction, made up:		
5702.91	-- Of wool or fine animal hair	m2	15
5702.92	-- Of man-made textile materials	m2	15
5702.99	-- Of other textile materials	m2	15
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.		
5703.10	- Of wool or fine animal hair	m2	15
5703.20	- Of nylon or other polyamides	m2	15
5703.30	- Of other man-made textile materials	m2	15
5703.90	- Of other textile materials	m2	15
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.		
5704.10	- Tiles, having a maximum surface area of 0.3 m2	m2	15
5704.90	- Other	m2	15
57.05	5705.00 Other carpets and other textile floor coverings, whether or not made up.	m2	15
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.		
5904.10	- Linoleum	m2	15
5904.90	- Other	m2	15
62.06	Women's or girls' blouses, shirts and shirt-blouses.		
	- Of silk or silk waste		
6206.101	--- Kurtas	U	0
6206.109	--- Other	U	Rs 50/U
	- Of cotton:		
6206.301	--- Kurtas	U	0
6206.309	--- Other	U	Rs 50/U
	- Of man-made fibres:		
6206.401	--- Kurtas	U	0

	6206.409	--- Other	U	Rs 50/U
62.11		Track suits, ski suits and swimwear; other garments.		
		- Other garments, women's or girls':		
		-- Of cotton:		
	6211.423	--- Churidar, salwar kameez, ghagra choli and the like	kg	0
		-- Of man-made fibres:		
	6211.433	--- Churidar, salwar kameez, ghagra choli and the like	kg	0
		-- Of other textile materials:		
	6211.493	--- Churidar, salwar kameez, ghagra choli and the like	kg	0
63.01		Blankets and travelling rugs.		
	6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg	15
	6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	15
	6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg	15
	6301.90	- Other blankets and travelling rugs	kg	15
63.02		Bed linen, table linen, toilet linen and kitchen linen.		
	6302.10	- Bed linen, knitted or crocheted	kg	15
		- Other bed linen, printed:		
	6302.21	-- Of cotton	kg	15
	6302.22	-- Of man-made fibres	kg	15
	6302.29	-- Of other textile materials	kg	15
		- Other bed linen:		
	6302.31	-- Of cotton	kg	15
	6302.32	-- Of man-made fibres	kg	15
	6302.39	-- Of other textile materials	kg	15
	6302.40	- Table linen, knitted or crocheted	kg	30
		- Other table linen:		
	6302.51	-- Of cotton	kg	30
	6302.52	-- Of flax	kg	30
	6302.53	-- Of man-made fibres	kg	30
	6302.59	-- Of other textile materials	kg	30

	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	30
		- Other:		
	6302.91	-- Of cotton	kg	30
	6302.92	-- Of flax	kg	30
	6302.93	-- Of man-made fibres	kg	30
	6302.99	-- Of other textile materials	kg	30
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.		
		- Knitted or crocheted:		
	6303.11	-- Of cotton	kg	30
	6303.12	-- Of synthetic fibres	kg	30
	6303.19	-- Of other textile materials	kg	30
		- Other:		
	6303.91	-- Of cotton	kg	30
	6303.92	-- Of synthetic fibres	kg	30
	6303.99	-- Of other textile materials	kg	30
63.04		Other furnishing articles, excluding those of heading 94.04.		
		- Bedspreads:		
	6304.11	-- Knitted or crocheted	kg	30
	6304.19	-- Other	kg	30
		- Other:		
		-- Knitted or crocheted:		
	6304.919	---Other	kg	30
		-- Not knitted or crocheted, of cotton:		
	6304.929	--- Other	kg	30
		-- Not knitted or crocheted, of synthetic fibres:		
	6304.939	--- Other	kg	30
		-- Not knitted or crocheted, of other textile materials:		
	6304.999	--- Other	kg	30
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing,		

	screwing, plugging or similar processes.		
6401.10	- Footwear incorporating a protective metal toe-cap	2U	30
	- Other footwear:		
6401.91	-- Covering the knee	2U	30
6401.92	-- Covering the ankle but not covering the knee	2U	30
6401.99	-- Other	2U	30
64.02	Other footwear with outer soles and uppers of rubber or plastics.		
	- Footwear with upper straps or thongs assembled to the sole by means of plugs:		
6402.209	--- Other	2U	30
	--- Of an interior length exceeding 15 cm but not exceeding 21 cm:		
6402.9921	---- Footwear obtained in a single piece of rubber or plastic	2U	Rs 25/2U
6402.9922	---- Slippers with open heel and without functional laces, buckles or fasteners and with uppers of rubber or plastics other than those with uppers of woven fabrics or other textile products with an external layer of rubber or plastics visible to the naked eye	2U	Rs 25/2U
6402.9929	---- Other	2U	Rs 75/2U
	--- Other:		
6402.9991	---- Footwear obtained in a single piece of rubber or plastic	2U	Rs 40/2U
6402.9992	---- Slippers with open heel and without functional laces, buckles or fasteners and with uppers of rubber or plastics other than those with uppers of woven fabrics or other textile products with an external layer of rubber or plastics visible to the naked eye	2U	Rs 40/2U
6402.9999	---- Other	2U	Rs 125/2U
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.		
	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:		
6403.201	--- Kolapuri chappals and similar footwear	2U	0
6403.202	--- Other, of an interior length not exceeding 15 cm	2U	0
6403.203	--- Other, of an interior length exceeding 15 cm but not exceeding 21 cm	2U	Rs 75/2U

64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.		
	-- Other:		
	--- Of an interior length exceeding 15 cm but not exceeding 21 cm:		
6404.1921	---- House slippers (pantoufles), with inner soles of textiles and outer soles not exceeding 3.5 mm in thickness or with a sole component (including any inner and midsoles) with a combined thickness not exceeding 8 mm	2U	30
6404.1922	---- Slippers with open heel and without functional laces, buckles or fasteners	2U	Rs 40/2U
6404.1929	---- Other	2U	Rs 75/2U
	--- Other:		
6404.1991	---- House slippers (pantoufles), with inner soles of textiles and outer soles not exceeding 3.5 mm in thickness or with a sole component (including any inner and midsoles) with a combined thickness not exceeding 8 mm	2U	30
6404.1992	---- Slippers with open heel and without functional laces, buckles or fasteners	2U	Rs 60/2U
6404.1999	---- Other	2U	Rs 125/2U
	- Footwear with outer soles of leather or composition leather:		
	--- Of an interior length exceeding 15 cm but not exceeding 21 cm:		
6404.2021	---- Slippers with open heel and without functional laces, buckles or fasteners	2U	Rs 40/2U
6404.2029	---- Other	2U	Rs 75/2U
	--- Other:		
6404.2091	---- Slippers with open heel and without functional laces, buckles or fasteners	2U	Rs 60/2U
6404.2099	---- Other	2U	Rs 125/2U
64.05	Other footwear.		
	- With uppers of textile materials:		
6405.202	---- House slippers (pantoufles), with inner soles of textiles and outer soles not exceeding 3.5 mm in thickness or with a sole component (including any inner and midsoles) with a combined thickness not exceeding 8 mm	2U	30



65.01	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	kg	30
65.02	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	kg	30
65.03	6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	U	30
65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	kg	30
65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.		
	6505.10	- Hair-nets	kg	30
	6505.90	- Other	kg	30
65.06		Other headgear, whether or not lined or trimmed.		
		- Other:		
	6506.91	-- Of rubber or of plastics	kg	30
	6506.92	-- Of furskin	kg	30
	6506.99	-- Of other materials	kg	30
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).		
	6601.10	- Garden or similar umbrellas	U	30
		- Other:		
	6601.91	-- Having a telescopic shaft	U	30
	6601.99	-- Other	U	30
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.		
		- Of plastics:		
	6702.101	--- Unassembled parts of artificial flowers in uncoloured or undyed state	kg	0

	6702.109	--- Other	kg	30
		- Of other materials:		
	6702.901	--- Unassembled parts of artificial flowers in uncoloured or undyed state	kg	0
	6702.909	--- Other	kg	30
68.01	6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	kg	15
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).		
	6802.10	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg	15
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
		-- Marble, travertine and alabaster:		
	6802.219	--- Other	kg	15
		-- Other calcareous stone:		
	6802.229	--- Other	kg	15
		-- Granite:		
	6802.239	--- Other	kg	15
		-- Other stone:		
	6802.299	--- Other	kg	15
		- Other:		
		-- Marble, travertine and alabaster:		
	6802.919	--- Other	kg	15
		-- Other calcareous stone:		
	6802.929	--- Other	kg	15
		-- Granite:		

	6802.939	--- Other	kg	15
		-- Other stone:		
	6802.999	--- Other	kg	15
68.03	6803.00	Worked slate and articles of slate or of agglomerated slate.	kg	15
68.09		Articles of plaster or of compositions based on plaster.		
		- Other articles:		
	6809.909	--- Other	kg	30
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.		
		- Tiles, flagstones, bricks and similar articles:		
	6810.11	-- Building blocks and bricks	kg	15
	6810.19	-- Other	kg	15
		- Other articles:		
	6810.91	-- Prefabricated structural components for building or civil engineering	kg	15
		-- Other:		
	6810.999	--- Other	kg	15
68.11		Articles of asbestos-cement, of cellulose fibre-cement of the like.		
	6811.10	- Corrugated sheets	kg	30
	6811.20	- Other sheets, panels, tiles and similar articles	kg	30
	6811.30	- Tubes, pipes and tube or pipe fittings	kg	30
	6811.90	- Other articles	kg	30
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.		
		- Brake linings and pads:		
	6813.109	--- Other	kg	30
		- Other:		

	6813.909	--- Other	kg	30
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.		
	6814.10	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	30
	6814.90	- Other	kg	30
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.		
	6815.10	- Non-electrical articles of graphite or other carbon	kg	30
	6815.20	- Articles of peat	kg	30
		- Other articles:		
	6815.91	-- Containing magnesite, dolomite or chromite	kg	30
	6815.99	-- Other	kg	30
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.		
	6904.10	- Building bricks	1000U	15
	6904.90	- Other	kg	15
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.		
	6905.10	- Roofing tiles	kg	15
	6905.90	- Other	kg	30
69.07		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.		
	6907.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m2	15
	6907.90	- Other	m2	15
69.08		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.		
	6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a	m2	15

	6908.90	square the side of which is less than 7 cm - Other	m2	15
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.  - Of porcelain or china:		
	6910.109	--- Other	U	15
		- Other:		
	6910.909	--- Other	U	15
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.		
	6911.10	- Tableware and kitchenware	kg	15
	6911.90	- Other	kg	15
69.12	6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	kg	15
69.14		Other ceramic articles.		
	6914.10	- Of porcelain or china	kg	15
	6914.90	- Other	kg	15
70.06	7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	kg	0
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.  - Toughened (tempered) safety glass:		
	7007.11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	30
		-- Other:		
	7007.199	--- Other	m2	30
		- Laminated safety glass:		
	7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	30
		-- Other:		

	7007.299	--- Other	m2	30
70.08	7008.00	Multiple-walled insulating units of glass.	kg	30
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.		
	7009.10	- Rear-view mirrors for vehicles	kg	30
		- Other:		
	7009.91	-- Unframed	kg	30
	7009.92	-- Framed	kg	30
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		
		- Of glass-ceramics:		
	7013.109	--- Other	kg	15
		- Drinking glasses other than of glass-ceramics:		
	7013.21	-- Of lead crystal	kg	15
	7013.29	-- Other	kg	15
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
		-- Of lead crystal:		
	7013.319	--- Other	kg	15
		-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C:		
	7013.329	--- Other	kg	15
		-- Other:		
	7013.399	--- Other	kg	15
		- Other glassware:		
	7013.91	-- Of lead crystal	kg	15
	7013.99	-- Other	kg	15
70.14	7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	kg	30

70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms.		
	7016.10 - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	15
	7016.90 - Other	kg	15
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).  - Other:		
	7019.901 --- Sanitary ware and parts thereof	kg	15
70.20	Other articles of glass:		
	7020.009 --- Other	Kg	30
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.  - Containing indentations, ribs, grooves or other deformations produced during the rolling process:		
	7213.102 --- Of circular cross-section exceeding 6 mm in diameter	kg	0
	- Other, of free-cutting steel:		
	7213.202 --- Of circular cross-section exceeding 6 mm in diameter	kg	0
	- Other:		
	-- Of a circular cross-section measuring less than 14 mm in diameter:		
	7213.912 --- Of circular cross-section exceeding 6 mm in diameter	kg	0
	-- Other:		
	7213.991 --- Of circular cross-section exceeding 14 mm in diameter	kg	0
72.14	Other bars and rods of iron or non-alloy		

		steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.		
		- Forged:		
	7214.102	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:		
	7214.202	--- Of circular cross-section exceeding 6 mm in diameter	kg	15
		- Other, of free-cutting steel:		
	7214.302	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
		-- Other:		
	7214.992	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
72.15		Other bars and rods of iron or non-alloy steel.		
		- Of free-cutting steel, not further worked than cold-formed or cold-finished:		
	7215.102	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
	7215.109	--- Other	kg	0
		- Other, not further worked than cold-formed or cold-finished:		
	7215.502	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
	7215.509	--- Other	kg	0
		- Other:		
	7215.902	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
	7215.909	--- Other	kg	0
72.16		Angles, shapes and sections of iron or non-alloy steel.		
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
	7216.101	--- Galvanised	kg	15



	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
	-- L sections:		
7216.211	--- Galvanised	kg	15
	-- T sections:		
7216.221	--- Galvanised	kg	15
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		
	-- U sections:		
7216.311	--- Galvanised	kg	15
	-- I sections:		
7216.321	--- Galvanised	kg	15
	-- H sections:		
7216.331	--- Galvanised	kg	15
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:		
7216.401	--- Galvanised	kg	15
	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:		
7216.501	--- Galvanised	kg	15
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
	-- Obtained from flat-rolled products:		
7216.611	--- Galvanised	kg	15
	-- Other:		
7216.691	--- Galvanised	kg	15
	- Other:		
	-- Cold-formed or cold-finished from flat-rolled products:		
7216.911	--- Galvanised	kg	15

		-- Other:		
	7216.991	--- Galvanised	kg	15
72.17		Wire of iron or non-alloy steel.		
	7217.10	- Not plated or coated, whether or not polished	kg	0
	7217.20	- Plated or coated with zinc	kg	0
	7217.30	- Plated or coated with other base metals	kg	0
	7217.90	- Other	kg	0
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		
		- Of high speed steel:		
	7227.102	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
	7227.109	--- Other	kg	0
		- Of silico-manganese steel:		
	7227.202	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
	7227.209	--- Other	kg	0
		- Other:		
	7227.902	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
	7227.909	--- Other	kg	0
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.		
		- Bars and rods, of high speed steel:		
	7228.102	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
	7228.109	--- Other	kg	0
		- Bars and rods of silico-manganese steel:		
	7228.202	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
	7228.209	--- Other	kg	0
		- Bars and rods of silico-manganese steel:		
	7228.302	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
	7228.309	--- Other	kg	0
		- Other bars and rods, not further worked than forged:		

	7228.402	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
	7228.409	--- Other	kg	0
		- Other bars and rods, not further worked than cold-formed or cold-finished:		
	7228.502	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
	7228.509	--- Other	kg	0
		- Other bars and rods:		
	7228.602	--- Of circular cross-section exceeding 6 mm in diameter	kg	0
	7228.609	--- Other	kg	0
	7228.70	- Angles, shapes and sections	kg	0
	7228.80	- Hollow drill bars and rods	kg	0
72.29		Wire of other alloy steel.		
	7229.10	- Of high speed steel	kg	0
	7229.20	- Of silico-manganese steel	kg	0
	7229.90	- Other	kg	0
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.		
		- Line pipe of a kind used for oil or gas pipelines:		
	7304.101	--- Galvanised	kg	0
	7304.109	--- Other	kg	0
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
		-- Drill pipe:		
	7304.211	--- Galvanised	kg	0
	7304.219	--- Other	kg	0
		-- Other:		
	7304.291	--- Galvanised	kg	0
	7304.299	--- Other	kg	0
		- Other, of circular cross-section, of iron or iron steel:		
		-- Cold-drawn or cold-rolled (cold-reduced):		
	7304.311	--- Galvanised	kg	0
	7304.319	--- Other	kg	0

	-- Other:			
	7304.391 --- Galvanised	kg	0	
	7304.399 --- Other	kg	0	
	- Other, of circular cross-section, of stainless steel:			
	7304.41 -- Cold-drawn or cold-rolled (cold-reduced)	kg	0	
	7304.49 -- Other	kg	0	
	- Other, of circular cross-section, of other alloy steel:			
	-- Cold-drawn or cold-rolled (cold-reduced):			
	7304.511 --- Galvanised	kg	0	
	7304.519 --- Other	kg	0	
	-- Other:			
	7304.591 --- Galvanised	kg	0	
	7304.599 --- Other	kg	0	
	- Other:			
	7304.901 --- Galvanised	kg	0	
	7304.909 --- Other	kg	0	
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:			
	-- Longitudinally submerged arc welded:			
	7305.111 --- Galvanised	kg	0	
	7305.119 --- Other	kg	0	
	-- Other, longitudinally welded:			
	7305.121 --- Galvanised	kg	0	
	7305.129 --- Other	kg	0	
	-- Other:			
	7305.191 --- Galvanised	kg	0	
	7305.199 --- Other	kg	0	
	- Casing of a kind used in drilling for oil or gas:			
	7305.201 --- Galvanised	kg	0	
	7305.209 --- Other	kg	0	

	- Other, welded:			
	-- Longitudinally welded:			
	7305.311 --- Galvanised	kg		0
	7305.319 --- Other	kg		0
	-- Other:			
	7305.391 --- Galvanised	kg		0
	7305.399 --- Other	kg		0
	- Other:			
	7305.901 --- Galvanised	kg		0
	7305.909 --- Other	kg		0
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:			
	7306.101 --- Galvanised	kg		0
	7306.109 --- Other	kg		0
	- Casing and tubing of a kind used in drilling for oil or gas:			
	7306.201 --- Galvanised	kg		0
	7306.209 --- Other	kg		0
	- Other, welded, of circular cross-section, of iron or non-alloy steel:			
	7306.301 --- Galvanised	kg		0
	7306.309 --- Other	kg		0
	7306.40 - Other, welded, of circular cross-section, of stainless steel	kg		0
	- Other, welded, of circular cross-section, of other alloy steel:			
	7306.501 --- Galvanised	kg		15
	7306.509 --- Other	kg		15
	- Other, welded, of non-circular cross-section:			
	7306.601 --- Galvanised	kg		15
	7306.609 --- Other	kg		15
	- Other:			
	7306.901 --- Galvanised	kg		15

	7306.909	--- Other	kg	15
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.		
		- Cast fittings:		
	7307.11	-- Of non-malleable cast iron	kg	0
	7307.19	-- Other	kg	0
		- Other, of stainless steel:		
	7307.21	-- Flanges	kg	0
	7307.22	-- Threaded elbows, bends and sleeves	kg	0
	7307.23	-- Butt welding fittings	kg	0
	7307.29	-- Other	kg	0
		- Other:		
		-- Flanges:		
	7307.911	--- Galvanised	kg	0
	7307.919	--- Other	kg	0
		-- Threaded elbows, bends and sleeves:		
	7307.921	--- Galvanised	kg	0
	7307.929	--- Other	kg	0
		-- Butt welding fittings:		
	7307.931	--- Galvanised	kg	0
	7307.939	--- Other	kg	0
		-- Other:		
	7307.991	--- Galvanised	kg	0
	7307.999	--- Other	kg	0
73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.		
	7308.30	- Doors, windows and their frames and thresholds for doors	kg	30
		- Other:		
	7308.909	--- Other	kg	0

73.09	7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	kg	0
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
	7310.10	- Of a capacity of 50 L or more	kg	0
		- Of a capacity of less than 50 L:		
	7310.29	-- Other	kg	0
73.11		Containers for compressed or liquefied gas, of iron or steel.		
	7311.001	--- Cylinders designed for the packing and conveyance of ozone depleting substances	kg	0
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.		
	7312.10	- Stranded wire, ropes and cables	kg	0
	7312.90	- Other	kg	0
73.13	7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	kg	0
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.		
	7314.20	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	kg	0
		- Other grill, netting and fencing, welded at the intersection:		
	7314.31	-- Plated or coated with zinc	kg	0
	7314.39	-- Other	kg	0
		- Other cloth, grill, netting and fencing:		

	7314.41	-- Plated or coated with zinc	kg	0
	7314.42	-- Coated with plastic	kg	0
	7314.49	-- Other	kg	0
	7314.50	- Expanded metal	kg	0
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper:		
	7317.001	--- Nails	kg	0
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
		- Iron or steel; wool, pot scourers and scouring or polishing pads, gloves and the like:		
	7323.109	--- Other	kg	15
		- Other:		
		-- Of cast iron, not enamelled:		
	7323.919	--- Other	kg	15
		-- Of cast iron, enamelled:		
	7323.929	--- Other	kg	15
		-- Of stainless steel:		
	7323.939	--- Other	kg	15
		-- Of iron (other than cast iron) or steel, enamelled:		
	7323.949	--- Other	kg	15
		-- Other:		
	7323.999	--- Other	kg	15
73.24		Sanitary ware and parts thereof, of iron or steel.		
	7324.10	- Sinks and wash basins, of stainless steel	kg	15
		- Baths:		
	7324.21	-- Of cast iron, whether or not enamelled	kg	15



	7324.29	-- Other	kg	15
	7324.90	- Other, including parts	kg	15
73.25		Other cast articles of iron or steel.		
	7325.10	- Of non-malleable cast iron	kg	0
		- Other:		
	7325.99	-- Other	kg	0
73.26		Other articles of iron or steel.		
		- Forged or stamped, but not further worked:		
	7326.19	-- Other	kg	0
	7326.20	- Articles of iron or steel wire	kg	0
		- Other:		
	7326.905	--- Steel fibres for strengthening flooring of cement	kg	0
	7326.909	--- Other	kg	0
74.11		Copper tubes and pipes.		
	7411.10	- Of refined copper	kg	0
		- Of copper alloys:		
	7411.21	-- Of copper-zinc base alloys (brass)	kg	0
	7411.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	0
	7411.29	-- Other	kg	0
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		
	7412.10	- Of refined copper	kg	0
	7412.20	- Of copper alloys	kg	0
74.13	7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	kg	0
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.		
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the		

	like:		
	-- Pot scourers and scouring or polishing pads, gloves and the like:		
7418.119	--- Other	kg	15
	-- Other:		
7418.199	--- Other	kg	15
	- Sanitary ware and parts thereof:		
7418.209	--- Other	U	15
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.		
7610.10	- Doors, windows and their frames and thresholds for doors	kg	30
	- Other:		
7610.909	--- Other	kg	0
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.		
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
	-- Pot scourers and scouring or polishing pads, gloves and the like:		
7615.119	--- Other	kg	15
	-- Other:		
7615.199	--- Other	kg	15
	- Sanitary ware and parts thereof:		
7615.209	--- Other	U	15
76.16	Other articles of aluminium.		

		-- Other:		
	7616.999	--- Other	kg	0
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.		
	8301.10	- Padlocks	kg	0
	8301.20	- Locks of a kind used for motor vehicles	kg	0
	8301.40	- Other locks	kg	0
	8301.50	- Clasps and frames with clasps, incorporating locks	kg	0
	8301.70	- Keys presented separately	kg	0
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.		
	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles	kg	0
		- Other mountings, fittings and similar articles:		
	8302.41	-- Suitable for buildings	kg	0
		-- Other:		
	8302.499	--- Other	kg	0
83.03	8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	kg	0
83.04	8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	kg	0
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.		
		- Statuettes and other ornaments:		

		-- Plated with precious metal:		
	8306.219	--- Other	kg	0
		-- Other:		
	8306.299	--- Other	kg	0
	8306.30	- Photograph, picture or similar frames; mirrors	kg	0
83.07		Flexible tubing of base metal, with or without fittings.		
	8307.10	- Of iron or steel	kg	0
	8307.90	- Of other base metal	kg	0
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.		
	8309.10	- Crown corks	kg	0
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.		
	8311.10	- Coated electrodes of base metal, for electric arc-welding	kg	15
	8311.20	- Cored wire of base metal, for electric arc- welding	kg	15
	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	15
	8311.90	- Other, including parts	kg	15
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.		
		- Marine propulsion engines:		
	8407.21	-- Outboard motors	U	0
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
	8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	U	30
	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	U	30

	8407.34	-- Of a cylinder capacity exceeding 1,000 cc	U	30
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87	U	30
		-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
	8409.919	--- Other	kg	30
		-- Other:		
	8409.999	--- Other	kg	30
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	U	30
	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	U	30
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"	U	0
	8415.20	- Of a kind used for persons, in motor vehicles	U	0
		- Other:		
	8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	U	0
	8415.82	-- Other, incorporating a refrigerating unit	U	0
	8415.83	-- Not incorporating a refrigerating unit	U	0
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, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.

- Instantaneous or storage water heaters, non-electric:

-- Instantaneous or storage gas water heaters:

8419.111 --- Of the household type U 15

-- Other:

--- Of the solar type:

8419.1911 --- In completely knocked condition U 0

8419.1919 --- Other U 15

84.21

Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.

-- Clothes-dryers:

8421.121 --- Of the household type U 0

- Filtering or purifying machinery and apparatus for liquids:

8421.23 -- Oil or petrol-filters for internal combustion engines U 30

- Filtering or purifying machinery and apparatus for gases:

8421.31 -- Intake air filters for internal combustion engines U 30

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.

- Drying machines:

	8451.21	-- Each of a dry linen capacity not exceeding 10 kg	U	0
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		
	8479.60	- Evaporative air coolers	U	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	kg	0
	8481.20	- Valves for oleohydraulic or pneumatic transmissions	kg	0
	8481.30	- Check (non-return) valves	kg	0
	8481.40	- Safety or relief valves	kg	0
		- Other appliances:		
	8481.809	--- Other	kg	0
	8481.90	- Parts	kg	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 changes, 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	U	0
	8483.20	- Bearing housings, incorporating ball or roller bearings	U	0
	8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	U	0
	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 changes, including torque converters	U	0
	8483.50	- Flywheels and pulleys, including pulley blocks	U	0
	8483.60	- Clutches and shaft couplings (including universal joints)	U	0
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg	0
84.85		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or		

		included elsewhere in this Chapter.		
	8485.90	- Other	kg	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	U	30
	8507.20	- Other lead-acid accumulators	U	30
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
	8510.10	- Shavers	U	15
	8510.20	- Hair clippers	U	15
	8510.30	- Hair-removing appliances	U	15
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.		
	8511.10	- Sparking plugs	U	30
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels	U	30
	8511.30	- Distributors; ignition coils	U	30
	8511.40	- Starter motors and dual purpose starter-generators	U	30
	8511.50	- Other generators	U	30
	8511.80	- Other equipment	U	30
	8511.90	- Parts	kg	30
85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.		
	8512.20	- Other lighting or visual signalling equipment	U	30
	8512.40	- Windscreen wipers, defrosters and demisters	U	30
	8512.90	- Parts	kg	30
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	U	15
		- Electric space heating apparatus and electric soil heating apparatus:		
	8516.21	-- Storage heating radiators	U	15
	8516.29	-- Other	U	15
		- Electro-thermic hair-dressing or hand-drying apparatus:		
	8516.31	-- Hair dryers	U	15
	8516.32	-- Other hair-dressing apparatus	U	15
	8516.33	-- Hand-drying apparatus	U	15
	8516.50	- Microwave ovens	U	15
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
	8516.601	--- In completely knocked condition	U	0
	8516.609	--- Other	U	15
		- Other electro-thermic appliances:		
	8516.71	-- Coffee or tea makers	U	15
	8516.72	-- Toasters	U	15
		-- Other:		
	8516.799	--- Other	U	15
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.		
		- Magnetic tape-type:		
	8521.101	--- Of a kind incorporating facilities to receive digital terrestrial television	U	15
	8521.109	--- Other	U	15
		- Other:		
	8521.901	--- Of a kind incorporating facilities to receive digital terrestrial television	U	15
	8521.909	--- Other	U	15
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		

		-- Radio navigational aid apparatus:		
	8526.911	--- Global positioning system (GPS)	U	0
	8526.919	--- Other	U	0
85.28		Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.		
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
		-- Colour:		
	8528.121	--- In completely knocked down condition	U	0
	8528.122	--- In semi-knocked down condition	U	15
	8528.123	--- Set top box for receiving digital terrestrial television	U	0
	8528.124	--- Terminal for receiving satellite broadcast video signal	U	0
	8528.125	--- Close circuit television system	U	0
	8528.129	--- Other	U	30
		-- Black and white or other monochrome:		
	8528.131	--- Close circuit television system	U	0
	8528.139	--- Other	U	0
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connection to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.		
	8535.10	- Fuses	kg	0
		- Isolating switches and make-and-break switches:		
	8535.309	--- Other	kg	0
		- Other:		
	8535.909	--- Other	kg	0
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.		

	8536.10	- Fuses	kg	0
	8536.30	- Other apparatus for protecting electrical circuits	kg	0
		- Relays:		
	8536.41	-- For a voltage not exceeding 60 V	kg	0
		-- Other:		
	8536.499	--- Other	kg	0
		- Other switches:		
	8536.509	--- Other	kg	0
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
	8539.10	- Sealed beam lamp units	U	30
		- Other filament lamps, excluding ultra-violet or infra-red lamps:		
	8539.21	-- Tungsten halogen	U	30
	8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	U	30
	8539.29	-- Other	U	30
		-- Other:		
	8539.392	--- Light emitting diode lamps	U	0
	8539.399	--- Other	U	30
		- Ultra-violet or infra-red lamps; arc-lamps:		
	8539.41	-- Arc-lamps	U	30
	8539.49	-- Other	U	30
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.		
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	30
		- Other electric conductors, for a voltage not exceeding 80 V:		
		-- Fitted with connectors:		

	8544.49	-- Other	kg	0
		- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:		
		-- Fitted with connectors:		
	8544.519	--- Other	kg	0
		-- Other:		
	8544.599	--- Other	kg	0
		- Other electric conductors, for a voltage exceeding 1,000 V:		
	8544.609	--- Other	kg	0
87.02		Motor vehicles for the transport of ten or more persons, including the driver.		
		- With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		--- Other:		
	8702.1091	---- New	U	10
	8702.1099	---- Used	U	10
		- Other:		
		--- Other:	U	
	8702.9091	---- New	U	10
	8702.9099	---- Used	U	10
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.		
		-- Of a cylinder capacity not exceeding 1,000 cc:		
		--- New:		
	8703.2113	---- Of a cylinder capacity not exceeding 550 cc	U	0
	8703.2114	---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition	U	0
		--- Used:		
	8703.2193	---- Of a cylinder capacity not exceeding 550 cc	U	0

	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- Of a cylinder capacity not exceeding 1,500 cc:		
	--- New:		
8703.3112	---- Of a cylinder capacity not exceeding 550 cc	U	0
8703.3113	---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition	U	0
8703.3114	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc	U	0
	--- Used:		
8703.3192	---- Of a cylinder capacity not exceeding 550 cc	U	0
8703.3193	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc	U	0
	--- Other:		
8703.9091	---- New, of a cylinder capacity not exceeding 1600 cc	U	0
8703.9092	---- New, of a cylinder capacity exceeding 1600 cc	U	0
8703.9093	---- Used, of a cylinder capacity not exceeding 1600 cc	U	0
8703.9094	---- Used, of a cylinder capacity exceeding 1600 cc	U	0
87.04	Motor vehicles for the transport of goods.		
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- g.v.w. not exceeding 5 tons:		
	--- Lorries:		
8704.2122	---- New, imported in completely knocked down condition	U	0
	- Other, with spark-ignition internal combustion piston engine:		
	-- g.v.w. not exceeding 5 tonnes:		
	--- Lorries:		
8704.3122	---- New, imported in completely knocked down condition	U	0
	--- New:		

	8704.9011	---- Imported in completely knocked down condition	U	0
	8704.9019	---- Other	U	10
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:		
		--- For buses, lorries and ambulances:		
	8706.0011	---- For buses	U	0
	8706.009	--- Other	U	30
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	U	30
	8707.90	- Other	U	30
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.		
	8708.10	- Bumpers and parts thereof	kg	30
		- Other parts and accessories of bodies (including cabs):		
	8708.29	-- Other	kg	30
		- Brakes and servo-brakes and parts thereof:		
	8708.31	-- Mounted brake linings	kg	30
	8708.39	-- Other	kg	30
	8708.40	- Gear boxes	kg	30
	8708.50	- Drive-axles with differential, whether or not provided with other transmission components	kg	30
	8708.60	- Non-driving axles and parts thereof	kg	30
	8708.70	- Road wheels and parts and accessories thereof	kg	30
	8708.80	- Suspension shock-absorbers	kg	30
		- Other parts and accessories:		
	8708.91	-- Radiators	kg	30
	8708.92	-- Silencers and exhaust pipes	kg	30
	8708.93	-- Clutches and parts thereof	kg	30
	8708.94	-- Steering wheels, steering columns and steering boxes	kg	30
		-- Other:		
	8708.999	--- Other	kg	30
87.11		Motorcycles (including mopeds) and cycles		

fitted with an auxiliary motor, with or without side-cars; side-cars.

- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:

8711.101	--- New	U	15
8711.109	--- Used	U	15

- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:

--- Of a cylinder capacity exceeding 50 cc but not exceeding 125 cc:

8711.2011	--- New	U	30
8711.2019	--- Used	U	30

--- Of a cylinder capacity exceeding 125cc:

8711.2091	--- New	U	0
8711.2099	--- Used	U	0

- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:

8711.301	--- New	U	0
8711.309	--- Used	U	0

- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:

8711.401	--- New	U	0
8711.409	--- Used	U	0

- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:

8711.501	--- New	U	0
8711.509	--- Used	U	0

- Other:

--- Other:

8711.9091	---- New	U	15
8711.9099	---- Used	U	15

87.16

Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.

		- Trailers and semi-trailers of the caravan type, for housing or camping:		
	8716.101	--- New	U	30
	8716.109	--- Used	U	30
88.01		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.		
		- Other:		
	8801.901	--- Balloons and dirigibles	U	0
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.		
		- Lasers, other than laser diodes:		
	9013.201	--- Laser pointers	U	0
	9013.209	--- Other	U	0
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		
		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:		
	9019.101	--- AQUASPA hydromassage apparatus	kg	15
	9019.102	--- Hydro therapy spas	kg	15
	9019.103	--- Hydrotherapy pool	kg	15
	9019.104	--- Whirlpools, being massage baths equipped with massage tubes	kg	15
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.		
		- Artillery weapons (for example, guns, howitzers and mortars):		
	9301.11	-- Self-propelled	U	30
	9301.19	-- Other	U	30
	9301.20	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	U	30
	9301.90	-Other	U	30
93.02		Revolvers and pistols, other than those of heading 93.03 or 93.04:		



	9302.001	--- Starter's pistols	U	0
	9302.009	--- Other	U	30
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).		
	9303.10	- Muzzle-loading firearms	U	30
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	U	30
	9303.30	- Other sporting, hunting or target-shooting rifles	U	30
	9303.90	- Other	U	30
93.04	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	U	30
93.05		Parts and accessories of articles of headings 93.01 to 93.04.		
	9305.10	- Of revolvers or pistols	kg	30
		- Of shotguns or rifles of heading 93.03:		
	9305.21	-- Shotgun barrels	kg	30
	9305.29	-- Other	kg	30
		- Other:		
	9305.91	-- Of military weapons of heading 93.01	kg	30
	9305.99	-- Other	kg	30
93.06		Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.		
	9306.10	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	kg	30
		- Shotgun cartridges and parts thereof; air gun pellets:		
		-- Cartridges:		
	9306.219	--- Other	kg	30
	9306.29	-- Other	kg	30

	9306.30	- Other cartridges and parts thereof	kg	30
	9306.90	- Other	kg	30
93.07	9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	kg	30
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
		- Seats of a kind used for motor vehicles:		
	9401.209	--- Other	U	30
	9401.30	- Swivel seats with variable height adjustment	U	15
	9401.40	- Seats other than garden seats or camping equipment, convertible into beds	U	15
	9401.50	- Seats of cane, osier, bamboo or similar materials	U	15
		- Other seats, with wooden frames:		
	9401.61	-- Upholstered	U	15
	9401.69	-- Other	U	15
		- Other seats, with metal frames:		
	9401.71	-- Upholstered	U	15
	9401.79	-- Other	U	15
		- Other seats:		
	9401.809	--- Other	U	15
	9401.90	- Parts	kg	15
94.03		Other furniture and parts thereof.		
		- Metal furniture of a kind used in offices:		
	9403.101	--- Tables	kg	15
	9403.109	--- Other	kg	30
		- Other metal furniture:		
	9403.201	--- Small hanging food safes, small hanging medicine or toilet wall cabinets	kg	15
	9403.205	--- Tables	kg	15
	9403.209	--- Other	kg	30
		- Wooden furniture of a kind used in offices:		
	9403.301	--- Tables	U	15
	9403.309	--- Other	U	30

	- Wooden furniture of a kind used in the kitchen:		
9403.401	--- Tables	U	15
9403.409	--- Other	U	30
	- Wooden furniture of a kind used in the bedroom:		
9403.501	--- Tables	U	15
9403.509	--- Other	U	30
	- Other wooden furniture:		
9403.601	--- Small hanging food safes, small hanging medicine or toilet wall cabinets	U	15
9403.604	--- Tables	U	15
9403.609	--- Other	U	30
	- Furniture of plastics:		
9403.701	--- Small hanging food safes, small hanging medicine or toilet wall cabinets	kg	15
9403.703	--- Tables	kg	15
9403.709	--- Other	kg	30
	- Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.802	--- Tables	kg	15
9403.809	--- Other	kg	30
9403.90	-- Parts	kg	30
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eider-downs, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		
9404.10	- Mattress supports	kg	30
	- Mattresses:		
	-- Of cellular rubber or plastics, whether or not covered:		
9404.219	--- Other	U	30
	-- Of other materials:		
9404.299	--- Other	U	30
	- Other:		
9404.909	--- Other	kg	15

94.05	<p>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.</p> <p>- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:</p>		
	9405.101 --- Fluorescent fixtures	kg	15
	9405.109 --- Other	kg	15
	- Electric table, desk, bedside or floor-standing lamps:		
	9405.201 --- Fluorescent fixtures	kg	15
	9405.209 --- Other	kg	15
	9405.30 - Lighting sets of a kind used for Christmas trees	kg	15
	- Other electric lamps and lighting fittings:		
	9405.401 --- Fluorescent fixtures	kg	15
	9405.409 --- Other	kg	15
	9405.60 - Illuminated signs, illuminated name-plates and the like	kg	15
	- Parts:		
	9405.91 -- Of glass	kg	15
	9405.92 -- Of plastics	kg	15
	9405.99 -- Other	kg	15
95.04	<p>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</p> <p>- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment:</p>		
	9504.301 --- In completely knocked down condition	U	15
	9504.309 --- Other	U	30
	- Other		
	9504.903 --- Casino tables, croupier's rakes, poker chips, roulette tables and other similar	U	30

		articles used in casino and gaming houses		
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
	9505.10	- Articles for Christmas festivities	kg	15
	9505.90	- Other	kg	0
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.		
		-- Other:		
	9506.991	--- Swimming pools	U	15
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	U	0
	9603.40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	U	15
	9603.90	- Other	U	15
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		
	9613.10	- Pocket lighters, gas fuelled, non-refillable	U	30
	9613.20	- Pocket lighters, gas fuelled, refillable	U	30
	9613.80	- Other lighters	U	30
	9613.90	- Parts	kg	30
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		
	9614.20	- Pipes and pipe bowls	U	30
	9614.90	- Other	kg	30

**PART C**

**PART II**

**UNCLASSIFIED EXEMPTIONS FROM CUSTOMS DUTY**

<b>Item No.</b>	<b>Bodies or organisations or persons</b>	<b>Description of goods</b>
E 7	Any person	Medals and decorations and miniatures thereof offered by any foreign government or organisation.
E 8	Any passenger	<p>The bona fide baggage of a passenger, the property of, and accompanied by, that passenger, that is to say:</p> <p>(a) necessary and appropriate wearing apparel and personal effects for his personal use; and</p> <p>(b) implements, instruments and tools for the professional use of the passenger, provided that in each case the article has been used.</p> <p>Exemption under this item shall not extend to the following articles: arms and ammunition, alcoholic liquors, tobacco in any form, perfumes, furniture, carpets, bicycles, motor vehicles and provisions;</p> <p>Provided that, when imported by a passenger of 18 years of age or over for his personal use and consumption and if declared upon entry, duty shall not be leviable on:</p> <p>(i) tobacco (including cigars and cigarettes) not exceeding 250 grammes;</p> <p>(ii) spirits not exceeding one litre; and</p> <p>(iii) wine, ale or beer not exceeding 2 litres;</p> <p>Provided further that:</p> <p>(A) duty shall not be leviable on the following articles when imported by a tourist visiting Mauritius:</p> <p>(1) one portable musical instrument (used);</p> <p>(2) one portable sound and/or image recorder (used);</p> <p>(3) one portable radio receiver (used);</p> <p>(4) one portable video camera (used);</p> <p>(5) one camera (used);</p> <p>(6) one cine camera (used);</p>

- (7) one perambulator (used);
  - (8) one sporting fire-arm with not more than 50 cartridges;
  - (9) one non-powered bicycle (used);
  - (10) one windsurfer and up to 3 assorted sails (used);
  - (11) one surf board (used);
  - (12) one quarter litre of toilet water;
  - (13) a quantity of perfume not exceeding 10 cl;
  - (14) fishing equipment (used) but excluding any type of gun.
- (B) the articles numbered 1, 2, 3, 4, 5, 6, 7, 8 (except cartridges), 9, 10, 11 and 14 in sub-paragraph (A) shall become liable to duty if not re-exported within 6 months from the date of importation or such further period, not exceeding 6 months, as the Comptroller may allow.

Provided also that duty shall be paid on any quantity purchased in a duty free shop in Mauritius or imported in excess of those amounts respectively.

Bona fide baggage entering Mauritius before, or not later than 9 months after the arrival of the passenger may be included in the exemption at the discretion of the Comptroller.

E 9 Any passenger

In addition to the exemption specified under Item E 8 any passenger who:

- (a) on his first arrival satisfies the Comptroller that he is taking up permanent residence in Mauritius; or
- (b) is a permanent resident of Mauritius and is returning to Mauritius after residence abroad,

shall be entitled to exemption on household and personal effects, (such as furniture, picture, bedding, linen, cutlery, crockery, silver and plated ware, sewing machine, radio set, television set, musical instrument, refrigerator, cooking stove, heater, perambulator, and similar articles for domestic use);

provided that:

- (i) those articles have been in the possession and use abroad of that person for not less than one year and are not intended for sale or transfer;
- (ii) those articles are actually owned by that person and accompany him or are imported within such period as the Comptroller may approve; and

		(iii)	where these articles do not accompany that person, that person has, on arrival, declared to the Comptroller their intended importation giving full particulars of the articles to be imported.
E 12	Any importer or any provider of services for agriculture or sugar industry registered at Customs or any producer or manufacturer engaged in agriculture, agro-based industry (including bee keeping) or sugar industry	(a)	Equipment and identifiable and specialised spare parts thereof, for machinery and for tractors when proved to the satisfaction of the Comptroller to be used exclusively in agriculture and agro-based industry or in the sugar industry for the production of sugar and electricity.
		(b)	Preparations of fruits, vegetables, preservatives, honey and similar products when proved to the satisfaction of the Comptroller to be used exclusively in agro-based industry.
E 15	Disabled persons and the blind		Appliances and identifiable spare parts (including cells for hearing aids), and articles specially designed for the blind.
E 17	Airlines and any company providing ground and passenger handling services at the airport	(1)	Instructional material and training aids, for use in connection with the technical training of ground and flight personnel in Mauritius;
		(2)	Repairs, maintenance and servicing equipment for the purpose of establishing and maintaining international or national service operated by that airline, when declared in writing and in person by the Chairman or Managing Director or the Manager of the airline company having an office in Mauritius that the goods will be used for the purposes specified in paragraphs (1) and (2);
		(3)	Fuel and lubricants and other consumable technical supplies contained in the tanks or other receptacles on any aircraft arriving in Mauritius, provided that no quantity of such fuel, lubricants or other consumable technical supplies is unloaded without paying duty except temporarily and under customs control; and fuel, lubricants and other consumable technical supplies taken on board the aircraft for consumption during flight.
E 21	Printers registered at Customs.	(1)	Specialised apparatus and parts thereof and for machinery.
		(2)	Ink additives and similar products, PVC coated paper, stitching wire, spiral binding and similar products imported in such quantities as may be approved by the Comptroller, and when proved to his satisfaction to be used exclusively in the printing industry
E 23	Any person	(1)	Protective equipment, specially designed for use in sporting activities.
		(2)	Protective wearing apparel and hearing protective equipment, protective goggles for use on working



		sites.
		(3) Fire and thermal blankets, shoes and protective wearing apparel, fire hose reels, specially designed to be used for fire-fighting.
E 30	Any holder of an Agriculture Development Certificate.	Equipment for the exclusive use of, or in furtherance of, the purpose for which the development certificate has been granted, as may be specified by the Ministry of Agriculture and Natural Resources at the time of importation.
E 33	Any person	Special anti-allergic covers for mattresses and pillows when proved to the satisfaction of the Comptroller to be used by persons suffering from allergy.
E 35	Any licensed offshore corporation or any holder of a regional headquarters certificate	Office furniture and equipment when proved to the satisfaction of the Comptroller to be used exclusively by the corporation or the holder of a regional headquarters certificate.
E 43	Any company engaged in stone crushing or block making activities registered at Customs	(a) Specialised equipment and parts thereof; hydraulic hammers and chisels proved to the satisfaction of the Comptroller to be used in the stone crushing industry.  (b) Specialised parts of machinery when proved to the satisfaction of the Comptroller to be used in the block making industry.
E 47	Any person	(a) Microphones, headsets, speakers and other devices excluding monitors with a video display diagonal exceeding 63.5 cm, proved to the satisfaction of the Comptroller to be for use with machines falling within heading 84.71 of the First Schedule or in Information Communication Technology (ICT).  (b) Electronic devices, when proved to the satisfaction of the Comptroller to be used in the assembly, repairs or maintenance of machines falling within heading 84.71 of the First Schedule.
E 49	Any association of fishermen registered with the Ministry of Fisheries	Ice boxes when proved to the satisfaction of the Comptroller to be used for the preservation of fish.
E 58	Any person	Speed control systems suitable for use in motor vehicles or other movable equipment.
E 60	Any manufacturer registered at Customs	Televisions, isothermic body, gas cookers, electric cookers, combined gas and electric cookers, imported in the form of identifiable materials, components, parts and accessories when proved to the satisfaction of the Comptroller to be for assembly into complete machines or appliances.
E 61	Any person registered at the Ministry of Fisheries or at the Tourism Authority	Life-saving equipment and lifebuoys, when proved to the satisfaction of the Comptroller to be used exclusively in fishing boats or for the operation of pleasure craft or in deep-sea fishig.

E 67	Any person engaged in diving activities registered with the Tourism Authority	Equipment when proved to the satisfaction of the Comptroller to be for use exclusively in diving activities.
E 68	Any manufacturer of soft drinks	Concentrates imported in different parts and proved to the satisfaction of the Comptroller to be used in the manufacture of soft drinks.
E 70	Any manufacturer registered with the Customs Department	<p>(1) Equipment (excluding building materials, office equipment, furniture and vehicles) and identifiable and specialised spare parts thereof and for machinery,</p> <p>(2) Materials (including packing materials) and accessories, and</p> <p>(3) Laboratory equipment,</p> <p>when proved to the satisfaction of the Comptroller to have been imported by or on behalf of the manufacturer for use solely in a manufacturing process.</p>
E 77	Any manufacturer of cigarettes	Packing materials to be used in the manufacture of cigarettes.
E 78	Any company	Parts and accessories for motor cycles or mopeds when proved to the satisfaction of the Comptroller to have been imported for further processing, including painting and welding, and for assembly into complete motor cycles or mopeds.

## PART D

Item No.	Bodies, organizations or persons	Description of goods	Rate of customs duty %
A 62	Any returning citizen of Mauritius	<p>(1) One motor cycle proved to have been imported by a citizen of Mauritius who is coming back to settle permanently in Mauritius, provided that the conditions specified in paragraph (2) are satisfied.</p> <p>(2) The conditions shall be -</p> <p style="padding-left: 20px;">(a) he shall make a written declaration in a form approved by the Comptroller that -</p> <p style="padding-left: 40px;">(i) he has not renounced his citizenship of Mauritius;</p> <p style="padding-left: 40px;">(ii) he has been residing outside Mauritius for a period of at least 5 years immediately preceding the date of his return to Mauritius; and</p> <p style="padding-left: 40px;">(iii) he has been working outside Mauritius for the period referred in subparagraph (ii);or</p> <p style="padding-left: 40px;">(iv) he has ceased working having reached retirement age;</p> <p style="padding-left: 20px;">(b) he shall submit documentary evidence –</p> <p style="padding-left: 40px;">(i) in support of his declaration under paragraph (2)(a) (ii) to (iv); and</p> <p style="padding-left: 40px;">(ii) that he has purchased the motor cycle outside Mauritius prior to the date of his return to Mauritius;</p> <p style="padding-left: 20px;">(c) the motor cycle is shipped to Mauritius in his name within 180 days of the date of his return to Mauritius and he has also brought back to Mauritius his personal and household effects.</p> <p>(3) Where the motor cycle is registered in the name of a spouse who is not a citizen of Mauritius, the concession shall be granted provided the conditions of paragraphs (2)(a) to (c) are satisfied and the spouse is accompanying the citizen of Mauritius to settle in Mauritius.</p> <p>(4) Where a person has been granted concession on a motor cycle under paragraph (1) or (3),</p>	15

he shall -

- (a) for a period of 4 years, submit to the Comptroller, not later than one month immediately following a period of 12 months from the date of importation of the motor cycle, evidence that he is still residing in Mauritius;
  - (b) be liable to pay the full amount of the customs duty and value added tax, representing the concession granted, plus a penalty of 10 percent thereon where –
    - (i) he sells, pledges or otherwise disposes of the motor cycle within 4 years of the date of its importation;
    - (ii) he fails to submit the evidence referred to in paragraph (4) (a).
- (5) Where a person dies within a period of 4 years of the date of the importation of the motor cycle, no customs duty and value added tax representing the concession granted shall be payable on the motor cycle, provided the motor cycle is not sold, pledged or disposed within that period.
- (6) Where a person has been granted customs duty concession on a motor cycle under paragraph (1) or (3) or excise duty concession under item 3 of the First Schedule to the Excise Act, no other customs duty concession under this item shall be allowed to his spouse or to any of his dependent children.