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GENERAL RULES FOR THE INTERPRETATION

OF THE HARMONIZED SYSTEM

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

   (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be affected as follows:

   (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

   (b) Mixtures, composite goods consisting of different materials or made up of different components , and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

   (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

   (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

(b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

ADDITIONAL RULES OF INTERPRETATION

1. (a) The classification of goods within a heading shall be determined by applying as between subheadings, the same rules as are applied between headings, and except in so far as the contrary intention appears, terms used in a subheading are to be interpreted in the same way as in the heading.

(b) Where in any heading parts of articles are classified with those articles, mention of any of the articles in a subheading of that heading shall be deemed to include a mention of parts of such articles, except in so far as the contrary intention appears from the wording of any such subheading.

2. Each article may be subject to one of three rates of duty, as identified in the third, fourth and fifth columns of this Schedule.

(a) General Rate of Duty: The third column of this Schedule states the General Rate of Duty applicable to all products, unless otherwise indicated by the information in the fourth and/or fifth columns.

(b) Maximum Variable Rate of Duty: The fourth column of this Schedule provides for a Maximum Variable Rate of Duty which may, from time to time, be imposed by the Minister by Order, thereby replacing the General Rate of Duty which would otherwise be chargeable for that article.

(c) Applicable Preferential Rate: The fifth column of this Schedule provides for an Applicable Preferential Rate which incorporates the preferential rates under the CARIFORUM-European Union Economic Partnership Agreement (EPA). The letters "EPA" under this column for a given tariff line refers the user to the Second Schedule to the Bahamas Tariff Act containing the EPA preferential duty rate for that article when imported from the countries listed in Note 2 to that Schedule.

(d) The symbol "%" appearing against any rate of duty means per cent *ad valorem*, and the duty owed will be the indicated percentage of the value of the entered product(s).

3. The sixth column of this Schedule relates to the statistical classification of goods entered for Customs purposes. The abbreviation "lb" means the international avoirdupois pound (0.45359237 kg).

4. Chapter 98 to this Schedule contains special **classification** codes applicable only to exemptions from duty as provided for by The Bahamas Tariff Act, and other legislation.

5. The interpretation and operation of this Schedule **shall** in all respects be in accordance with the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14th June, 1983 and with the decisions and opinions of the Nomenclature Committee and expressed in the Explanatory Notes to the Harmonized System, the Supplementary Explanatory Notes, the Classification Opinions adopted by the Customs Co-operation Council to ensure the uniform application of the Harmonized System, and such other decisions and opinions as may from time to time, be formulated by the Nomenclature Committee and adopted by the Customs Co-operation Council.

6. Some articles in Chapters 24, 27, 33, 40, 42, 61, 63, 69, 70, 71, 84, 85, 87, 90 91 and 93 are subject to an excise tax, which is collected by The Bahamas Customs Authority at the time of entry.

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

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

Chapter 1

Live Animals

Note.

1.- This Chapter covers all live animals except :

(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;

(b) Cultures of micro-organisms and other products of heading 30.02; and

(c) Animals of heading 95.08.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
01.01	**Live horses, asses, mules and hinnies.**				
	- Horses :				
0101.2100	-- Pure-bred breeding animals	Free	300%	EPA	No.
0101.2900	-- Other	25%	300%	---	No.
0101.3000	- Asses	25%	300%	---	No.
0101.9000	- Other	25%	300%	EPA	No.
01.02	**Live bovine animals**				
	- Cattle :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0102.21	-- Pure-bred breeding animals :				
0102.2110	--- Bulls	25%	300%	EPA	No.
0102.2120	--- Cows	25%	300%	EPA	No.
0102.2900	-- Other	25%	300%	EPA	No.
	- Buffalo :				
0102.3100	-- Pure-bred breeding animals	10%	---	---	No.
0102.3900	-- Other	25%	---	EPA	No.
0102.90	- Other				
0102.9010	--- For dairy purposes	25%	300%	EPA	No.
0102.9020	--- Bulls for breeding	25%	300%	EPA	No.
0102.9030	--- Cows for breeding	25%	300%	EPA	No.
0102.9090	--- Other	25%	300%	EPA	No.
01.03	**Live Swine :**				
0103.1000	- Pure-bred breeding animals	25%	300%	EPA	No.
	- Other :				
0103.9100	-- Weighing less than 50 kg (110 lb.)	10%	300%	EPA	No.
0103.9200	-- Weighing 50 kg (110 lb.) or more	10%	300%	EPA	No.
01.04	**Live sheep and goats :**				
0104.1000	- Sheep	10%	300%	EPA	No.
0104.2000	- Goats	10%	300%	EPA	No.
01.05	**Live poultry, that is to say fowls of the species *Gallus domesticus*, ducks geese, turkeys and guinea fowls :**				
	- Weighing not more than 185g (6.5 ounces):				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0105.1100	-- Fowls of the species *Gallus domesticus*	10%	300%	---	No.
0105.1200	-- Turkeys	10%	300%	---	No.
0105.1300	-- Ducks	10%	300%	---	No.
0105.1400	-- Geese	10%	300%	---	No.
0105.1500	-- Guinea fowls	10%	300%	---	No.
	- Other:				
0105.9400	-- Fowls of the species *Gallus domesticus*	10%	300%	---	No.
0105.9900	-- Other:	10%	300%	---	No.
01.06	**Other live animals.**				
	- Mammals:				
0106.1100	-- Primates	40%	---	EPA	No.
0106.1200	-- Whales, dolphins and porpoises (mammals of the order Cetacea) ; manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	40%	---	EPA	No.
0106.1300	-- Camels and other camelids (*Camelidae*)	40%	---	EPA	No.
0106.1400	-- Rabbits and hares	40%	---	EPA	No.
0106.19	-- Other:				
0106.1910	--- Dogs	10%	---	EPA	No.
0106.1920	--- Cats	10%	---	EPA	No.
0106.1990	--- Other	40%	---	EPA	No.
0106.2000	- Reptiles (including snakes and turtles)	40%	---	EPA	No.
	- Birds:				
0106.3100	-- Birds of prey	40%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0106.3200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	40%	---	EPA	No.
0106.3300	-- Ostriches; emus (*Dromaius novaehollandiae*)	40%	---	EPA	No.
0106.3900	-- Other	40%	---	EPA	No.
	- Insects :				
0106.4100	-- Bees	40%	---	EPA	No.
0106.4900	-- Other	40%	---	EPA	No.
0106.9000	- Other	40%	---	EPA	No.

Chapter 2

Meat and edible meat offal

Note.

1.- This Chapter does not cover :

(a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

(b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or

(c) Animal fat, other than products of heading 02.09 (Chapter 15).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
02.01	**Meat of bovine animals, fresh or chilled.**				
0201.1000	- Carcasses and half-carcasses	Free	300%	EPA	lb.
0201.2000	- Other cuts with bone in	Free	300%	EPA	lb.
0201.3000	- Boneless	Free	300%	EPA	lb.
02.02	**Meat of bovine animals, frozen.**				
0202.1000	- Carcasses and half-carcasses	Free	300%	EPA	lb.
0202.2000	- Other cuts with bone in	Free	300%	EPA	lb.
0202.3000	- Boneless	Free	300%	EPA	lb.
02.03	**Meat of swine, fresh, chilled or frozen.**				
	- Fresh or chilled :				
0203.1100	-- Carcasses and half-carcasses	25%	300%	EPA	lb.
0203.1200	-- Hams, shoulders and cuts thereof, with bone in	25%	300%	EPA	lb.
0203.1900	-- Other	25%	300%	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Frozen:				
0203.2100	-- Carcasses and half-carcasses	25%	300%	EPA	lb.
0203.2200	-- Hams, shoulders and cuts thereof, with bone in	25%	300%	EPA	lb.
0203.2900	-- Other	25%	300%	EPA	lb.
02.04	**Meat of sheep or goats, fresh, chilled or frozen.**				
0204.1000	- Carcasses and half-carcasses of lamb, fresh or chilled	Free	300%	EPA	lb.
	- Other meat of sheep, fresh or chilled:				
0204.2100	-- Carcasses and half-carcasses	Free	300%	EPA	lb.
0204.2200	-- Other cuts with bone in	Free	300%	EPA	lb.
0204.2300	-- Boneless	Free	300%	EPA	lb.
0204.3000	- Carcasses and half-carcasses of lamb, frozen	Free	300%	EPA	lb.
	- Other meat of sheep, frozen:				
0204.4100	-- Carcasses and half-carcasses	Free	300%	EPA	lb.
0204.4200	-- Other cuts with bone in	Free	300%	EPA	lb.
0204.4300	-- Boneless	Free	300%	EPA	lb.
0204.50	- Meat of goats :				
0204.5010	--- Carcasses and half-carcasses	Free	300%	EPA	lb.
0204.5090	--- Other cuts	Free	300%	EPA	lb.
02.05	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**				
0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Free	300%	EPA	lb.
02.06	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0206.1000	- Of bovine animals, fresh or chilled	Free	300%	EPA	lb.
	- Of bovine animals, frozen :				
0206.2100	-- Tongues	Free	300%	EPA	lb.
0206.2200	-- Livers	Free	300%	EPA	lb.
0206.2900	-- Other	Free	300%	EPA	lb.
0206.3000	- Of swine, fresh or chilled	Free	300%	EPA	lb.
	- Of swine, frozen :				
0206.4100	-- Livers	Free	300%	EPA	lb.
0206.4900	-- Other	Free	300%	EPA	lb.
0206.8000	- Other, fresh or chilled	Free	300%	EPA	lb.
0206.9000	- Other, frozen	Free	300%	EPA	lb.
02.07	**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**				
	- Of fowls of the species *Gallus domesticus* :				
0207.1100	-- Not cut in pieces, fresh or chilled	30%	300%	---	lb.
0207.1200	-- Not cut in pieces, frozen	30%	300%	---	lb.
0207.13	-- Cuts and offal, fresh or chilled :				
0207.1310	--- Breasts	30%	300%	---	lb.
0207.1320	--- Drumsticks	30%	300%	---	lb.
0207.1330	--- Thighs	30%	300%	---	lb.
0207.1340	--- Wings	30%	300%	---	lb.
0207.1350	--- Leg quarters	30%	300%	---	lb.
0207.1390	--- Other cuts and offal	30%	300%	---	lb.
0207.14	-- Cuts and offal, frozen :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0207.1410	--- Breasts	30%	300%	---	lb.
0207.1420	--- Drumsticks	30%	300%	---	lb.
0207.1430	--- Thighs	30%	300%	---	lb.
0207.1440	--- Wings	30%	300%	---	lb.
0207.1450	--- Leg quarters	30%	300%	---	lb.
0207.1490	--- Other cuts and offal	30%	300%	---	lb.
	- Of turkeys :				
0207.2400	-- Not cut in pieces, fresh or chilled	10%	300%	---	lb.
0207.2500	-- Not cut in pieces, frozen	10%	300%	---	lb.
0207.26	-- Cuts and offal, fresh or chilled :				
0207.2610	--- Breasts	10%	300%	---	lb.
0207.2620	--- Drumsticks	10%	300%	---	lb.
0207.2630	--- Thighs	10%	300%	---	lb.
0207.2640	--- Wings	10%	300%	---	lb.
0207.2690	--- Other cuts and offal	10%	300%	---	lb.
0207.27	-- Cuts and offal, frozen :				
0207.2710	--- Breasts	10%	300%	---	lb.
0207.2720	--- Drumsticks	10%	300%	---	lb.
0207.2730	--- Thighs	10%	300%	---	lb.
0207.2740	--- Wings	10%	300%	---	lb.
0207.2790	--- Other cuts and offal	10%	300%	---	lb.
	- Of ducks :				
0207.4100	-- Not cut in pieces, fresh or chilled:	10%	300%	---	lb.
0207.4200	-- Not cut in pieces, frozen	10%	300%	---	lb.
0207.4300	-- Fatty livers, fresh or chilled	10%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0207.4400	-- Other, fresh or chilled	10%	300%	---	lb.
0207.4500	-- Other, frozen	10%	300%	---	lb.
	- Of geese :				
0207.5100	-- Not cut in pieces, fresh or chilled	10%	300%	---	lb.
0207.5200	-- Not cut in pieces, frozen	10%	300%	---	lb.
0207.5300	-- Fatty livers, fresh or chilled	10%	300%	---	lb.
0207.5400	-- Other, fresh or chilled	10%	300%	---	lb.
0207.5500	-- Other, frozen	10%	300%	---	lb.
0207.6000	- Of guinea fowls	10%	300%	---	lb.
02.08	**Other meat and edible meat offal, fresh, chilled or frozen.**				
0208.1000	- Of rabbits or hares	10%	---	EPA	lb.
0208.3000	- Of primates	10%	---	EPA	lb.
0208.4000	- Of whales, dolphins and porpoises (mammals of the order Cetacean); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions, and walruses (mammals of the suborder Pinnepedia)	10%	---	EPA	lb.
0208.5000	- Of reptiles (including snakes and turtles)	10%	---	EPA	lb.
0208.6000	- Of camels and other camelids (*Camelidae*)	10%	---	EPA	lb.
0208.9000	- Other	10%	---	EPA	lb.
02.09	**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.**				
0209.1000	- Of pigs	35%	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0209.9000	- Other	35%	---	---	lb.
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 :				
0210.1100	-- Hams, shoulders and cuts thereof, with bone in	Free	300%	EPA	lb.
0210.12	-- Bellies (streaky) and cuts thereof:				
0210.1210	--- Bacon	Free	300%	EPA	lb.
0210.1290	--- Other	Free	300%	EPA	lb.
0210.1900	-- Other	Free	300%	EPA	lb.
0210.20	- Meat of bovine animals:				
0210.2010	--- Salted beef	Free	300%	EPA	lb.
0210.2090	--- Other	Free	300%	EPA	lb.
	- Other, including edible flours and meals of meat or meat offal:				
0210.9100	-- Of primates	Free	---	EPA	lb.
0210.9200	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnepedia)	Free	---	EPA	lb.
0210.9300	-- Of reptiles (including snakes and turtles)	Free	---	EPA	lb.
0210.9900	-- Other	Free	---	EPA	lb.

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1.- This Chapter does not cover :

(a) Mammals of heading 01.06;

(b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

(c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2.- In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
03.01	**Live fish.**				
	- Ornamental fish:				
0301.1100	-- Fresh water	35%	300%	EPA	lb.
0301.19	-- Other :				
0301.1910	--- Salt water	35%	300%	EPA	lb.
0301.1990	--- Other	35%	300%	EPA	lb.
	- Other live fish:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0301.9100	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	35%	---	EPA	lb.
0301.9200	-- Eels (*Anguilla spp.*)	35%	---	EPA	lb.
0301.9300	-- Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*)	35%	---	EPA	lb.
0301.9400	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	35%	---	EPA	lb.
0301.9500	-- Southern bluefin tunas (*Thunnus maccoyii*)	35%	---	EPA	lb.
0301.99	-- Other:				
0301.9910	--- Balao, mullet or pilchard, for use as bait	Free	300%	EPA	lb.
0301.9920	--- Other (fresh water)	35%	---	EPA	lb.
0301.9990	--- Other (salt water)	35%	---	EPA	lb.
03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04**				
	- Salmonidae, excluding livers and roes:				
0302.1100	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0302.1300	-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	35%	300%	---	lb.
0302.1400	-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Huch hucho*)	35%	300%	---	lb.
0302.1900	-- Other	35%	300%	---	lb.
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae,S cophthalmidae* and *Citharidae*), excluding livers and roes:				
0302.2100	-- Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	35%	300%	---	lb.
0302.2200	-- Plaice (*Pleuronectes platessa*)	35%	300%	---	lb.
0302.2300	-- Sole (*Solea spp.*)	35%	300%	---	lb.
0302.2400	-- Turbots (*Psetta maxima*,*Scophthalmidae*)	35%	300%	---	lb.
0302.2900	-- Other	35%	300%	---	lb.
	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding livers and roes :				
0302.3100	-- Albacore or longfinned tunas (*Thunnus alalunga*)	35%	300%	---	lb.
0302.3200	-- Yellowfin tunas (*Thunnus albacares*)	35%	300%	---	lb.
0302.3300	-- Skipjack or stripe-bellied bonito	35%	300%	---	lb.
0302.3400	-- Bigeye tunas (*Thunnus obesus*)	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0302.3500	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	35%	300%	---	lb.
0302.3600	-- Southern bluefin tunas (*Thunnus maccoyii*)	35%	300%	---	lb.
0302.3900	-- Other	35%	300%	---	lb.
	-Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (*Trachurus spp.*), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*), excluding livers and roes :				
0302.4100	-- Herrings (*Clupea harengus, Clupea pallasii*)	35%	300%	---	lb.
0302.4200	-- Anchovies (*Engraulis spp*.)	35%	300%	---	lb.
0302.4300	-- Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella *(Sardinella spp*.), brisling or sprats (*Sprattus sprattus*)	35%	300%	---	lb.
0302.4400	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	35%	300%	---	lb.
0302.4500	-- Jack and horse mackerel (*Trachurus spp.*)	35%	300%	---	lb.
0302.4600	-- Cobia (*Rachycentron canadum*)	35%	300%	---	lb.
0302.4700	-- Swordfish (*Xiphias gladius*)	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding livers and roes :				
0302.5100	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	35%	300%	---	lb.
0302.5200	-- Haddock (*Melanogrammus aeglefinus*)	35%	300%	---	lb.
0302.5300	-- Coalfish (*Pollachius virens*)	35%	300%	---	lb.
0302.5400	-- Hake (*Merluccius spp., Urophycis spp.*)	35%	300%	---	lb.
0302.5500	-- Alaska Pollack (*Theragra chalcogramma*)	35%	300%	---	lb.
0302.5600	-- Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	35%	300%	---	lb.
0302.5900	-- Other	35%	300%	---	lb.
	-Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding livers and roes :				
0302.7100	-- Tilapias (*Oreochromis spp.)*	35%	300%	---	lb.
0302.7200	-- Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0302.7300	-- Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*)	35%	300%	---	lb.
0302.7400	-- Eels (*Anguilla spp.*)	35%	300%	---	lb.
0302.7900	-- Other	35%	300%	---	lb.
	- Other fish, excluding livers and roes :				
0302.8100	-- Dogfish and other sharks	35%	300%	---	lb.
0302.8200	-- Rays and skates (*Rajidae*)	35%	300%	---	lb.
0302.8300	-- Toothfish (*Dissostichus spp.*)	35%	300%	---	lb.
0302.8400	-- Seabass (*Dicentrarchus spp.*)	35%	300%	---	lb.
0302.8500	-- Seabream (*Sparidae*)	35%	300%	---	lb.
0302.89	-- Other:				
0302.8920	--- Grouper (*Epinephelus, mycteroperca spp.*)	35%	300%	---	lb.
0302.8930	--- Jack (*Caranx spp.)*	35%	300%	---	lb.
0302.8940	--- Snapper (*Lutjanidae*)	35%	300%	---	lb.
0302.8950	--- Dolphin (*Coryphaena hippurus, coryphaena equisetis*)	35%	300%	---	lb.
0302.8960	--- Kingfish (*Scomberomorus cavalla*)	35%	300%	---	lb.
0302.8980	--- Wahoo (*Acanthocybium solanderi*)	35%	300%	---	lb.
0302.8990	--- Other	35%	300%	---	lb.
0302.9000	- Livers and roes	35%	300%	---	lb.
03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**				
	- Salmonidae, excluding livers and roes :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0303.1100	-- Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	35%	300%	---	lb.
0303.1200	-- Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	35%	300%	---	lb.
0303.1300	-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	35%	300%	---	lb.
0303.1400	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	35%	300%	---	lb.
0303.1900	-- Other	35%	300%	---	lb.
	-Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*.,*Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding livers and roes :				
0303.2300	-- Tilapias (*Oreochromis spp*.)	35%	300%	---	lb.
0303.2400	-- Catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.)	35%	300%	---	lb.
0303.2500	-- Carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*)	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0303.2600	-- Eels (*Anguilla spp*.)	35%	300%	---	lb.
0303.2900	-- Other	35%	300%	---	lb.
	- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*), excluding livers and roes:				
0303.3100	-- Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus*, H*ippoglossus stenolepis*)	35%	300%	---	lb.
0303.3200	-- Plaice (*Pleuronectes platessa*)	35%	300%	---	lb.
0303.3300	-- Sole (*Solea spp.*)	35%	300%	---	lb.
0303.3400	-- Turbots (*Psetta maxima*, *Scophthalmidae*)	35%	300%	---	lb.
0303.3900	-- Other	35%	300%	---	lb.
	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding livers and roes:				
0303.4100	-- Albacore or longfinned tunas (*Thunnus alalunga*)	35%	300%	---	lb.
0303.4200	-- Yellowfin tunas (*Thunnus albacares*)	35%	300%	---	lb.
0303.4300	-- Skipjack or strip-bellied bonito	35%	300%	---	lb.
0303.4400	-- Bigeye tunas (*Thunnus obesus*)	35%	300%	---	lb.
0303.4500	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)	35%	300%	---	lb.
0303.4600	-- Southern bluefin tunas (*Thunnus maccoyii*)	35%	300%	---	lb.
0303.4900	-- Other	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	-Herrings (*Clupea harengus*, *Clupea pallasii*), sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), jack and horse mackerel (*Trachurus spp.*), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*), excluding livers and roes :				
0303.5100	-- Herrings (*Clupea Harengus*, *Clupea pallasii*)	35%	300%	---	lb.
0303.5300	-- Sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	35%	300%	---	lb.
0303.5400	-- Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)	35%	300%	---	lb.
0303.5500	-- Jack and horse mackerel (*Trachurus spp.*)	35%	300%	---	lb.
0303.5600	-- Cobia (*Rachycentron canadum*)	35%	300%	---	lb.
0303.5700	-- Swordfish (*Xiphias gladius*)	35%	300%	---	lb.
	- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, excluding livers and roes :				
0303.6300	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	35%	300%	---	lb.
0303.6400	-- Haddock (*Melanogrammus aeglefinus*)	35%	300%	---	lb.
0303.6500	-- Coalfish (*Pollachius virens*)	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0303.6600	-- Hake (*Merluccius spp*., *Urophycis spp*.)	35%	300%	---	lb.
0303.6700	-- Alaska Pollack (*Theragra chalcogramma*)	35%	300%	---	lb.
0303.6800	-- Blue whitings(*Micromesistius poutassou*, *Micromesistius australis*)	35%	300%	---	lb.
0303.6900	-- Other	35%	300%	---	lb.
	- Other fish excluding livers and roes :				
0303.8100	-- Dogfish and other sharks	35%	300%	---	lb.
0303.8200	-- Rays and skates (*Rajidae*)	35%	300%	---	lb.
0303.8300	-- Toothfish (*Dissostichus spp*.)	35%	300%	---	lb.
0303.8400	-- Seabass (*Dicentrarchus spp*.)	35%	300%	---	lb.
0303.89	-- Other:				.
0303.8920	--- Grouper (*Epinephelus*, *mycteroperca spp*.)	35%	300%	---	lb.
0303.8930	--- Jack (*Caranx spp*.)	35%	300%	---	lb.
0303.8940	--- Snapper (*Lutjanidae*)	35%	300%	---	lb.
0303.8950	--- Dolphin (*coryphaena hippurus*, *coryphaena equisetis*)	35%	300%	---	lb.
0303.8960	--- Kingfish (*scombgromorus cavalla*)	35%	300%	---	lb.
0303.8980	--- Wahoo (*Acanthocybium solanderi*)	35%	300%	---	lb.
0303.8990	--- Other	35%	300%	---	lb.
0303.9000	- Livers and roes	35%	300%	---	lb.
03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Fresh or chilled fillets of tilapias (*Oreochromis spp.),* catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., and Mylopharyngodon piceus*), eels (*Anguilla spp.),* Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :				
0304.3100	-- Tilapias (*Oreochromis spp*.)	35%	300%	---	lb.
0304.3200	-- Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	35%	300%	---	lb.
0304.3300	-- Nile Perch (*Lates niloticus*)	35%	300%	---	lb.
0304.3900	-- Other	35%	300%	---	lb.
	- Fresh or chilled fillets of other fish :				
0304.4100	-- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Huchohucho*)	35%	300%	---	lb.
0304.4200	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0304.4300	-- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	35%	300%	---	lb.
0304.4400	-- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae*	35%	300%	---	lb.
0304.4500	-- Swordfish (*Xiphias gladius*)	35%	300%	---	lb.
0304.4600	-- Toothfish (*Dissostichus spp.*)	35%	300%	---	lb.
0304.49	-- Other:				
0304.4910	--- Grouper	35%	300%	---	lb.
0304.4920	--- Jack	35%	300%	---	lb.
0304.4930	--- Snapper	35%	300%	---	lb.
0304.4990	--- Other	35%	300%	---	lb.
	- Other fresh or chilled :				
0304.5100	-- Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	35%	300%	---	lb.
0304.5200	--Salmonidae	35%	300%	---	lb.
0304.5300	-- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae*	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0304.5400	-- Swordfish (*Xiphias gladius*)	35%	300%	---	lb.
0304.5500	-- Toothfish (*Dissostichus spp.*)	35%	300%	---	lb.
0304.5990	--- Other	35%	300%	---	lb.
	- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :				
0304.6100	-- Tilapias (*Oreochromis spp*.)	35%	300%	---	lb.
0304.6200	-- Catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.)	35%	300%	---	lb.
0304.6300	-- Nile Perch (*Lates niloticus*)	35%	300%	---	lb.
0304.6900	-- Other	35%	300%	---	lb.
	- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae* :				
0304.7100	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	35%	300%	---	lb.
0304.7200	-- Haddock (*Melanogrammus aeglefinus*)	35%	300%	---	lb.
0304.7300	-- Coalfish (*Pollachius virens*)	35%	300%	---	lb.
0304.7400	-- Hake (*Merluccius spp*., *Urophycis spp*.)	35%	300%	---	lb.
0304.7500	-- Alaska Pollack (*Theragra chalcogramma*)	35%	300%	---	lb.
0304.7900	-- Other	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Frozen fillets of other fish :				
0304.8100	-- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Huchohucho*)	35%	300%	---	lb.
0304.8200	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	35%	300%	---	lb.
0304.8300	-- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*)	35%	300%	---	lb.
0304.8400	-- Swordfish (*Xiphias gladius*)	35%	300%	---	lb.
0304.8500	-- Toothifish (*Dissostichus spp.)*	35%	300%	---	lb.
0304.8600	-- Herrings (*Clupea harengus, Clupea pallasii*)	35%	300%	---	lb.
0304.8700	-- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*)	35%	300%	---	lb.
0304.89	-- Other:				
0304.8910	--- Grouper	35%	300%	---	lb.
0304.8920	--- Jack	35%	300%	---	lb.
0304.8930	--- Snapper	35%	300%	---	lb.
0304.8990	--- Other	35%	300%	---	lb.
	- Other, frozen :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0304.9100	-- Swordfish (*Xiphias gladius*)	35%	300%	---	lb.
0304.9200	-- Toothfish (*dissostichus spp*.)	35%	300%	---	lb.
0304.9300	-- Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	35%	300%	---	lb.
0304.9400	-- Alaska Pollack (*Theragra chalcogramma*)	35%	300%	---	lb.
0304.9500	-- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, other than Alaska Pollack (*Theragra chalcogramma*)	35%	300%	---	lb.
0304.9900	-- Other	35%	300%	---	lb.
03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**				
0305.1000	- Flours, meals and pellets of fish, fit for human consumption	35%	---	EPA	lb.
0305.2000	- Livers and roes of fish, dried, smoked, salted or in brine	Free	---	EPA	lb.
	- Fish fillets, dried, salted or in brine, but not smoked :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0305.3100	-- Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free	300%	EPA	lb.
0305.3200	-- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	Free	300%	EPA	lb.
0305.3900	-- Other	Free	300%	EPA	lb.
	- Smoked fish, including fillets, other than edible fish offal :				
0305.4100	-- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon *(Hucho hucho*)	Free	---	EPA	lb.
0305.4200	-- Herrings (*Clupea harengus, Clupea pallasii*)	Free	300%	EPA	lb.
0305.4300	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free	300%	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0305.4400	-- Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free	300%	EPA	lb.
0305.4900	-- Other	Free	300%	EPA	lb.
	- Dried fish, other than edible fish offal, whether or not salted but not smoked :				
0305.5100	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free	300%	EPA	lb.
0305.5900	-- Other	Free	300%	EPA	lb.
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :				
0305.6100	-- Herrings (*Clupea harengus, Clupea pallasii*)	Free	300%	EPA	lb.
0305.6200	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free	300%	EPA	lb.
0305.6300	-- Anchovies (*Engraulis spp*.)	Free	300%	EPA	lb.
0305.6400	-- Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free	300%	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0305.6900	-- Other	Free	300%	EPA	lb.
	- Fish fins, heads, tails, maws and other edible fish offal :				
0305.7100	-- Shark fins	Free	---	EPA	lb.
0305.7200	-- Fish heads, tails, and maws	Free	---	EPA	lb.
0305.7900	-- Other	Free	---	EPA	lb.
03.06	**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.**				
	- Frozen :				
0306.11	-- Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*):				
0306.1110	--- Spiny lobsters, whole (*Panulirus argus*)	35%	300%	---	lb.
0306.1120	--- Spiny lobsters, heads of (*Panulirus argus*)	35%	300%	---	lb.
0306.1130	--- Spiny lobsters, tails of (*Panulirus argus*)	35%	300%	---	lb.
0306.1140	--- Spiny lobsters, meat of, (*Panulirus argus*)	35%	300%	---	lb.
0306.1150	--- Other Spiny lobsters, (*Panulirus argus*)	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0306.1190	--- Other	35%	300%	---	lb.
0306.1200	-- Lobsters (*Homarus spp*.)	35%	300%	---	lb.
0306.14	-- Crabs:				
0306.1410	--- Stone crab claws	35%	300%	---	lb.
0306.1420	--- Land crabs	35%	300%	---	lb.
0306.1490	--- Other marine crabs	35%	300%	---	lb.
0306.1500	-- Norway lobsters (*Nephrops orvegicus*)	35%	---	---	lb.
0306.16	-- Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*):				
0306.1610	--- Shrimps	35%	---	---	lb.
0306.1620	--- Prawns	35%	---	---	lb.
0306.17	-- Other shrimps and prawns :				
0306.1710	--- Shrimps	35%	---	---	lb.
0306.1720	--- Prawns	35%	---	---	lb.
0306.1900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	35%	---	---	lb.
	- Not frozen :				
0306.21	-- Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp*.):				
0306.2110	--- Spiny lobsters, live (*Panulirus argus*)	35%	300%	---	lb.
0306.2120	--- Spiny lobsters, whole, fresh or chilled (*Panulirus argus*)	35%	300%	---	lb.
0306.2130	--- Spiny lobsters heads of, fresh or chilled (*Panulirus argus*)	35%	300%	---	lb.
0306.2140	--- Spiny lobsters, tails of, fresh or chilled (*Panulirus argus*)	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0306.2150	--- Spiny lobsters meat of, fresh or chilled (*Panulirus argus*)	35%	300%	---	lb.
0306.2160	--- Other Spiny lobsters, fresh or chilled (*Panulirus argus*)	35%	300%	---	lb.
0306.2190	--- Other	35%	300%	---	lb.
0306.2200	-- Lobsters (*Homarus spp.)*	35%	300%	---	lb.
0306.2400	-- Crabs	35%	300%	---	lb.
0306.2500	-- Norway lobsters (*Nephrops orvegicus*)	35%	---	---	lb.
0306.26	-- Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)				
0306.2610	--- Shrimps	10%	300%	---	lb
0306.2620	--- Prawns	35%	300%	---	lb
0306.27	-- Other shrimps and prawns :				
0306.2710	--- Shrimps, live, for use as bait	10%	300%	---	lb
0306.2720	--- Shrimps, other	35%	300%	---	lb
0306.2790	--- Prawns	35%	300%	---	lb
0306.2900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	35%	---	---	lb.
03.07	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.**				
	- Oysters :				
0307.1100	-- Live, fresh or chilled	35%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0307.1900	-- Other	35%	---	EPA	lb.
	- Scallops, including queen scallops, of the genera P*ecten*, *Chlamys* or *Placopecten*:				
0307.2100	-- Live, fresh or chilled	35%	---	EPA	lb.
0307.2900	-- Other	35%	---	EPA	lb.
	- Mussels (*Mytilus spp.*, *Perna spp.*):				
0307.3100	-- Live, fresh or chilled	35%	---	EPA	lb.
0307.3900	-- Other	35%	---	EPA	lb.
	- Cuttle fish (*Sepia officinalis*, *Rossia macrosoma*, *Sepiola spp.*) and squid (*Ommastrephes spp.*, *Loligo spp.*, *Nototodarus spp.*, *Sepioteuthis spp.*):				
0307.4100	-- Live, fresh or chilled	35%	---	EPA	lb.
0307.4900	-- Other	35%	---	EPA	lb.
	- Octopus (*Octopus spp.*):				
0307.5100	-- Live, fresh or chilled	35%	---	EPA	lb.
0307.5900	-- Other	35%	---	EPA	lb.
0307.6000	- Snails, other than sea snails	35%	---	EPA	lb.
	- Clams, cockles and ark shells (families *Arcidae*, *Arcticidae*, *Cardiidae*, *Donacidae*, *Hiatellidae*, *Mactridae*, *Mesodesmatidae*, *Myidae*, *Semelidae*, *Solecurtidae*, *Solenidae*, *Tridacnidae* and *Veneridae*) :				
0307.7100	-- Live, fresh or chilled	35%	---	EPA	lb.
0307.7900	-- Other	35%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Abalone (*Haliotis spp*.) :				
0307.8100	-- Live, fresh or chilled	35%	---	EPA	lb.
0307.8900	-- Other	35%	---	EPA	lb.
	- Other, including flours, meals and pellets, fit for human consumption :				
0307.91	-- Live, fresh or chilled:				
0307.9110	--- Conch, live (*strombus*)	35%	300%	EPA	lb.
0307.9120	--- Conch, fresh or chilled (*strombus*)	35%	300%	EPA	lb.
0307.9190	--- Other	35%	300%	EPA	lb.
0307.99	-- Other :				
0307.9910	--- Conch, frozen (*strombus*)	35%	300%	EPA	lb.
0307.9920	--- Other conch (*strombus*)	35%	300%	EPA	lb.
0307.9990	--- Other	35%	300%	EPA	lb.
03.08	**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.**				
	- Sea cucumbers (*Stichopus japonicus*, *Holothurioidea*)				
0308.1100	-- Live, fresh or chilled	35%	---	EPA	lb.
0308.1900	-- Other	35%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Sea urchins (*Strongylocentrotus spp*., *Paracentrotus lividus*, *Loxechinus albus*, *Echichinus esculentus*) :				
0308.2100	-- Live, fresh or chilled	35%	---	EPA	lb.
0308.2900	-- Other	35%	---	EPA	lb.
	- Jellyfish (*Rhopilema spp*.) :				
0308.3000	- Live, fresh or chilled	35%	---	EPA	lb.
0308.9000	- Other	35%	---	EPA	lb.

Chapter 4

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

Notes.

1.- The expression "milk" means full cream milk or partially or completely skimmed milk.

2.- For the purposes of heading 04.05 :

(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid producing bacteria.

(b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.

3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics :

(a) a milkfat content, by weight of the dry matter, of 5 % or more;

(b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and

(c) they are moulded or capable of being moulded.

4.- This Chapter does not cover :

(a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or

(b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

1.- For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**				
0401.10	- Of a fat content, by weight, not exceeding 1%:				
0401.1010	--- Skimmed milk	10%	300%	---	lb.
0401.1090	--- Other	10%	300%	---	lb.
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:				
0401.2010	--- 2% Low fat milk	10%	300%	---	lb.
0401.2020	--- Whole milk	10%	300%	---	lb.
0401.2090	--- Other	10%	300%	---	lb.
0401.4000	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	10%	300%	---	lb.
0401.5000	- Of a fat content, by weight, exceeding 10 %	10%	300%	---	lb.
04.02	**Milk and cream, concentrated or containing added sugar or other sweetening matter.**				
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:				
0402.1010	--- Packaged for infant use	Free	---	---	lb.
0402.1090	--- Other	Free	---	---	lb.
0402.21	-- Not containing added sugar or other sweetening matter:				
0402.2110	--- Packaged for infant use	Free	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0402.2190	--- Other	Free	---	---	lb.
0402.29	-- Other:				
0402.2910	--- Packaged for infant use	Free	---	---	lb.
0402.2990	--- Other	Free	---	---	lb.
	-Other :				
0402.91	-- Not containing added sugar or other sweetening matter :				
0402.9110	--- Evaporated milk	Free	---	---	lb.
0402.9120	--- Packaged for infant use	Free	---	---	lb.
0402.9190	--- Other	Free	---	---	lb.
0402.99	-- Other :				
0402.9910	--- Sweetened condensed milk	Free	---	---	lb.
0402.9920	--- Packaged for infant use	Free	---	---	lb.
0402.9990	--- Other	Free	---	---	lb.
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.**				
0403.1000	- Yogurt	10%	300%	---	lb.
0403.9000	- Other	35%	---	---	lb.
04.04	**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0404.1000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	35%	---	EPA	lb.
0404.9000	- Other	Free	---	EPA	lb.
04.05	**Butter and other fats and oils derived from milk; dairy spreads.**				
0405.1000	- Butter	Free	---	EPA	lb.
0405.2000	- Dairy spreads	Free	---	---	lb.
0405.9000	- Other	Free	---	---	lb.
04.06	**Cheese and curd.**				
0406.1000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	10%	---	---	lb.
0406.2000	- Grated or powdered cheese, of all kinds	10%	---	---	lb.
0406.3000	- Processed cheese, not grated or powdered	10%	---	---	lb.
0406.4000	- Blue-veined cheese and other cheese containing viens produced by *Penicillium roqueforti*	10%	---	---	lb.
0406.9000	- Other cheese	10%	---	---	lb.
04.07	**Birds' eggs, in shell, fresh, preserved or cooked.**				
	- Fertilised eggs for incubation :				
0407.1100	-- Of fowls of the species *Gallus domesticus*	10%	300%	---	lb.
0407.1900	-- Other	10%	300%	---	lb.
	- Other fresh eggs :				
0407.2100	-- Of fowls of the species *Gallus domesticus*	10%	300%	---	lb.
0407.2900	-- Other	10%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0407.9000	- Other	10%	300%	---	lb.
04.08	**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.**				
	- Egg yolks :				
0408.1100	-- Dried	10%	---	---	lb.
0408.1900	-- Other	10%	---	---	lb.
	- Other :				
0408.9100	-- Dried	10%	---	---	lb.
0408.9900	-- Other	10%	---	---	lb.
04.09	**Natural honey.**				
0409.0000	Natural honey	35%	300%	---	lb.
04.10	**Edible products of animal origin, not elsewhere specified or included.**				
0410.0000	Edible products of animal origin, not elsewhere specified or included.	35%	---	EPA	lb.

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

1.- This Chapter does not cover :

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) Prepared knots or tufts for broom or brush making (heading 96.03).

2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4.- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
05.01	**Human hair, unworked, whether or not washed or scoured; waste of human hair.**				
0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	35%	---	EPA	lb.
05.02	**Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0502.1000	- Pigs', hogs' or boars' bristles and hair and waste thereof	35%	---	EPA	lb.
0502.9000	- Other	35%	---	EPA	lb.
[05.03]					
05.04	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.**				
0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	35%	---	EPA	lb.
05.05	**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.**				
0505.1000	- Feathers of a kind used for stuffing; down	35%	---	EPA	lb.
0505.9000	- Other	35%	---	EPA	lb.
05.06	**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.**				
0506.1000	- Ossein and bones treated with acid	35%	---	EPA	lb.
0506.9000	- Other	35%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
05.07	**Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.**				
0507.1000	- Ivory; ivory powder and waste	35%	---	EPA	lb.
0507.9000	- Other	35%	---	EPA	lb.
05.08	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.**				
0508.0010	--- Conch shells	35%	---	EPA	lb.
0508.0020	--- Helmet shells	35%	---	EPA	lb.
0508.0030	--- Coral	35%	---	EPA	lb.
0508.0090	--- Other	35%	---	EPA	lb.
[05..09]					
05.10	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.**				
0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	35%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
05.11	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**				
0511.1000	- Bovine semen	35%	---	EPA	lb.
	- Other:				
0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:				
0511.9110	--- Balao, mullet and pilchard for use as bait	Free	---	EPA	lb.
0511.9190	--- Other	35%	---	EPA	lb.
0511.9900	-- Other	35%	---	EPA	lb.

Section II
VEGETABLE PRODUCTS

Note.

1.- In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes.

1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
06.01	**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.**				
0601.1000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	25%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0601.2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	25%	---	EPA	No.
06.02	**Other live plants (including their roots), cuttings and slips ; mushroom spawn.**				
0602.1000	- Unrooted cuttings and slips	25%	---	EPA	No.
0602.20	-- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:				
0602.2010	--- Coconuts	25%	---	EPA	No.
0602.2020	--- Bananas	25%	---	EPA	No.
0602.203	--- Citrus:				
0602.2031	---- Oranges	25%	---	EPA	No.
0602.2032	---- Grapefruits	25%	---	EPA	No.
0602.2033	---- Limes	25%	---	EPA	No.
0602.2034	---- Lemons	25%	---	EPA	No.
0602.2035	---- Tangerines	25%	---	EPA	No.
0602.2039	---- Other	25%	---	EPA	No.
0602.2040	--- Mangoes	25%	---	EPA	No.
0602.2050	--- Strawberries	25%	---	EPA	No.
0602.2090	--- Other	25%	---	EPA	No.
0602.3000	- Rhododendrons and azaleas, grafted or not	25%	---	EPA	No.
0602.4000	- Roses, grafted or not	25%	---	EPA	No.
0602.90	- Other :				
0602.9010	--- Palms	25%	---	EPA	No.
0602.9020	--- Grass and sod	25%	300%	EPA	lb.
0602.9090	--- Other	25%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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.**				
	- Fresh :				
0603.1100	-- Roses	35%	300%	EPA	lb.
0603.1200	-- Carnations	35%	300%	EPA	lb.
0603.1300	-- Orchids	35%	300%	EPA	lb.
0603.1400	-- Chrysanthemums	35%	300%	EPA	lb.
0603.1500	-- Lilies (*Lilium spp*.)	35%	300%	EPA	lb.
0603.1900	-- Other	35%	300%	EPA	lb.
0603.9000	- Other	35%	300%	EPA	lb.
0604.	**Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**				
0604.20	- Fresh				
0604.2010	--- Christmas trees	35%	---	EPA	No.
0604.2090	--- Other	35%	---	EPA	lb.
0604.9000	- Other	35%	---	EPA	lb.

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

1.- This Chapter does not cover forage products of heading 12.14.

2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn *(Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :

(a) dried leguminous vegetables, shelled (heading 07.13);

(b) sweet corn in the forms specified in headings 11.02 to 11.04;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);

(d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

4.- However, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta are excluded from this Chapter (heading 09.04).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
07.01	**Potatoes, fresh or chilled.**				
0701.1000	- Seed	Free	300%	EPA	lb.
0701.9000	- Other	Free	300%	EPA	lb.
07.02	**Tomatoes, fresh or chilled.**				
0702.0000	Tomatoes, fresh or chilled	10%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
07.03	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**				
0703.10	- Onions and shallots:				
0703.1010	--- Onions	10%	300%	---	lb.
0703.1020	--- Shallots	10%	300%	---	lb.
0703.2000	- Garlic	10%	300%	EPA	lb.
0703.9000	- Leeks and other alliaceous vegetables	10%	300%	EPA	lb.
07.04	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**				
0704.10	- Cauliflowers and headed broccoli:				
0704.1010	--- Cauliflowers	10%	300%	---	lb.
0704.1020	--- Headed broccoli	10%	300%	---	lb.
0704.2000	- Brussels sprouts	10%	300%	EPA	lb.
0704.90	- Other:				
0704.9010	--- Cabbages	10%	300%	---	lb.
0704.9090	--- Other	10%	300%	---	lb.
07.05	**Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.**				
	- Lettuce :				
0705.1100	-- Cabbage lettuce (head lettuce)	10%	300%	---	lb.
0705.19	-- Other:				
0705.1910	--- Romain	10%	300%	---	lb.
0705.1990	--- Other	10%	300%	---	lb.
	- Chicory :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0705.2100	-- Witloof chicory (*Cichorium intybus var.foliosum*)	10%	---	EPA	lb.
0705.2900	-- Other	10%	---	EPA	lb.
07.06	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**				
0706.10	- Carrots and turnips :				
0706.1010	--- Carrots	10%	300%	---	lb.
0706.1020	--- Turnips	10%	300%	---	lb.
0706.90	- Other :				
0706.9010	--- Salad Beetroot	10%	300%	---	lb.
0706.9020	--- Radishes	10%	300%	---	lb.
0706.9090	--- Other	10%	300%	---	lb.
07.07	**Cucumbers and gherkins, fresh or chilled.**				
0707.00	- Cucumbers and gherkins, fresh or chilled				
0707.0010	--- Cucumbers	10%	300%	---	lb.
0707.0020	--- Gherkins	10%	300%	---	lb.
07.08	**Leguminous vegetables, shelled or unshelled, fresh or chilled.**				
0708.1000	- Peas (*Pisum sativum*)	10%	300%	---	lb.
0708.20	- Beans (*Vigna spp., Phaseolus spp.*):				
0708.2010	--- Blackeyed peas	10%	300%	---	lb.
0708.2020	--- Lima Beans	10%	300%	---	lb.
0708.2030	--- Cow peas	10%	300%	---	lb.
0708.2090	--- Other	10%	300%	---	lb.
0708.90	- Other leguminous vegetables:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0708.9010	--- Pigeon peas (Cajanus cajun)	10%	300%	---	lb.
0708.9090	--- Other	10%	300%	---	lb.
07.09	**Other vegetables, fresh or chilled.**				
0709.2000	- Asparagus	10%	300%	EPA	lb.
0709.3000	- Aubergines (egg-plants)	10%	300%	EPA	lb.
0709.4000	- Celery other than celeriac	10%	300%	EPA	lb.
	- Mushrooms and truffles :				
0709.5100	-- Mushrooms of the genus *Agaricus*	10%	300%	EPA	lb.
0709.5900	-- Other	10%	300%	EPA	lb.
0709.60	- Fruits of the genus *Capsicum* or of the genus *Pimenta*:				
0709.6010	--- Sweet peppers (*Capsicum annum var annum*)	10%	300%	---	lb.
0709.6020	--- Hot peppers	10%	300%	---	lb.
0709.6090	--- Other	10%	300%		lb.
0709.7000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	10%	300%	---	lb.
	Other:				
0709.9100	-- Globe artichokes	10%	300%	---	lb.
0709.9200	-- Olives	10%	300%	---	lb.
0709.93	-- Pumpkins, squash and gourds (*Cucurbita spp*.):				
0709.9310	--- Pumpkin	10%	300%	---	lb.
0709.9320	--- Squash	10%	300%	---	lb.
0709.9390	--- Gourds	10%	300%	---	lb.
0709.99	- Other :				
0709.9920	--- Okra	10%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0709.9930	--- Corn	10%	300%	---	lb.
0709.9940	--- Squash	10%	300%	---	lb.
0709.9950	--- Beets	10%	300%	---	lb.
0709.9990	--- Other	10%	300%	---	lb.
07.10	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**				
0710.1000	- Potatoes	Free	300%	EPA	lb.
	- Leguminous vegetables, shelled or unshelled :				
0710.2100	-- Peas (*Pisum sativum*)	Free	300%	---	lb.
0710.2200	-- Beans (*Vigna spp., Phaseolus spp.*)	Free	300%	---	lb.
0710.29	-- Other :				
0710.2910	--- Pigeon peas (Cajanus cajun)	Free	300%	---	lb.
0710.2920	--- Beans, other	Free	300%	---	lb.
0710.2990	--- Other	Free	300%	---	lb.
0710.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	300%	---	lb.
0710.4000	- Sweet corn	Free	300%	---	lb.
0710.80	- Other vegetables :				
0710.8010	--- Okra	Free	300%	---	lb.
0710.8020	--- Tomatoes	Free	300%	---	lb.
0710.8030	--- Brussels sprouts	Free	300%	---	lb.
0710.8040	--- Broccoli	Free	300%	---	lb.
0710.8050	--- Cauliflowers	Free	300%	---	lb.
0710.8060	--- Carrots	Free	300%	---	lb.
0710.8090	--- Other	Free	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0710.9000	- Mixtures of vegetables	Free	300%	---	lb.
07.11	**Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**				
0711.2000	- Olives	35%	---	EPA	lb.
0711.40	- Cucumbers and gherkins :				
0711.4010	--- Cucumbers	35%	300%	EPA	lb.
0711.4090	--- Gherkins	35%	300%	EPA	lb.
	- Mushrooms and truffles :				
0711.5100	-- Mushrooms of the genus *Agaricus*	35%	300%	EPA	lb.
0711.5900	-- Other	35%	300%	EPA	lb.
0711.90	- Other vegetables; mixtures of vegetables :				
0711.9010	--- Beans	35%	300%	EPA	lb.
0711.9020	--- Pigeon peas (*Cajanus cajun*)	35%	300%	EPA	lb.
0711.9030	--- Tomatoes	35%	300%	EPA	lb.
0711.9090	--- Other	35%	300%	EPA	lb.
07.12	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**				
0712.2000	- Onions	35%	300%	EPA	lb.
	- Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*)and truffles :				
0712.3100	-- Mushrooms of the genus *Agaricus*	35%	---	EPA	lb.
0712.3200	-- Wood ears (*Auricularia spp*.)	35%	---	EPA	lb.
0712.3300	-- Jelly fungi (*Tremella spp*.)	35%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0712.3900	-- Other	35%	---	EPA	lb.
0712.90	- Other vegetables; mixtures of vegetables :				
0712.9010	--- Tomatoes	35%	300%	EPA	lb.
0712.9090	--- Other	35%	---	EPA	lb.
07.13	**Dried leguminous vegetables, shelled, whether or not skinned or split.**				
0713.1000	- Peas (*Pisum sativum*)	10%	300%	---	lb.
0713.2000	- Chickpeas (garbanzos)	10%	300%	---	lb.
	- Beans (*Vigna spp., Phaseolus spp.*) :				
0713.3100	-- Beans of the species *Vigna mungo* (L.) *Hepper* or *Vigna radiata* (L.) *Wilczek*	10%	300%	---	lb.
0713.3200	-- Small red (*Adzuki*) beans (*Phaseolus or Vigna angularis*)	10%	300%	---	lb.
0713.3300	-- Kidney beans, including white pea beans (*Phaseolus vulgaris*)	10%	300%	---	lb.
0713.3400	-- Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*)	10%	300%	---	lb.
0713.3500	-- Cow peas (*Vigna unguiculata*)	10%	300%	---	lb.
0713.39	- Other :				
0713.3910	--- Blackeyed peas	10%	300%	---	lb.
0713.3920	--- Lima beans	10%	300%	---	lb.
0713.3990	--- Other	10%	300%	---	lb.
0713.4000	- Lentils	10%	300%	---	lb.
0713.5000	- Broad beans (*Vicia faba var.major*) and horse beans (*Vicia faba var.equina, Vicia faba var.minor*)	10%	300%	---	lb.
0713.6000	- Pigeon peas (*Cajanus cajan*)	10%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0713.9000	- Other	10%	300%	---	lb.
07.14	**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.**				
0714.10	- Manioc (cassava) :				
0714.1010	--- Fresh	10%	300%	---	lb.
0714.1090	--- Dried	30%	300%	---	lb.
0714.20	- Sweet potatoes :				
0714.2010	--- Fresh	Free	300%	---	lb.
0714.2090	--- Dried	35%	300%	---	lb.
0714.30	-Yams (*Dioscorea spp*.) :				
0714.3010	--- Fresh	10%	300%	---	lb.
0714.3090	--- Dried	35%	300%	---	lb.
0714.40	-Taro (*Colocasia spp.*) :				
0714.4010	--- Fresh	10%	300%	---	lb.
0714.4090	--- Other	35%	300%	---	lb.
0714.50	-Yautia (*Xanthosoma spp.*) (or cocoa yam):				
0714.5010	--- Fresh	10%	300%	---	lb.
0714.5090	--- Other	35%	300%	---	lb.
0714.90	- Other :				
0714.9010	--- Fresh	10%	300%	---	lb.
0714.9090	--- Other	35%	300%	---	lb.

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :

(a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
08.01	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**				
	- Coconuts :				
0801.1100	-- Desiccated	35%	300%	EPA	lb.
0801.1200	-- In the inner shell (endocarp)	10%	300%	EPA	lb.
0801.1900	-- Other	10%	300%	EPA	lb.
	- Brazil nuts :				
0801.21	-- In shell :				
0801.2110	--- Unpackaged	10%	---	EPA	lb.
0801.2190	--- Other	35%	---	EPA	lb.
0801.22	-- Shelled :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0801.2210	--- Unpackaged	10%	---	EPA	lb.
0801.2290	--- Other	35%	---	EPA	lb.
	- Cashew nuts :				
0801.31	-- In shell :				
0801.3110	--- Unpackaged	10%	---	---	lb.
0801.3190	--- Other	35%	---	---	lb.
0801.32	-- Shelled :				
0801.3210	--- Unpackaged	10%	---	---	lb.
0801.3290	--- Other	35%	---	---	lb.
08.02	**Other nuts, fresh or dried, whether or not shelled or peeled.**				
	- Almonds :				
0802.11	-- In shell :				
0802.1110	---Unpackaged	10%	---	EPA	lb.
0802.1190	--- Other	35%	---	EPA	lb.
0802.12	-- Shelled :				
0802.1210	--- Unpackaged	10%	---	EPA	lb.
0802.1290	--- Other	35%	---	EPA	lb.
	- Hazelnuts or filberts (*Corylus spp.*) :				
0802.21	- In shell :				
0802.2110	--- Unpackaged	10%	---	EPA	lb.
0802.2190	--- Other	35%	---	EPA	lb.
0802.22	-- Shelled :				
0802.2210	--- Unpackaged	10%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0802.2290	--- Other	35%	---	EPA	lb.
	- Walnuts :				
0802.31	-- In shell :				
0802.3110	--- Unpackaged	10%	---	EPA	lb.
0802.3190	--- Other	35%	---	EPA	lb.
0802.32	-- Shelled :				
0802.3210	--- Unpackaged	10%	---	EPA	lb.
0802.3290	--- Other	35%	---	EPA	lb.
	- Chestnuts (*Castanea spp.*) :				
0802.41	-- In shell :				
0802.4110	--- Unpackaged	10%	---	EPA	lb.
0802.4190	--- Other	35%	---	EPA	lb.
0802.42	-- Shelled :				
0802.4210	--- Unpackaged	10%	---	EPA	lb.
0802.4290	--- Other	35%	---	EPA	lb.
	- Pistachios :				
0802.51	-- In shell :				
0802.5110	--- Unpackaged	10%	---	EPA	lb.
0802.5190	--- Other	35%	---	EPA	lb.
0802.52	-- Shelled :				
0802.5210	--- Unpackaged	10%	---	EPA	lb.
0802.5290	--- Other	35%	---	EPA	lb.
	- Macadamia nuts:				
0802.61	-- In shell :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0802.6110	--- Unpackaged	10%	---	EPA	lb.
0802.6190	--- Other	35%	---	EPA	lb.
0802.62	-- Shelled :				
0802.6210	--- Unpackaged	10%	---	EPA	lb.
0802.6290	--- Other	35%	---	EPA	lb.
0802.70	- Kola nuts (*Cola spp.*) :				
0802.7010	--- Unpackaged	10%	---	EPA	lb.
0802.7090	--- Other	35%	---	EPA	lb.
0802.80	- Areca nuts :				
0802.8010	--- Unpackaged	10%	---	EPA	lb.
0802.8090	--- Other	35%	---	EPA	lb.
0802.90	- Other :				
0802.9010	--- Unpackaged	10%	---	EPA	lb.
0802.9090	--- Other	35%	---	EPA	lb.
08.03	**Bananas, including plantains, fresh or dried.**				
	- Bananas, including plantains, fresh or dried				
0803.10	- Plantains:				
0803.1030	--- Plantains, fresh	Free	300%	---	lb.
	-- Plantains, dried :				
0803.1041	--- Unpackaged	10%	300%	---	lb.
0803.1049	--- Other	35%	300%	---	lb.
0803.90	- Other:				
0803.9010	--- Bananas, fresh	Free	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	--- Bananas, dried :				
0803.9021	--- Unpackaged	10%	300%	---	lb.
0803.9029	--- Other	35%	300%	---	lb.
08.04	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**				
0804.10	-- Dates:				
0804.1010	--- Fresh	Free	300%	EPA	lb.
	--- Dried:				
0804.1021	---- Unpackaged	10%	300%	EPA	lb.
0804.1029	---- Other	35%	300%	EPA	lb.
0804.20	-- Figs :				
0804.2010	--- Fresh	Free	---	EPA	lb.
	--- Dried :				
0804.2021	---- Unpackaged	10%	---	EPA	lb.
0804.2029	---- Other	35%	---	EPA	lb.
0804.30	- Pineapples :				
0804.3010	--- Fresh	40%	300%	---	No.
	--- Dried :				
0804.3021	---- Unpackaged	10%	300%	---	No.
0804.3029	---- Other	35%	300%	---	No.
0804.40	- Avocados :				
0804.4010	--- Fresh	Free	300%	---	lb.
	--- Dried :				
0804.4021	---- Unpackaged	10%	300%	---	lb.
0804.4029	--- Other	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0804.50	- Guavas, mangoes and mangosteens :				
0804.5010	--- Guavas, fresh	Free	300%	---	lb.
0804.5020	--- Guavas, dried	10%	300%	---	lb.
0804.5030	--- Mangoes, fresh	Free	300%	---	lb.
	--- Mangoes, dried :				
0804.5041	---- Unpackaged	10%	300%	---	lb.
0804.5049	---- Other	35%	300%	---	lb.
0804.5050	---- Mangosteens, fresh	Free	300%	---	lb.
	--- Mangosteens, dried :				
0804.5061	---- Unpackaged	10%	300%	---	lb.
0804.5069	---- Other	35%	300%	---	lb.
08.05	**Citrus fruit, fresh or dried.**				
0805.10	- Oranges :				
0805.1010	--- Orange, fresh	Free	300%	---	lb.
	--- Oranges, dried :				
0805.1021	---- Unpackaged	10%	300%	---	lb.
0805.1029	---- Other	35%	300%	---	lb.
0805.20	- Mandarins (including tangerines and satsumas) ; clementines, wilkings and similar citrus hybrids :				
0805.2010	--- Tangerines, fresh	Free	300%	---	lb.
	--- Tangerines, dried :				
0805.2021	---- Unpackaged	10%	300%	---	lb.
0805.2029	---- Other	35%	300%	---	lb.
0805.2030	--- Tangelos, fresh	10%	300%	---	lb.
	--- Tangelos, dried :				
0805.2041	---- Unpackaged	10%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0805.2049	---- Other	35%	300%	---	lb.
0805.2080	--- Other, fresh	Free	300%	---	lb.
	--- Other, dried :				
0805.2091	---- Unpackaged	10%	300%	---	lb.
0805.2099	---- Other	35%	300%	---	lb.
0805.40	- Grapefruit, including pomelos :				
0805.4010	--- Fresh	Free	300%	---	lb.
	--- Dried :				
0805.4021	---- Unpackaged	10%	300%	---	lb.
0805.4029	---- Other	35%	300%	---	lb.
0805.50	-- Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifoliam, Citrus latifolia*) :				
0805.5010	--- Lemons, fresh	Free	300%	---	lb.
	--- Lemons, dried :				
0805.5021	---- Unpackaged	10%	300%	---	lb.
0805.5029	---- Other	35%	300%	---	lb.
0805.5030	--- Limes, fresh	Free	300%	---	lb.
	--- Limes, dried :				
0805.5041	---- Unpackaged	10%	300%	---	lb.
0805.5049	---- Other	35%	300%	---	lb.
0805.90	-- Other :				
0805.9010	--- Fresh	Free	300%	---	lb.
	--- Dried :				
0805.9021	---- Unpackaged	10%	300%	---	lb.
0805.9029	---- Other	35%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
08.06	**Grapes, fresh or dried.**				
0806.1000	- Fresh	Free	---	EPA	lb.
0806.20	-- Dried :				
0806.2010	--- Unpackaged	10%	---	---	lb.
0806.2090	--- Other	35%	---	---	lb.
08.07	**Melons (including watermelons) and papaws (papayas), fresh.**				
	- Melons (including watermelons) :				
0807.1100	-- Watermelons	Free	300%	---	lb.
0807.19	-- Other :				
0807.1910	--- Muskmelons	Free	300%	---	lb.
0807.1920	--- Cantaloupes	Free	300%	---	lb.
0807.1930	--- Honeydews	Free	300%	---	lb.
0807.1990	--- Other	Free	300%	---	lb.
0807.2000	- Papaws (papayas)	Free	300%	---	lb.
08.08	**Apples, pears and quinces, fresh.**				
0808.1000	- Apples	Free	---	EPA	lb.
0808.3000	- Pears	Free	---	EPA	lb.
0808.4000	- Quinces	Free	---	EPA	lb.
08.09	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**				
0809.1000	- Apricots	Free	---	EPA	lb.
	- Cherries :				
0809.2100	-- Sour cherries (*Prunus cerasus*)	Free	---	EPA	lb.
0809.2900	-- Other	Free	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0809.30	-- Peaches, including nectarines :				
0809.3010	--- Peaches	Free	---	EPA	lb.
0809.3020	--- Nectarines	Free	---	EPA	lb.
0809.4000	- Plums and sloes	Free	---	EPA	lb.
08.10	**Other fruit, fresh.**				
0810.1000	- Strawberries	Free	300%	EPA	lb.
0810.2000	- Raspberries, blackberries, mulberries and loganberries	Free	---	EPA	lb.
0810.3000	- Black, white or red currants and gooseberries	Free	---	EPA	lb.
0810.4000	- Cranberries, bilberries and other fruits of the genus *Vaccinium*	Free	---	EPA	lb.
0810.5000	- Kiwifruit	Free	---	EPA	lb.
0810.6000	- Durians	Free	---	EPA	lb.
0810.7000	- Persimmons	Free	---	EPA	lb.
0810.90	-- Other :				
0810.9010	--- Other tropical and sub-tropical fruit	10%	---	EPA	lb.
0810.9090	--- Other	10%	---	EPA	lb.
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.**				
0811.1000	- Strawberries	10%	300%	EPA	lb.
0811.2000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	10%	---	EPA	lb.
0811.90	- Other :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0811.9010	--- Grapefruit	10%	300%	EPA	lb.
0811.9020	--- Guava	10%	300%	EPA	lb.
0811.9030	--- Limes	10%	300%	EPA	lb.
0811.9040	--- Oranges	10%	300%	EPA	lb.
0811.9050	--- Pineapples	10%	300%	EPA	lb.
0811.9060	--- Other tropical and sub-tropical fruit	10%	300%	EPA	lb.
0811.9090	--- Other	10%	---	EPA	lb.
08.12	**Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**				
0812.1000	- Cherries	10%	---	EPA	lb.
0812.9000	- Other	10%	---	EPA	lb.
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 :				
0813.1010	--- Unpackaged	10%	---	EPA	lb.
0813.1090	--- Other	35%	---	EPA	lb.
0813.20	- Prunes :				
0813.2010	--- Unpackaged	10%	---	EPA	lb.
0813.2090	--- Other	35%	---	EPA	lb.
0813.30	- Apples :				
0813.3010	--- Unpackaged	10%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0813.3090	--- Other	35%	---	EPA	lb.
0813.40	- Other fruit :				
0813.4010	--- Unpackaged	10%	---	EPA	lb.
0813.4090	--- Other	35%	---	EPA	lb.
0813.50	- Mixtures of nuts or dried fruits of this Chapter :				
0813.5010	--- Unpackaged	10%	---	EPA	lb.
0813.5090	--- Other	35%	---	EPA	lb.
08.14	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**				
0814.0000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	10%	---	EPA	lb.

Chapter 9

Coffee, tea, maté and spices

Notes.

1.- Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows :

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
09.01	**Coffee, whether or not roasted or decaffeinated ; coffee husks and skins ; coffee substitutes containing coffee in any proportion.**				
	- Coffee, not roasted :				
0901.1100	-- Not decaffeinated	Free	---	EPA	lb.
0901.12	-- Decaffeinated :				lb.
0901.1210	--- Decaffeinated, beans for blending	Free	---	EPA	lb.
0901.1290	--- Other	Free	---	EPA	lb.
	- Coffee roasted :				
0901.2100	-- Not decaffeinated	Free	---	EPA	lb.
0901.2200	-- Decaffeinated	Free	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0901.9000	- Other	Free	---	---	lb.
09.02	**Tea, whether or not flavoured.**				
0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg. (6.6 lb.)	Free	---	EPA	lb.
0902.2000	- Other green tea (not fermented)	Free	---	EPA	lb.
0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg (6.6 lb.)	Free	---	EPA	lb.
0902.4000	- Other black tea (fermented) and other partly fermented tea	Free	---	EPA	lb.
09.03	**Maté.**				
0903.0000	Maté.	35%	---	EPA	lb.
09.04	**Pepper of the genus** *Piper* **; dried or crushed or ground fruits of the genus** *Capsicum* **or of the genus** *Pimenta***.**				
	- Pepper :				
0904.1100	-- Neither crushed nor ground	10%	---	---	lb.
0904.12	-- Crushed or ground :				
0904.1210	--- Black pepper	10%	---	---	lb.
0904.1290	--- Other	10%	---	---	lb.
	- Fruits of the genus *Capsicum* or of the genus *Pimenta*				
0904.2100	-- Dried, neither crushed nor ground	10%	---	EPA	lb.
0904.2200	-- Crushed or ground	10%	---	EPA	lb.
09.05	**Vanilla.**				
0905.1000	- Neither crushed nor ground	10%	---	EPA	lb

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0905.2000	- Crushed or ground	10%	---	EPA	lb
09.06	**Cinnamon and cinnamon-tree flowers.**				
	- Neither crushed nor ground :				
0906.1100	-- Cinnamon (*Cinnamomum zeylanicum Blume*)	10%	---	EPA	lb.
0906.1900	-- Other	10%	---	EPA	lb.
0906.2000	- Crushed or ground	10%	---	EPA	lb.
09.07	**Cloves (whole fruit, cloves and stems).**				
0907.1000	- Neither crushed nor ground	10%	---	EPA	lb.
0907.2000	- Crushed or ground	10%	---	EPA	lb.
09.08	**Nutmeg, mace and cardamoms.**				
	- Nutmeg :				
0908.1100	-- Neither crushed nor ground	10%	---	EPA	lb.
0908.1200	-- Crushed or ground	10%	---	EPA	lb.
	- Mace :				
0908.2100	-- Neither crushed nor ground	10%	---	EPA	lb.
0908.2200	-- Crushed or ground	10%	---	EPA	lb.
	- Cardamoms :				
0908.3100	-- Neither crushed nor ground	10%	---	EPA	lb.
0908.3200	-- Crushed or ground	10%	---	EPA	lb.
09.09	**Seeds of anise, badian, fennel, coriander, cumin or caraway ; juniper berries.**				
	- Seeds of coriander :				
0909.2100	-- Neither crushed nor ground	10%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
0909.2200	-- Crushed or ground	10%	---	EPA	lb.
	- Seeds of cumin :				
0909.3100	-- Neither crushed nor ground	10%	---	EPA	lb.
0909.3200	-- Crushed or ground	10%	---	EPA	lb.
	- Seeds of anise, badian, caraway or fennel; juniper berries :				
0909.6100	-- Neither crushed nor ground	10%	---	EPA	lb.
0909.6200	-- Crushed or ground	10%	---	EPA	lb.
09.10	**Ginger, saffron, turmeric (*curcuma*), thyme, bay leaves, curry and other spices.**				
	- Ginger :				
0910.1100	-- Neither crushed nor ground	10%	---	---	lb.
0910.1200	-- Crushed or ground	10%	---	---	lb.
0910.2000	- Saffron	10%	---	EPA	lb.
0910.3000	- Turmeric (curcuma)	10%	---	EPA	lb.
	- Other spices :				
0910.9100	-- Mixtures referred to in Note 1 (b) to this Chapter	10%	---	EPA	lb.
0910.99	-- Other :				
0910.9910	--- Curry	10%	---	---	lb.
0910.9920	--- Thyme and bay leaves	10%	---	EPA	lb.
0910.9990	--- Other	10%	---	EPA	lb.

Chapter 10

Cereals

Notes.

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

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.

2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

1.- The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
10.01	**Wheat and meslin.**				
	- Durum wheat :				
1001.1100	-- Seed	35%	---	EPA	lb.
1001.1900	-- Other	35%	---	EPA	lb.
	- Other :				
1001.9100	-- Seed	35%	---	EPA	lb.
1001.9900	-- Other	35%	---	EPA	lb.
10.02	**Rye.**				
1002.1000	- Seed	35%	---	EPA	lb.
1002.90	- Other:	35%	---	EPA	lb.
1002.9010	--- For animal food	Free	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1002.9090	--- Other	35%	---	EPA	lb.
10.03	**Barley.**				
1003.1000	- Seed	35%	---	EPA	lb.
1003.90	- Other:				
1003.9010	--- For animal food	Free	---	EPA	lb.
1003.9090	--- Other	35%	---	EPA	lb.
10.04	**Oats.**				
1004.1000	- Seed	35%	---	EPA	lb.
1004.90	- Other:				
1004.9010	--- For animal food	Free	---	EPA	lb.
1004.9090	--- Other	35%	---	EPA	lb.
10.05	**Maize (corn).**				
1005.1000	- Seed	Free	300%	EPA	lb.
1005.9000	- Other	Free	300%	EPA	lb.
10.06	**Rice.**				
1006.1000	- Rice in the husk (paddy or rough)	Free	---	EPA	lb.
1006.2000	- Husked (brown) rice	Free	---	---	lb.
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:				lb.
1006.3010	--- Semi-milled white rice, in packages of not more than 10 kg	Free	---	EPA	lb.
1006.3020	--- White rice in packages for retail sale	Free	---	EPA	lb.
1006.40	- Broken rice:				lb.
1006.4010	--- In packages for retail sale	Free	---	EPA	lb.
1006.4090	--- Other	Free	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
10.07	**Grain sorghum.**				
1007.1000	- Seed	35%	---	---	lb.
1007.9000	- Other	35%	---	---	lb.
10.08	**Buckwheat, millet and canary seeds; other cereals.**				
1008.1000	- Buckwheat	35%	---	EPA	lb.
	- Millet :				
1008.2100	-- Seed	35%	---	EPA	lb.
1008.2900	-- Other	35%	---	EPA	lb.
1008.3000	- Canary seeds	35%	---	EPA	lb.
1008.4000	- Fonio (*Digitaria spp*.)	Free	---	EPA	lb.
1008.5000	- Quinoa (*Chenopodium quinoa*)	Free	---	EPA	lb.
1008.6000	- Triticale	Free	---	EPA	lb.
1008.9000	- Other cereals	Free	---	EPA	lb.

Chapter 11

Products of the milling industry; malt; starches; inulin; wheat gluten

Notes.

1.- This Chapter does not cover :

(a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
(b) Prepared flours, groats, meals or starches of heading 19.01;
(c) Corn flakes or other products of heading 19.04;
(d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
(e) Pharmaceutical products (Chapter 30); or
(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall in heading 11.03 or 11.04.

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

3.- For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the

fragmentation of cereal grains, of which :

(a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
11.01	**Wheat or meslin flour.**				
1101.0000	Wheat or meslin flour**.**	Free	---	EPA	lb.
11.02	**Cereal flours other than of wheat or meslin.**				
1102.2000	- Maize (corn) flour	35%	300%	---	lb.
1102.90	- Other:				
1102.9010	--- Rice	35%	---	EPA	lb.
1102.9020	--- Rye	35%	---	EPA	lb.
1102.9090	--- Other	35%	---	EPA	lb.
11.03	**Cereal groats, meal and pellets.**				
	- Groats and meal :				
1103.1100	-- Of wheat	Free	---	EPA	lb.
1103.13	-- Of maize (corn) :				
1103.1310	--- Groats hominy	Free	300%	EPA	lb.
1103.1320	--- Meal	Free	300%	EPA	lb.
1103.1900	-- Of other cereals	Free	---	EPA	lb.
1103.2000	- Pellets	Free	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
11.04	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.**				
	- Rolled or flaked grains :				
1104.1200	-- Of oats	Free	---	EPA	lb.
1104.1900	-- Of other cereals	Free	---	EPA	lb.
	- Other worked grains (for example, hulled, pearled, sliced or kibbled) :				
1104.2200	-- Of oats	Free	---	EPA	lb.
1104.2300	-- Of maize (corn)	Free	---	EPA	lb.
1104.2900	-- Of other cereals	Free	---	EPA	lb.
1104.3000	- Germ of cereals, whole, rolled, flaked or ground	Free	---	EPA	lb.
11.05	**Flour, meal, powder, flakes, granules and pellets of potatoes.**				
1105.1000	- Flour, meal and powder	35%	---	EPA	lb.
1105.2000	- Flakes, granules and pellets	35%	---	EPA	lb.
11.06	**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**				
1106.1000	- Of the dried leguminous vegetables of heading 07.13	35%	---	EPA	lb.
1106.2000	- Of sago or of roots or tubers of heading 07.14	35%	---	---	lb.
1106.3000	- Of the products of Chapter 8	35%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
11.07	**Malt, whether or not roasted.**				
1107.1000	- Not roasted	35%	---	EPA	lb.
1107.2000	- Roasted	35%	---	EPA	lb.
11.08	**Starches; inulin.**				
	- Starches :				
1108.1100	-- Wheat starch	35%	---	EPA	lb.
1108.1200	-- Maize (corn) starch	35%	300%	EPA	lb.
1108.1300	-- Potato starch	35%	---	EPA	Lb.
1108.1400	-- Manioc (cassava) starch	35%	---	EPA	lb.
1108.1900	-- Other starches	35%	---	EPA	lb.
1108.2000	- Inulin	35%	---	EPA	lb.
11.09	**Wheat gluten, whether or not dried.**				
1109.0000	Wheat gluten, whether or not dried	35%	---	EPA	lb.

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.

3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental lowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing :
(a) Leguminous vegetables or sweet corn (Chapter 7);
(b) Spices or other products of Chapter 9;
(c) Cereals (Chapter 10); or
(d) Products of headings 12.01 to 12.07 or 12.11.

4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to :
(a) Medicaments of Chapter 30;
(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include :
(a) Dead single-cell micro-organisms of heading 21.02;
(b) Cultures of micro-organisms of heading 30.02; or
(c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

1.- For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
12.01	**Soya beans, whether or not broken.**				
1201.1000	- Seed	35%	---	---	lb.
1201.9000	- Other	35%	---	---	lb.
12.02	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**				
1202.3000	- Seed	35%	---	---	lb.
	- Other :				
1202.4100	-- In shell :	35%	---	---	lb.
1202.4110	--- Unpackaged	10%	---	---	lb.
1202.4190	--- Other	35%	---	---	lb.
1202.42	-- Shelled, whether or not broken :				
1202.4210	--- Unpackaged	10%	---	---	lb.
1202.4290	--- Other	35%	---	---	lb.
12.03	**Copra.**				
1203.0000	Copra	35%	---	EPA	lb.
12.04	**Linseed, whether or not broken.**				
1204.0000	Linseed, whether or not broken	35%	---	EPA	lb.
12.05	**Rape or colza seeds, whether or not broken.**				
1205.1000	- Low erucic acid rape or colza seeds	35%	---	EPA	lb.
1205.9000	- Other	35%	---	EPA	lb.
12.06	**Sunflower seeds, whether or not broken.**				
1206.0000	Sunflower seeds, whether or not broken	35%	---	EPA	lb.
12.07	**Other oil seeds and oleaginous fruits, whether or not broken.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1207.1000	- Palm nuts and kernels	35%	---	EPA	lb.
	- Cotton seeds :				
1207.2100	-- Seed	35%	---	EPA	lb.
1207.2900	-- Other	35%	---	EPA	lb.
1207.3000	- Castor oil seeds	35%	---	EPA	lb.
1207.4000	- Sesamum seeds	35%	---	EPA	lb.
1207.5000	- Mustard seeds	35%	---	EPA	lb.
1207.6000	- Safflower (*Carthamus tinctorius*) seeds	35%	---	EPA	lb.
1207.7000	- Melon seeds	35%	---	EPA	lb.
	- Other :				
1207.9100	-- Poppy seeds	35%	---	EPA	lb.
1207.9900	-- Other	35%	---	EPA	lb.
12.08	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard**				
1208.1000	- Of soya beans	35%	---	---	lb.
1208.9000	- Other	35%	---	---	lb.
12.09	**Seeds, fruit and spores, of a kind used for sowing.**				
1209.1000	- Sugar beet seed	35%	---	EPA	lb.
	-- Seeds of forage plants :				
1209.2100	-- Lucerne (alfalfa) seed	35%	---	EPA	lb.
1209.2200	-- Clover (*Trifolium spp.*) seed	35%	---	EPA	lb.
1209.2300	-- Fescue seed	35%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1209.2400	-- Kentucky blue grass (*Poa pratensis L.*) seed	35%	---	EPA	lb.
1209.2500	-- Rye grass (*Lolium multiflorum Lam., Lolium perenne L.*) seed	35%	---	EPA	lb.
1209.2900	-- Other	35%	---	EPA	lb.
1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	35%	---	EPA	lb.
	- Other :				
1209.9100	-- Vegetable seeds	35%	---	EPA	lb.
1209.9900	-- Other	35%	---	EPA	lb.
12.10	**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**				
1210.1000	- Hop cones, neither ground nor powdered nor in the form of pellets	35%	---	EPA	lb.
1210.2000	- Hop cones, ground, powdered or in the form of pellets; lupulin	35%	---	EPA	lb.
12.11	**Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.**				
1211.2000	- Ginseng roots	35%	---	EPA	lb.
1211.3000	- Coca leaf	35%	---	EPA	lb.
1211.4000	- Poppy straw	35%	---	EPA	lb.
1211.90	- Other :				
1211.9010	--- Cascarilla bark	35%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1211.9020	--- For insecticidal, fungicidal or similar purposes	Free	---	EPA	lb.
1211.9030	--- Herbal Teas	Free	---	EPA	lb.
1211.9040	--- Licorice roots, fresh or dried, whether or not cut, crushed or powdered	35%	---	EPA	lb.
1211.9090	--- Other	35%	---	EPA	lb.
12.12	**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included.**				
	- Seaweeds and other algae :				
1212.2100	-- Fit for human consumption	35%	---	EPA	lb.
1212.2900	-- Other	35%	---	EPA	lb.
	- Other :				
1212.9100	-- Sugar beet	35%	---	EPA	lb.
1212.9200	-- Locust beans (carob)	35%	---	EPA	lb.
1212.9300	-- Sugar cane	35%	---	EPA	lb.
1212.9400	-- Chicory roots	35%	---	EPA	lb.
1212.9900	-- Other	35%	---	EPA	lb.
12.13	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1213.00	- Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets				
1213.0010	--- For animal food	Free	---	EPA	lb.
1213.0090	--- Other	35%	---	EPA	lb.
12.14	**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.**				
1214.10	- Lucerne (alfalfa) meal and pellets:				
1214.1010	--- For animal food	Free	---	EPA	lb.
1214.1090	--- Other	35%	---	EPA	lb.
1214.90	- Other :				
1214.9010	--- For animal food	Free	---	EPA	lb.
1214.9090	--- Other	35%	---	EPA	lb.

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

1.- Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

(a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
(b) Malt extract (heading 19.01);
(c) Extracts of coffee, tea or maté (heading 21.01);
(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
(f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
(h) Tanning or dyeing extracts (heading 32.01 or 32.03);
(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
13.01	**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).**				
1301.2000	- Gum Arabic	35%	---	EPA	lb.
1301.9000	- Other	35%	---	EPA	lb.
13.02	**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**				
	- Vegetable saps and extracts :				
1302.1100	-- Opium	35%	---	EPA	lb.
1302.1200	-- Of liquorice	35%	---	EPA	lb.
1302.1300	-- Of hops	35%	---	EPA	lb.
1302.1900	-- Other	35%	---	EPA	lb.
1302.2000	- Pectic substances, pectinates and pectates	35%	---	EPA	lb.
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:				
1302.3100	-- Agar-agar	35%	---	EPA	lb.
1302.3200	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	35%	---	EPA	lb.
1302.3900	-- Other	35%	---	EPA	lb.

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1.- This Chapter does not cover the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).

3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
14.01	**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).**				
1401.1000	- Bamboos	Free	---	EPA	lb.
1401.2000	- Rattans	Free	---	EPA	lb.
1401.90	- Other :				
1401.9010	--- Raffia	Free	---	EPA	lb.
1401.9090	--- Other	Free	---	EPA	lb.
[14.02]					
[14.03]					
14.04	**Vegetable products not elsewhere specified or included.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1404.2000	- Cotton linters	Free	---	EPA	lb.
1404.90	- Other:				
1404.9010	--- Raw vegetable materials primarily for dying/tanning, n.e.s.	Free	---	EPA	lb.
1404.9020	--- Vegetable materials for stuffing	Free	---	EPA	lb.
1404.9030	--- Vegetable materials of a kind used primarily in brooms or in brushes	Free	---	EPA	lb.
1404.9090	--- Other	Free	---	EPA	lb.

Section III

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

Chapter 15

**Animal or vegetable fats and oils and their cleavage products;
prepared edible fats;
animal or vegetable waxes**

Notes.

1.- This Chapter does not cover :

(a) Pig fat or poultry fat of heading 02.09;

(b) Cocoa butter, fat or oil (heading 18.04);

(c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);

(d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;

(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(f) Factice derived from oils (heading 40.02).

2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

1.- For the purposes of subheadings 1514.11 and 1514.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2 % by weight.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
15.01	**Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.**				
1501.1000	- Lard	Free	---	---	lb.
1501.2000	- Other pig fat	Free	---	---	lb.
1501.9000	- Other	Free	---	---	lb.
15.02	**Fats of bovine animals, sheep or goats, other than those of heading 15.03.**				
1502.1000	- Tallow	40%	---	EPA	lb.
1502.9000	- Other	40%	---	EPA	lb.
15.03	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**				
1503.0000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	40%	---	EPA	lb.
15.04	**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.**				
1504.1000	- Fish-liver oils and their fractions	40%	---	EPA	lb.
1504.2000	- Fats and oils and their fractions, of fish, other than liver oils	40%	---	EPA	lb.
1504.3000	- Fats and oils and their fractions, of marine mammals	40%	---	EPA	lb.
15.05	**Wool grease and fatty substances derived therefrom (including lanolin).**				
1505.0000	Wool grease and fatty substances derived therefrom (including lanolin).	40%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
15.06	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**				
1506.0000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	40%	---	EPA	lb.
15.07	**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**				
1507.1000	- Crude oil, whether or not degummed	Free	---	EPA	lb.
1507.9000	- Other	Free	---	EPA	lb.
15.08	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**				
1508.1000	- Crude oil	Free	---	EPA	lb.
1508.9000	- Other	Free	---	EPA	lb.
15.09	**Olive oil and its fractions, whether or not refined, but not chemically modified.**				
1509.1000	- Virgin	Free	---	EPA	lb.
1509.9000	- Other	Free	---	EPA	lb.
15.10	**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**				
1510.0000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	Free	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
15.11	**Palm oil and its fractions, whether or not refined, but not chemically modified.**				
1511.1000	- Crude oil	Free	---	EPA	lb.
1511.9000	- Other	Free	---	EPA	lb.
15.12	**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**				
	- Sunflower-seed or safflower oil and fractions thereof :				
1512.1100	-- Crude oil	Free	---	EPA	lb.
1512.1900	-- Other	Free	---	EPA	lb.
	- Cotton-seed oil and its fractions :				
1512.2100	-- Crude oil, whether or not gossypol has been removed	Free	---	EPA	lb.
1512.2900	-- Other	Free	---	EPA	lb.
15.13	**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**				
	- Coconut (copra) oil and its fractions :				
1513.1100	-- Crude oil	Free	---	EPA	lb.
1513.1900	-- Other	Free	---	EPA	lb.
	- Palm kernel or babassu oil and fractions thereof :				
1513.2100	-- Crude oil	Free	---	EPA	lb.
1513.2900	-- Other	Free	---	EPA	lb.
15.14	**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Low erucic acid rape or colza oil and its fractions :				
1514.1100	-- Crude Oil	Free	---	EPA	lb.
1514.1900	-- Other	Free	---	EPA	lb.
	- Other :				
1514.9100	-- Crude Oil	Free	---	EPA	lb.
1514.9900	-- Other	Free	---	EPA	lb.
15.15	**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**				
	- Linseed oil and its fractions :				
1515.1100	-- Crude oil	10%	---	EPA	lb.
1515.1900	-- Other	10%	---	EPA	lb.
	- Maize(corn) oil and its fractions :				
1515.2100	-- Crude oil	Free	---	EPA	lb.
1515.2900	-- Other	Free	---	EPA	lb.
1515.3000	- Castor oil and its fractions	Free	---	EPA	lb.
1515.5000	- Sesame oil and its fractions	Free	---	EPA	lb.
1515.9000	- Other	Free	---	EPA	lb.
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**				
1516.1000	- Animal fats and oils and their fractions	40%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1516.2000	- Vegetable fats and oils and their fractions	40%	---	EPA	lb.
15.17	**Margarine ; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of Heading 15.16**				
1517.1000	- Margarine, excluding liquid margarine	Free	---	EPA	lb.
1517.90	- Other :				
1517.9010	--- Imitation lard	Free	---	EPA	lb.
1517.9020	--- Liquid margarine	Free	---	---	lb.
1517.9030	--- Shortening	Free	---	---	lb.
1517.9090	--- Other	Free	---	---	lb.
15.18	**Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16 ; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included**.				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1518.0000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16 ; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	30%	---	EPA	lb.
[15.19]					
15.20	**Glycerol, crude; glycerol waters and glycerol lyes.**				
1520.0000	Glycerol, crude; glycerol waters and glycerol lyes.	40%	---	EPA	lb.
15.21	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.**				
1521.1000	- Vegetable waxes	40%	---	EPA	lb.
1521.9000	- Other	40%	---	EPA	lb.
15.22	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**				
1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	40%	---	---	lb.

Section IV

**PREPARED FOODSTUFFS ;
BEVERAGES, SPIRITS AND VINEGAR ;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

Note.

1.- In this Section the term « pellets » means products which have been agglomerated either directly by compressionor by the addition of a binder in a proportion not exceeding 3% by weight.

Chapter 16

**Preparations of meat, of fish or of crustaceans,
molluscs or other aquatic invertebrates**

Notes.

1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.

2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1.- For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
16.01	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**				
1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	Free	---	---	lb.
16.02	**Other prepared or preserved meat, meat offal or blood.**				
1602.10	-- Homogenised preparations :				
1602.1010	--- Packaged for infant use	Free	---	---	lb.
1602.1020	--- For dietetic use	40%	---	---	lb.
1602.1090	--- Other	40%	---	---	lb.
1602.2000	-- Of liver of any animal	40%	---	---	lb.
	- Of poultry of heading 01.05 :				
1602.31	-- Of turkeys :				
1602.3110	--- Breasts	40%	---	---	lb.
1602.3120	--- Turkey sliced/unsliced for sandwich	Free	---	---	lb.
1602.3190	--- Other	40%	---	---	lb.
1602.32	-- Of fowls of the species *Gallus domesticus* :				
1602.3210	--- Breasts, uncooked	40%	300%	---	lb.
1602.3220	--- Breasts, other	40%	---	---	lb.
1602.3230	--- Other, uncooked	40%	300%	---	lb.
1602.3290	--- Other	40%	---	---	lb.
1602.3900	-- Other	40%	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Of swine :				
1602.41	-- Hams and cuts thereof :				
1602.4110	--- Sliced/unsliced for sandwich	Free	---	---	lb.
1602.4190	--- Other hams and cuts thereof	40%	---	---	lb.
1602.4200	-- Shoulders and cuts thereof	40%	---	---	lb.
1602.49	-- Other, including mixtures :				
1602.4910	---Sliced/unsliced for sandwich	Free	---	---	lb.
1602.4990	--- Other	40%	---	---	lb.
1602.50	- Of bovine animals :				
1602.5010	--- Corned beef in airtight containers	Free	---	---	lb.
1602.5020	--- Roasted beef in airtight containers	Free	---	---	lb.
1602.5030	--- Containing more than 20% by weight of meat, with macaroni, spaghetti and the like	30%	---	---	lb.
1602.5090	--- Other	30%	---	---	lb.
1602.90	- Other, including preparations of blood of any animal :				
1602.9010	--- Beef sliced/unsliced for sandwich	Free	---	---	lb.
1602.9090	--- Other, including preparations of blood of any animal	30%	---	---	b.
16.03	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**				
1603.0000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	30%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
16.04	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**				
	- Fish, whole or in pieces, but not minced :				
1604.11	-- Salmon :				
1604.1110	--- In airtight containers	Free	300%	EPA	lb.
1604.1190	--- Other	40%	---	EPA	lb.
1604.12	-- Herrings :				
1604.1210	--- In airtight containers	Free	300%	EPA	lb.
1604.1290	--- Other	40%	---	EPA	lb.
1604.13	-- Sardines, sardinella and brisling or sprats :				
1604.1310	--- In airtight containers	Free	300%	EPA	lb.
1604.1390	--- Other	40%	---	EPA	lb.
1604.14	-- Tunas, skipjack and bonito (*Sarda spp.*) :				
1604.1410	--- In airtight containers	Free	300%	EPA	lb.
1604.1490	--- Other	40%	---	EPA	lb.
1604.15	-- Mackerel :				
1604.1510	--- In airtight containers	Free	300%	EPA	lb.
1604.1590	--- Other	40%	---	EPA	lb.
1604.16	-- Anchovies :				
1604.1610	--- In airtight containers	Free	300%	EPA	lb.
1604.1690	--- Other	40%	---	EPA	lb.
1604.17	-- Eels :				
1604.1710	--- In airtight containers	Free	---	EPA	lb.
1604.1790	--- Other	40%	---	EPA	lb.
1604.19	-- Other :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1604.1910	--- In airtight containers	Free	300%	EPA	lb.
1604.1990	--- Other	40%	---	EPA	lb.
1604.20	-- Other prepared or preserved fish :				
1604.2010	--- In airtight containers	Free	300%	EPA	lb.
1604.2020	--- Containing more than 20% by weight of fish, with macaroni, spaghetti and the like	30%	---	EPA	lb.
1604.2030	--- Packaged for infant use	Free	---	EPA	lb.
1604.2090	--- Other	40%	---	EPA	lb.
	- Caviar and caviar substitutes :				
1604.31	-- Caviar				
1604.3110	--- In airtight containers	40%	---	EPA	lb.
1604.3190	--- Other	40%	---	EPA	lb.
1604.32	-- Caviar substitutes				
1604.3210	--- In airtight containers	40%	---	EPA	lb.
1604.3290	--- Other	40%	---	EPA	lb.
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**				
1605.1000	- Crab	40%	---	EPA	lb.
	- Shrimps and prawns :				
1605.2100	-- Not in airtight container	40%	---	EPA	lb.
1605.2900	-- Other	40%	---	EPA	lb.
1605.3000	- Lobster	40%	---	EPA	lb.
1605.4000	- Other crustaceans	40%	---	EPA	lb.
	-Molluscs:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1605.5100	-- Oysters	40%	---	EPA	lb.
1605.5200	-- Scallops, including queen scallops	40%	---	EPA	lb.
1605.5300	-- Mussels	40%	---	EPA	lb.
1605.5400	-- Cuttle fish and squid	40%	---	EPA	lb.
1605.5500	-- Octopus	40%	---	EPA	lb.
1605.5600	-- Clams, cockles and arkshells	40%	---	EPA	lb.
1605.5700	-- Abalone	40%	---	EPA	lb.
1605.5800	-- Snails, other than sea snails	40%	---	EPA	lb.
1605.5900	-- Other	40%	---	EPA	lb.
	-- Other aquatic invertebrates :				
1605.6100	-- Sea cucumbers	40%	---	EPA	lb.
1605.6200	-- Sea urchins	40%	---	EPA	lb.
1605.6300	-- Jellyfish	40%	---	EPA	lb.
1605.6900	-- Other	40%	---	EPA	lb.

Chapter 17

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover :
(a) Sugar confectionery containing cocoa (heading 18.06);
(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
(c) Medicaments or other products of Chapter 30.

Subheading Notes.

1.- For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form.**				
	- Raw sugar not containing added flavouring or colouring matter :				
1701.1200	-- Beet sugar	Free	---	EPA	lb.
1701.1300	-- Cane sugar specified in Subheading Note 2 to this Chapter	Free	300%	EPA	lb.
1701.1400	-- Other cane sugar	Free	300%	EPA	lb.
	- Other :				
1701.9100	-- Containing added flavouring or colouring matter	Free	---	EPA	lb.
1701.99	-- Other :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1701.9910	--- Sugar, white	Free	300%	EPA	lb.
1701.9990	--- Other	Free	---	EPA	lb.
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 :				
1702.1100	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	30%	---	---	lb.
1702.1900	-- Other	30%	---	---	lb.
1702.20	- Maple sugar and maple syrup :				
1702.2010	--- Maple sugar	30%	---	---	lb.
1702.2020	--- Maple syrup	30%	---	---	lb.
1702.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	30%	---	---	lb.
1702.4000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	30%	---	---	lb.
1702.5000	- Chemically pure fructose	30%	---	---	lb.
1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	30%	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose :				
1702.9010	--- Cane syrup	10%	---	---	lb.
1702.9020	--- Corn syrup	30%	---	---	lb.
1702.9030	--- Table syrup	30%	---	---	lb.
1702.9090	--- Other	30%	---	---	lb.
17.03	**Molasses resulting from the extraction or refining of sugar.**				
1703.1000	- Cane molasses	30%	---	---	lb.
1703.9000	- Other	30%	---	EPA	lb.
17.04	**Sugar confectionery (including white chocolate), not containing cocoa.**				
1704.1000	- Chewing gum, whether or not sugar-coated	30%	---	---	lb.
1704.90	- Other :				
1704.9010	--- Boiled Sweets	60%	300%	---	lb.
1704.9020	--- Throat pastilles and cough drops	Free	---	---	lb.
1704.9090	--- Other	30%	---	---	lb.

Chapter 18

Cocoa and cocoa preparations

Notes.

1.- This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
18.01	**Cocoa beans, whole or broken, raw or roasted.**				
1801.0000	Cocoa beans, whole or broken, raw or roasted.	40%	---	EPA	lb.
18.02	**Cocoa shells, husks, skins and other cocoa waste.**				
1802.0000	Cocoa shells, husks, skins and other cocoa waste.	40%	---	EPA	lb.
18.03	**Cocoa paste, whether or not defatted.**				
1803.1000	- Not defatted	40%	---	EPA	lb.
1803.2000	- Wholly or partly defatted	40%	---	EPA	lb.
18.04	**Cocoa butter, fat and oil.**				
1804.0000	Cocoa butter, fat and oil.	40%	---	EPA	lb.
18.05	**Cocoa powder, not containing added sugar or other sweetening matter.**				
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	Free	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
18.06	**Chocolate and other food preparations containing cocoa.**				
1806.1000	- Cocoa powder, containing added sugar or other sweetening matter	Free	---	EPA	lb.
1806.2000	- Other preparations in blocks, slabs or bars weighing more than 2 kg (4.4 lb.) or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (4.4 lb.)	40%	---	---	lb.
	- Other, in blocks, slabs or bars :				
1806.3100	-- Filled	40%	---	---	lb.
1806.3200	-- Not filled	40%	---	---	lb.
1806.90	- Other :				
1806.9010	--- Packaged for infant use	Free	---	---	lb.
1806.9090	--- Other	40%	---	---	lb.

Chapter 19

Preparations of cereals, flour, starch or milk ;
pastrycooks' products

Notes.

1.- This Chapter does not cover :

(a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or

(b) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01 :

(a) The term "groats" means cereal groats of Chapter 11;

(b) The terms "flour" and "meal" mean :

(1) Cereal flour and meal of Chapter 11, and

(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
19.01	**Malt extract ; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included ; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**				
1901.1000	- Preparations for infant use, put up for retail sale	Free	---	EPA	lb.
1901.2000	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	40%	---	---	lb.
1901.9000	- Other	40%	---	---	lb.
19.02	**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni ; couscous, whether or not prepared.**				
	- Uncooked pasta, not stuffed or otherwise prepared :				
1902.1100	-- Containing eggs	10%	---	---	lb.
1902.1900	-- Other	10%	---	---	lb.
1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	40%	---	---	lb.
1902.30	- Other pasta :				
1902.3010	--- Noodles	Free	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1902.3090	--- Other	Free	---	---	lb.
1902.4000	- Couscous	Free	---	---	lb.
19.03	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**				
1903.0000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	40%	---	EPA	lb.
19.04	**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes) ; cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.**				
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products :				
1904.1010	--- For infant use	Free	---	---	lb.
1904.1090	--- Other	Free	---	---	lb.
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals :				
1904.2010	--- For infant use	Free	---	EPA	lb.
1904.2090	--- Other	Free	---	EPA	lb.
1904.3000	- Bulgur wheat	Free	---	EPA	lb.
1904.9000	- Other	Free	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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.**				
1905.1000	- Crispbread	40%	---	---	lb.
1905.2000	- Gingerbread and the like	40%	---	---	lb.
	- Sweet biscuits ; waffles and wafers :				
1905.3100	-- Sweet biscuits	40%	---	---	lb.
1905.3200	-- Waffles and wafers	40%	---	---	lb.
1905.4000	- Rusks, toasted bread and similar toasted products	40%	---	---	lb.
1905.90	- Other :				
1905.9010	--- Bread	Free	300%	---	lb.
1905.9020	--- Pastries and cakes	40%	300%	---	lb.
1905.9030	--- Packaged for infant use	Free	---	---	lb.
1905.9090	--- Other	40%	---	---	lb.

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

1.- This Chapter does not cover :

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(c) Bakers' wares and other products of heading 19.05; or

(d) Homogenised composite food preparations of heading 21.04.

2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.

5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol..

Subheading Notes.

1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

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

3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
20.01	**Vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid.**				
2001.1000	- Cucumbers and gherkins	40%	300%	---	lb.
2001.90	- Other:				
2001.9010	--- Beans	40%	300%	EPA	lb.
2001.9020	--- Pigeon peas (*Cajanus Cajun*)	40%	300%	EPA	lb.
2001.9030	--- Tomatoes	25%	300%	EPA	lb.
2001.9040	--- Other vegetables	40%	300%	EPA	lb.
2001.9050	--- Mangoes	40%	300%	EPA	lb.
2001.9060	--- Guava	25%	300%	EPA	lb.
2001.9070	--- Other tropical and subtropical fruit	40%	300%	EPA	lb.
2001.9080	--- Onions	40%	300%	EPA	lb.
2001.9090	--- Other	40%	300%	EPA	lb.
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**				
2002.10	- Tomatoes, whole or in pieces:				
2002.1010	--- Tomatoes, whole, canned	40%	300%	EPA	lb.
2002.1020	--- Tomatoes, whole, other	25%	300%	EPA	lb.
2002.1030	--- Tomatoes, in pieces canned	25%	300%	EPA	lb.
2002.1040	--- Tomatoes in pieces, other	25%	300%	EPA	lb.
2002.90	- Other :				
2002.9010	--- Tomato juice of which the dry weight content is 7% or more	75%	300%	---	lb.
2002.9020	--- Tomato paste	45%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2002.9030	--- Tomato puree	45%	300%	---	lb.
2002.9090	--- Other	25%	300%	---	lb.
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**				
2003.1000	- Mushrooms of the genus *Agaricus*	40%	---	EPA	lb.
2003.9000	- Other	40%	---	EPA	lb.
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.**				
2004.1000	- Potatoes	40%	300%	EPA	lb.
2004.90	- Other vegetables and mixtures of vegetables:				
2004.9010	--- Pigeon peas (*Cajanus cajun*)	40%	300%	EPA	lb.
2004.9020	--- Beans	40%	300%	EPA	lb.
2004.9030	--- Okra	40%	300%	EPA	lb.
2004.9090	--- Other	40%	300%	EPA	lb.
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**				
2005.10	- Homogenised vegetables :				
2005.1010	--- Packaged for infant use	Free	---	EPA	lb.
2005.1020	--- For dietetic use	40%	---	EPA	lb.
2005.1090	--- Other	40%	---	EPA	lb.
2005.2000	- Potatoes	40%	300%	EPA	lb.
2005.4000	- Peas (*Pisum sativum*)	40%	300%	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Beans (*Vigna spp., Phaseolus spp.*):				
2005.5100	-- Beans, shelled	40%	300%	EPA	lb.
2005.5900	-- Other	40%	300%	EPA	lb.
2005.6000	- Asparagus	40%	---	EPA	lb.
2005.7000	- Olives	40%	---	EPA	lb.
2005.8000	- Sweet corn (*Zea mays var. saccharata*)	40%	300%	EPA	lb.
	- Other vegetables and mixtures of vegetables :				
2005.9100	-- Bamboo Shoots	40%	---	EPA	lb.
2005.99	-- Other:				
2005.9910	--- Pigeon peas (*Cajanus cajun*), canned	40%	300%	EPA	lb.
2005.9920	--- Pigeon peas (*Cajanus cajun*), other	40%	300%	EPA	lb.
2005.9930	--- Okra	40%	300%	EPA	lb.
2005.9990	--- Other	40%	300%	EPA	lb.
20.06	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).**				
2006.0000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	40%	---	EPA	lb.
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.**				
2007.10	- Homogenised preparations :				
2007.1010	--- Packaged for infant use	Free	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2007.1020	--- For dietetic use	10%	---	---	lb.
2007.1090	--- Other:	10%	---	---	lb.
	- Other :				
2007.91	-- Citrus fruit:				
2007.9110	--- Orange marmalade	10%	300%	---	lb.
2007.9190	--- Other of citrus	10%	300%	---	lb.
2007.99	- Other :				
2007.9910	--- Guava jam	10%	300%	---	lb.
2007.9920	--- Guava jelly	10%	300%	---	lb.
2007.9930	--- Guava marmalade	10%	300%	---	lb.
2007.9940	--- Pineapple jam	10%	300%	---	lb.
2007.9950	--- Pineapple jelly	10%	300%	---	lb.
2007.9960	--- Strawberry jam	10%	300%	---	lb.
2007.9970	--- Strawberry jelly	10%	300%	---	lb.
2007.9990	--- Other	10%	300%	---	lb.
20.08	**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**				
	- Nuts, ground-nuts and other seeds, whether or not mixed together :				
2008.11	-- Ground-nuts :				
2008.1110	--- Peanut butter	10%	300%	---	lb.
2008.1190	--- Other	40%	300%	---	lb.
2008.1900	-- Other, including mixtures	40%	300%	---	lb.
2008.2000	- Pineapples	40%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2008.30	- Citrus fruit:				
2008.3010	--- Grapefruit	40%	300%	---	lb.
2008.3020	--- Limes	40%	300%	---	lb.
2008.3030	--- Oranges	40%	300%	---	lb.
2008.3090	--- Other	40%	300%	---	lb.
2008.4000	- Pears	40%	---	EPA	lb.
2008.5000	- Apricots	40%	---	EPA	lb.
2008.6000	- Cherries	40%	---	---	lb.
2008.7000	- Peaches, including nectarines	40%	---	---	lb.
2008.8000	- Strawberries	40%	300%	EPA	lb.
	- Other, including mixtures other than those of subheading 2008.19 :				
2008.9100	-- Palm hearts	40%	300%	---	lb.
2008.9300	-- Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos,Vaccinium vitis-idaea*)	40%	---	---	lb.
2008.9700	-- Mixtures	40%	300%	---	lb.
2008.99	-- Other:				
2008.9910	--- Guava	10%	300%	---	lb.
2008.9920	--- Sweet potatoes	40%	300%	---	lb.
2008.9930	--- Yam	40%	300%	---	lb.
2008.9990	--- Other	40%	---	---	lb.
20.09	**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**				
	- Orange juice :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2009.1100	-- Frozen	10%	300%	---	lb.
2009.1200	-- Not frozen, of a Brix value not exceeding 20	10%	---	---	lb.
2009.19	-- Other :				
2009.1910	--- Packaged for infant use	Free	---	---	lb.
2009.1920	--- Of 13 oz. or less (ready for consumption)	10%	300%	---	lb.
2009.1990	--- Other	10%	300%	---	lb.
	- Grapefruit (including pomelo)juice:				
2009.2100	-- Of a Brix value not exceeding 20	10%	---	---	lb.
2009.29	-- Other :				
2009.2910	--- Frozen	10%	300%	---	lb.
2009.2920	--- Packaged for infant use	Free	---	---	lb.
2009.2930	--- Of 13 oz. or less (ready for consumption)	10%	300%	---	lb.
2009.2990	--- Other	10%	300%	---	lb.
	- Juice of any other single citrus fruit :				
2009.3100	-- Of a Brix value not exceeding 20	10%	---	---	lb.
2009.39	-- Other :				
2009.3910	--- Lemon	10%	300%	---	lb.
2009.3920	--- Lime	10%	300%	---	lb.
2009.3990	--- Other	10%	---	---	lb.
	- Pineapple juice :				
2009.4100	-- Of a Brix value not exceeding 20	10%	---	---	lb.
2009.49	-- Other :				
2009.4910	--- Frozen	10%	300%	---	lb.
2009.4920	--- Packaged for infant use	Free	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2009.4930	--- Of 13 oz or less (ready for consumption)	10%	300%	---	lb.
2009.4990	--- Other	10%	300%	---	lb.
2009.5000	- Tomato Juice	75%	300%	---	lb.
	- Grape juice (including grape must) :				
2009.6100	-- Of a Brix value not exceeding 30	10%	---	---	lb.
2009.69	-- Other :				
2009.6910	--- Frozen	10%	---	---	lb.
2009.6920	--- Packaged for infant use	Free	---	---	lb.
2009.6930	--- Of 13 oz. or less (ready for consumption)	10%	---	---	lb.
2009.6990	--- Other	10%	---	---	lb.
	- Apple Juice :				
2009.7100	-- Of a Brix value not exceeding 20	10%	---	---	lb.
2009.79	-- Other :				
2009.7910	--- Frozen	10%	---	---	lb.
2009.7920	--- Packaged for infant use	Free	---	---	lb.
2009.7930	--- Of 13 oz. or less (ready for consumption)	10%	---	---	lb.
2009.7990	--- Other	10%	---	---	lb.
	- Juice of any other single fruit or vegetable :				
2009.8100	-- Cranberry (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*) juice	10%	---	---	lb.
2009.89	-- Other				
2009.8910	--- Guava, frozen	10%	300%	---	lb.
2009.8920	--- Guava, other	10%	300%	---	lb.
2009.8930	--- Prune	10%	---	---	lb.
2009.8940	--- Packaged for infant use	Free	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2009.8950	--- Other juice of 13 ozs. or less (ready for consumption)	10%	---	---	lb.
2009.8990	--- Other	10%	300%	---	lb.
2009.90	- Mixtures of juices :				
2009.9010	--- Frozen	10%	300%	---	lb.
2009.9020	--- Packaged for infant use	Free	---	---	lb.
2009.9030	--- Of 13 oz or less (ready for consumption	10%	300%	---	lb.
2009.9090	--- Other	10%	300%	---	lb.

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover :

(a) Mixed vegetables of heading 07.12;

(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);

(c) Flavoured tea (heading 09.02);

(d) Spices or other products of headings 09.04 to 09.10;

(e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or

(g) Prepared enzymes of heading 35.07.

2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

3.- For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
21.01	**Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate ; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**				
	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:				
2101.1100	-- Extracts, essences and concentrates	Free	---	EPA	lb.
2101.1200	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	Free	---	EPA	lb.
2101.2000	- Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	Free	---	EPA	lb.
2101.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Free	---	EPA	lb.
21.02	**Yeasts (active or inactive) ; other single-cell micro-organisms, dead (but not including vaccines of heading 30.02) ; prepared baking powders.**				
2102.1000	- Active yeasts	10%	---	EPA	lb.
2102.2000	- Inactive yeasts ; other single-cell micro-organisms, dead	10%	---	EPA	lb.
2102.3000	- Prepared baking powders	10%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
21.03	**Sauces and preparations therefore ; mixed condiments and mixed seasonings ; mustard flour and meal and prepared mustard.**				
2103.1000	- Soya sauce	30%	---	EPA	lb.
2103.20	- Tomato ketchup and other tomato sauces :				
2103.2010	--- Tomato ketchup	10%	---	---	lb.
2103.2020	--- Pasta and Pizza sauce	30%	---	---	lb.
2103.2090	--- Other tomato sauces	85%	300%	---	lb.
2103.3000	- Mustard flour and meal and prepared mustard	Free	---	EPA	lb.
2103.90	- Other :				
2103.9010	--- Mayonnaise	Free	---	---	lb.
2103.9020	--- Salad dressings	10%	---	---	lb.
2103.9090	--- Other	10%	---	---	lb.
21.04	**Soups and broths and preparations therefor ; homogenised composite food preparations.**				
2104.1000	- Soups and broths and preparations therefor	Free	---	---	lb.
2104.20	- Homogenised composite food preparations :				
2104.2010	--- Packaged for infant use	Free	---	EPA	lb.
2104.2020	--- For dietetic use	Free	---	EPA	lb.
2104.2090	--- Other	Free	---	EPA	lb.
21.05	**Ice cream and other edible ice, whether or not containing cocoa :**				
2105.00	- Ice cream and other edible ice, whether or not containing cocoa :				
2105.0010	--- Ice cream	40%	300%	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2105.0090	--- Other	40%	---	---	lb.
21.06	**Food preparations not elsewhere specified or included**				
2106.1000	- Protein concentrates and textured protein substances	40%	---	EPA	lb.
2106.90	- Other :				
2106.9010	--- Packaged for infant use	Free	---	---	lb.
2106.9020	--- Vitamins	Free	---	---	lb.
2106.9030	--- Supplements (in liquid, tablet or powder form)	Free	---	---	lb.
2106.9040	--- Herbal Teas	Free	---	---	lb.
2106.9090	--- Other	30%	---	---	lb.

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover :
(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
(b) Sea water (heading 25.01);
(c) Distilled or conductivity water or water of similar purity (heading 28.53);
(d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
(e) Medicaments of heading 30.03 or 30.04; or
(f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 °C.

3.- For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

1.- For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
22.01	**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**				
2201.10	- Mineral waters and aerated waters:				
2201.1010	--- Mineral waters and naturally aerated waters	45%	---	---	gallon
2201.1090	--- Other aerated waters	60%	300%	---	gallon
2201.90	- Other :				
2201.9010	--- Fresh water (natural, ordinary water)	75%	300%	---	gallon
2201.9090	--- Other	45%	---	---	gallon
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 2009.**				
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:				
2202.1010	--- Aerated waters	60%	300%	---	gallon
2202.1090	--- Other	55%	300%	---	gallon
2202.90	- Other :				
2202.9010	--- Packaged for infant use	Free	---	---	gallon
2202.9020	--- Non-alcoholic beer	55%	300%	---	gallon
2202.9030	--- Malt beverages	55%	300%	---	gallon
2202.9040	--- Fruit drinks	60%	300%	---	gallon

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2202.9050	--- Nutritional preparations for tube feeding only	10%	---	---	gallon
2202.9060	--- Soy Bean Milk	25%	---	---	gallon
2202.9090	--- Other	55%	---	---	gallon
22.03	**Beer made from malt.**				
2203.00	Beer made from malt				
2203.0010	--- Ale	$10 per imp. gal + 10%	---	---	gallon
2203.0020	--- Porter	$10 per imp. gal + 10%	---	---	gallon
2203.0030	--- Stout	$10 per imp. gal + 10%	---	---	gallon
2203.0040	--- Concentrates	55%	---	---	gallon
2203.0090	--- Other beers	$10 per imp. gal + 10%	---	---	gallon
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**				
2204.1000	- Sparkling wine	50%	---	EPA	gallon
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :				
2204.21	-- In containers holding 2 l (67.628 ounces) or less:				
2204.2110	--- Wine based coolers	35%	---	---	gallon
2204.2190	--- Other	50%	---	---	gallon
2204.29	- Other				
2204.2910	--- Grape must with fermentation prevented or arrested by the addition of alcohol	Free	---	EPA	gallon

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2204.2900	-- Other	50%	---	---	gallon
2204.3000	- Other grape must	35%	---	EPA	gallon
22.05	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**				
2205.1000	- In containers holding 2 l (67.628 ounces) or less	60%	---	---	gallon
2205.9000	- Other	60%	---	---	gallon
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.**				
2206.0000	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	40%	---	---	gallon
22.07	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.**				
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher :				
2207.1010	--- Undenatured ethyl alcohol imported by a qualified medical practitioner or licensed chemist or pharmacist for use in the preparation of medicines	25%	---	---	Proof gallon
2207.1090	--- Other	45%	---	---	Proof gallon

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength	45%	---	---	gallon
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.**				
2208.20	- Spirits obtained by distilling grape wine or grape marc:				
2208.2010	--- Brandy, in bottles of a strength not exceeding 46% vol.	$15.00 Per proof Gallon	---	EPA	Proof gallon
2208.2090	--- Other	$15.00 Per proof Gallon	---	---	Proof gallon
2208.30	- Whiskies:				
2208.3010	--- In bottles of a strength not exceeding 46% vol.	$15.00 Per proof Gallon	---	EPA	Proof gallon
2208.3090	--- Other	$15.00 Per proof Gallon	---	---	Proof gallon
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products.				
2208.4010	--- In bottles of a strength not exceeding 46% vol.	$15.00 Per proof Gallon	---	EPA	Proof gallon
2208.4090	--- Other	$15.00 Per proof Gallon	---	---	Proof gallon
2208.50	- Gin and Geneva				
2208.5010	--- In bottles of a strength not exceeding 46% vol.	$15.00 Per proof Gallon	---	EPA	Proof gallon
2208.5090	--- Other	$15.00 Per proof Gallon	---	---	Proof gallon
2208.6000	- Vodka	$15.00 Per proof Gallon	---	EPA	Proof gallon

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2208.7000	- Liqueurs and cordials	$15.00 Per proof Gallon	---	EPA	Proof gallon
2208.90	- Other :				
2208.9010	--- Spirits based coolers	35%	---	---	gallon
2208.9090	--- Other	$15.00 Per proof Gallon	---	---	Proof gallon
22.09	**Vinegar and substitutes for vinegar obtained from acetic acid.**				
2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid	45%	---	EPA	gallon

Chapter 23

**Residues and waste from the food industries;
prepared animal fodder**

Note.

1.- Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

1.- For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
23.01	**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption ; greaves.**				
2301.1000	- Flours, meals and pellets, of meat or meat offal ; greaves	45%	---	EPA	lb.
2301.2000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	45%	---	EPA	lb.
23.02	**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.**				
2302.1000	- Of maize (corn)	45%	---	EPA	lb.
2302.3000	- Of wheat	45%	---	EPA	lb.
2302.40	- Of other cereals :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2302.4010	--- Of rice	45%	---	EPA	lb.
2302.4090	--- Other	45%	---	EPA	lb.
2302.5000	- Of leguminous plants	45%	---	EPA	lb.
23.03	**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**				
2303.1000	- Residues of starch manufacture and similar residues	45%	---	EPA	lb.
2303.2000	- Beet-pulp, bagasse and other waste of sugar manufacture	45%	---	EPA	lb.
2303.3000	- Brewing or distilling dregs and waste	45%	---	EPA	lb.
23.04	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil.**				
2304.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil	45%	---	EPA	lb.
23.05	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.**				
2305.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
23.06	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305.**				
2306.1000	- Of cotton seeds	45%	---	EPA	lb.
2306.2000	- Of linseed	45%	---	EPA	lb.
2306.3000	- Of sunflower seeds	45%	---	EPA	lb.
	- Of rape or colza seeds :				
2306.4100	-- Of low erucic acid rape or colza seeds	45%	---	EPA	lb.
2306.4900	-- Other	45%	---	EPA	lb.
2306.5000	- Of coconut or copra	45%	---	EPA	lb.
2306.6000	- Of palm nuts or kernels	45%	---	EPA	lb.
2306.9000	- Other	45%	---	EPA	lb.
23.07	**Wine lees ; argol.**				
2307.0000	Wine lees ; argol	45%	---	EPA	lb.
23.08	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.**				
2308.0000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	45%	---	EPA	lb.
23.09	**Preparations of a kind used in animal feeding.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2309.10	- Dog or cat food, put up for retail sale :				
2309.1010	--- For dogs	Free	---	EPA	lb.
2309.1020	--- For cats	Free	---	EPA	lb.
2309.90	- Other :				
2309.9010	--- For fish kept as pets	Free	---	---	lb.
2309.9020	--- For birds kept as pets	Free	---	---	lb.
2309.9030	--- For other animals kept as pets	Free	---	---	lb.
2309.9090	--- Other	Free	---	---	lb.

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Subheading Note.

1.- For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco- free products intended for smoking in a water pipe are excluded from this subheading.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
24.01	**Unmanufactured tobacco; tobacco refuse.**				
2401.1000**	- Tobacco, not stemmed/stripped	Free	---	EPA	lb.
2401.2000**	- Tobacco, partly or wholly stemmed/stripped	Free	---	EPA	lb.
2401.3000**	- Tobacco refuse	Free	---	EPA	lb.
24.02	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**				
2402.10	- Cigars, cheroots and cigarillos, containing tobacco				
2402.1010**	--- Cigars	Free	---	---	No.
2402.1020**	--- Cheroots	Free	---	---	No.
2402.1090**	--- Cigarillos	Free	---	---	No.
2402.2000**	- Cigarettes containing tobacco	Free	---	---	No.
2402.9000**	- Other	Free	---	---	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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 :				
2403.1100**	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter :	Free	---	---	lb.
2403.19	- Other :				
2403.1910**	--- Fine cut	Free	---	---	lb.
2403.1990**	--- Other	Free	---	---	lb.
	- Other :				
2403.9100**	-- « Homogenised » or « reconstituted » tobacco	Free	---	EPA	lb.
2403.99	-- Other :				
2403.9910**	--- Chewing tobacco	Free	---	---	lb.
2403.9920**	--- Extracts and essences	Free	---	---	lb.
2403.9930**	--- Snuff	Free	---	---	lb.
2403.9990**	--- Other	Free	---	---	lb.

** Subject to an excise tax collected upon entry.

Section V

MINERAL PRODUCTS

Chapter 25

Salt; sulphur; earths and stone;
plastering materials, lime and cement

Notes.

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

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

2.- This Chapter does not cover :

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);

(b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe2O3 (heading 28.21);

(c) Medicaments or other products of Chapter 30;

(d) Perfumery, cosmetic or toilet preparations (Chapter 33);

(e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);

(f) Precious or semi-precious stones (heading 71.02 or 71.03);

(g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);

(h) Billiard chalks (heading 95.04); or

(ij) Writing or drawing chalks or tailors' chalks (heading 96.09).

3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4.- Heading 25.30 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or

similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium; broken pieces of pottery, brick oor concrete.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
25.01	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents ; sea water.**				
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents ; sea water				
2501.0010	--- Salt liquors, sea water	45%	---	EPA	100 lb.
2501.0020	--- Solar (sea salt)	10%	300%	EPA	ton.
2501.0030	--- Table salt	10%	300%	EPA	lb.
2501.0090	--- Other	45%	---	EPA	100 lb.
25.02	**Unroasted iron pyrites.**				
2502.0000	Unroasted iron pyrites	45%	---	EPA	lb.
25.03	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.**				
2503.0000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	45%	---	EPA	lb.
25.04	**Natural graphite.**				
2504.1000	- In powder or in flakes	45%	---	EPA	lb.
2504.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
25.05	**Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.**				
2505.1000	- Silica sands and quartz sands	25%	---	EPA	ton.
2505.9000	- Other	25%	---	EPA	ton.
25.06	**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**				
2506.1000	- Quartz	45%	---	EPA	100 lb.
2506.2000	- Quartzite	45%	---	EPA	100 lb.
25.07	**Kaolin and other kaolinic clays, whether or not calcined.**				
2507.0000	Kaolin and other kaolinic clays, whether or not calcined	45%	---	EPA	lb.
25.08	**Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.**				
2508.1000	- Bentonite	45%	---	EPA	lb.
2508.3000	- Fire-clay	45%	---	EPA	lb.
2508.4000	- Other clays	45%	---	EPA	lb.
2508.5000	- Andalusite, kyanite and sillimanite	45%	---	EPA	lb.
2508.6000	- Mullite	45%	---	EPA	lb.
2508.7000	- Chamotte or dinas earths	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
25.09	**Chalk.**				
2509.0000	Chalk	45%	---	EPA	100 lb.
25.10	**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.**				
2510.1000	- Unground	45%	---	EPA	100 lb.
2510.2000	- Ground	45%	---	EPA	100 lb.
25.11	**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No 28.16.**				
2511.1000	- Natural barium sulphate (barytes)	45%	---	EPA	lb.
2511.2000	- Natural barium carbonate (witherite)	45%	---	EPA	lb.
25.12	**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.**				
2512.0000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	45%	---	EPA	lb.
25.13	**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.**				
2513.1000	- Pumice stone	45%	---	EPA	lb.
2513.2000	- Emery, natural corundum, natural garnet and other natural abrasives	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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.**				
2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	45%	---	EPA	lb.
25.15	**Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**				
	- Marble and travertine:				
2515.1100	-- Crude or roughly trimmed	45%	---	EPA	Ton.
2515.1200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square)shape	45%	---	EPA	Ton.
2515.2000	- Ecaussine and other calcareous monumental or building stone ; alabaster	45%	---	EPA	Ton.
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 :				
2516.1100	-- Crude or roughly trimmed	45%	---	EPA	Ton.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2516.1200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square)shape	45%	---	EPA	Ton.
2516.2000	- Sandstone	45%	---	EPA	Ton.
2516.90	- Other monumental or building stone :				
2516.9010	--- Limestone	25%	---	EPA	Ton.
2516.9090	--- Other	45%	---	EPA	Ton.
25.17	**Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated ; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading ; tarred macadam ; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.**				
2517.1010	--- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	40%	300%	EPA	Ton.
2517.1020	--- Gravel	25%	---	EPA	Ton.
2517.1090	--- Other	45%	---	EPA	Ton.
2517.2000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	45%	---	EPA	Ton.
2517.3000	- Tarred macadam	45%	---	EPA	Ton.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :				
2517.4100	-- Of marble	45%	---	EPA	Ton.
2517.4900	-- Other	45%	---	EPA	Ton.
25.18	**Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape ; dolomite ramming mix.**				
2518.1000	- Dolomite not calcined or sintered	45%	---	EPA	lb.
2518.2000	- Calcined or sintered dolomite	45%	---	EPA	lb.
2518.3000	- Dolomite ramming mix	45%	---	EPA	lb.
25.19	**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.**				
2519.1000	- Natural magnesium carbonate (magnesite)	45%	---	EPA	lb.
2519.9000	- Other	45%	---	EPA	lb.
25.20	**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.**				
2520.1000	- Gypsum; anhydrite	45%	---	EPA	100 lb.
2520.2000	- Plasters	45%	---	EPA	100 lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
25.21	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.**				
2521.00	Limestone flux ; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement				
2521.0010	--- Limestone	25%	---	EPA	Ton.
2521.0090	--- Other	45%	---	EPA	Ton
25.22	**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**				
2522.1000	- Quicklime	45%	---	EPA	100 lb.
2522.2000	- Slaked lime	45%	---	EPA	100 lb.
2522.3000	- Hydraulic lime	45%	---	EPA	100 lb.
25.23	**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.**				
2523.1000	- Cement clinkers	45%	---	EPA	100 lb.
	- Portland cement :				
2523.2100	-- White cement, whether or not artificially coloured	10%	300%	EPA	100 lb.
2523.2900	-- Other	10%	300%	EPA	100 lb.
2523.3000	- Aluminous cement	45%	---	EPA	100 lb.
2523.9000	- Other hydraulic cements	45%	---	EPA	100 lb.
25.24	**Asbestos.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2524.1000	- Crocidolite	45%	---	EPA	100 lb.
2524.9000	- Other	45%	---	EPA	100 lb.
25.25	**Mica, including splittings; mica waste.**				
2525.1000	- Crude mica and mica rifted into sheets or splittings	45%	---	EPA	100 lb.
2525.2000	- Mica powder	45%	---	EPA	100 lb.
2525.3000	- Mica waste	45%	---	EPA	100 lb.
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.**				
2526.1000	- Not crushed, not powdered	45%	---	EPA	100 lb.
2526.2000	- Crushed or powdered	45%	---	EPA	100 lb.
[25.27]					
25.28	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine ; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.**				
2528.0000	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine ; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight	45%	---	EPA	100 lb.
25.29	**Feldspar; leucite, nepheline and nepheline syenite; fluorspar.**				
2529.1000	- Feldspar	45%	---	EPA	100 lb.
	- Fluorspar :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2529.2100	-- Containing by weight 97% or less of calcium fluoride	45%	---	EPA	100 lb.
2529.2200	-- Containing by weight more than 97% of calcium fluoride	45%	---	EPA	100 lb.
2529.3000	- Leucite ; nepheline and nepheline syenite	45%	---	EPA	100 lb.
25.30	**Mineral substances not elsewhere specified or included.**				
2530.1000	- Vermiculite, perlite and chlorites, unexpanded	45%	---	EPA	100 lb.
2530.2000	- Kieserite, epsomite (natural magnesium sulphates)	45%	---	EPA	100 lb.
2530.90	- Other :				
2530.9010	--- Earth and soil imported under regulations prescribed by the Minister responsible for Agriculture	10%	---	EPA	Ton.
2530.9020	--- Aragonite	45%	---	EPA	Ton.
2530.9090	--- Other	45%	---	EPA	Ton.

Chapter 26

Ores, slag and ash

Notes.

1.- This Chapter does not cover :

(a) Slag or similar industrial waste prepared as macadam (heading 25.17);

(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);

(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);

(d) Basic slag of Chapter 31;

(e) Slag wool, rock wool or similar mineral wools (heading 68.06);

(f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or

(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- Heading 26.20 applies only to :

(a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

(b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

1.- For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
26.01	**Iron ores and concentrates, including roasted iron pyrites.**				
	- Iron ores and concentrates, other than roasted iron pyrites :				
2601.1100	-- Non-agglomerated	45%	---	EPA	Ton
2601.1200	-- Agglomerated	45%	---	EPA	Ton
2601.2000	- Roasted iron pyrites	45%	---	EPA	Ton
26.02	**Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.**				
2602.0000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	45%	---	EPA	Ton
26.03	**Copper ores and concentrates.**				
2603.0000	Copper ores and concentrates	45%	---	EPA	Ton
26.04	**Nickel ores and concentrates.**				
2604.0000	Nickel ores and concentrates	45%	---	EPA	Ton
26.05	**Cobalt ores and concentrates.**				
2605.0000	Cobalt ores and concentrates	45%	---	EPA	Ton
26.06	**Aluminium ores and concentrates.**				
2606.0000	Aluminium ores and concentrates	45%	---	EPA	Ton
26.07	**Lead ores and concentrates.**				
2607.0000	Lead ores and concentrates	45%	---	EPA	Ton
26.08	**Zinc ores and concentrates.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2608.0000	Zinc ores and concentrates	45%	---	EPA	Ton
26.09	**Tin ores and concentrates.**				
2609.0000	Tin ores and concentrate.	45%	---	EPA	Ton
26.10	**Chromium ores and concentrates.**				
2610.0000	Chromium ores and concentrates	45%	---	EPA	Ton
26.11	**Tungsten ores and concentrates.**				
2611.0000	Tungsten ores and concentrates	45%	---	EPA	Ton
26.12	**Uranium or thorium ores and concentrates.**				
2612.1000	- Uranium ores and concentrates	45%	---	EPA	Ton
2612.2000	- Thorium ores and concentrates	45%	---	EPA	Ton
26.13	**Molybdenum ores and concentrates.**				
2613.1000	- Roasted	45%	---	EPA	Ton
2613.9000	- Other	45%	---	EPA	Ton
26.14	**Titanium ores and concentrates.**				
2614.0000	Titanium ores and concentrates	45%	---	EPA	Ton
26.15	**Niobium, tantalum, vanadium or zirconium ores and concentrates.**				
2615.1000	- Zirconium ores and concentrates	45%	---	EPA	Ton
2615.9000	- Other	45%	---	EPA	Ton
26.16	**Precious metal ores and concentrates.**				
2616.1000	- Silver ores and concentrates	45%	---	EPA	Ton
2616.9000	- Other	45%	---	EPA	Ton
26.17	**Other ores and concentrates.**				
2617.1000	- Antimony ores and concentrates	45%	---	EPA	Ton

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2617.9000	- Other	45%	---	EPA	100 lb.
26.18	**Granulated slag (slag sand) from the manufacture of iron or steel.**				
2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel	45%	---	EPA	100 lb.
26.19	**Slag, dross (other than granulated slag), scaling and other waste from the manufacture of iron or steel.**				
2619.0000	Slag, dross (other than granulated slag), scaling and other waste from the manufacture of iron or steel	45%	---	EPA	100 lb.
26.20	**Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic, or their compounds.**				
	- Containing mainly zinc :				
2620.1100	-- Hard zinc spelter	45%	---	EPA	100 lb.
2620.1900	-- Other	45%	---	EPA	100 lb.
	- Containing mainly lead:				
2620.2100	-- Leaded gasoline sludges and leaded anti- knock compound sludges	45%	---	EPA	100 lb.
2620.2900	-- Other	45%	---	EPA	100lb.
2620.3000	- Containing mainly copper	45%	---	EPA	100 lb.
2620.4000	- Containing mainly aluminium	45%	---	EPA	100 lb.
2620.6000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	45%	---	EPA	100lb.
	- Other :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2620.9100	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	45%	---	EPA	100 lb.
2620.9900	-- Other	45%	---	EPA	100 lb.
26.21	**Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.**				
2621.1000	- Ash and residues from the incineration of municipal waste	45%	---	EPA	100 lb.
2621.9000	- Other	45%	---	EPA	100 lb.

Chapter 27

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

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

(b) Medicaments of heading 30.03 or 30.04; or

(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2.- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3.- For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.

2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)",

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"toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.

4.- For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 °C (ASTM D 86 method).

5.- For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
27.01	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**				
	- Coal, whether or not pulverised, but not agglomerated :				
2701.1100**	-- Anthracite	Free	---	EPA	Ton
2701.1200**	-- Bituminous coal	Free	---	EPA	Ton
2701.1900**	-- Other coal	Free	---	EPA	Ton
2701.2000**	- Briquettes, ovoids and similar solid fuels manufactured from coal	Free	---	EPA	Ton
27.02	**Lignite, whether or not agglomerated, excluding jet.**				
2702.1000**	- Lignite, whether or not pulverised, but not agglomerated	Free	---	EPA	Ton
2702.2000**	- Agglomerated lignite	Free	---	EPA	Ton
27.03	**Peat (including peat litter), whether or not agglomerated.**				
2703.0000**	Peat (including peat litter), whether or not agglomerated	Free	---	EPA	Ton

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
27.04	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**				
2704.0000**	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	Free	---	EPA	Ton
27.05	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.**				
2705.0000**	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Free	---	EPA	Ton
27.06	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**				
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars				
2706.0010**	--- For road surfacing use	Free	---	EPA	lb.
2706.0090**	--- Other	Free	---	EPA	Ton
27.07	**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.**				
2707.1000**	- Benzol (benzene)	Free	---	EPA	lb.
2707.2000**	- Toluol (toluene)	Free	---	EPA	lb.
2707.3000**	- Xylol (xylenes)	Free	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2707.4000**	- Naphthalene	Free	---	EPA	lb.
2707.5000**	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250^0C by the ASTM D 86 method	Free	---	EPA	lb.
	- Other :				
2707.9100**	-- Creosote oils	Free	---	EPA	lb.
2707.9900**	-- Other	Free	---	EPA	lb.
27.08	**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**				
2708.1000**	- Pitch	Free	---	EPA	100 lb.
2708.2000**	- Pitch coke	Free	---	EPA	100 lb.
27.09	**Petroleum oils and oils obtained from bituminous minerals, crude.**				
2709.0000**	Petroleum oils and oils obtained from bituminous minerals, crude	Free	---	EPA	Ton
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.**				

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :				
2710.12	-- Light oils and preparations:				
2710.1210**	--- Jet fuel	Free	---	EPA	Barrel
2710.1220**	--- Aviation Gasoline	Free	---	EPA	Barrel
2710.1230**	--- Motor Gasoline (Leaded)	Free	---	EPA	Barrel
2710.1240**	--- Motor Gasoline (unleaded)	Free	---	EPA	Barrel
2710.1290**	--- Other	Free	---	EPA	Barrel
2710.19	-- Other :				
2710.1910**	--- Diesel	Free	---	EPA	Barrel
2710.1920**	--- Kerosene	Free	---	EPA	Barrel
2710.1930**	--- Bunker Oil	Free	---	EPA	Barrel
2710.1940**	--- Other fuel oils	Free	---	EPA	Barrel
2710.1950**	--- Aviation engine Lubricating Oils	Free	---	EPA	Gallon
2710.1960**	--- Automotive, diesel or marine engine lubricating oils	Free	---	EPA	Gallon
2710.1970**	--- Other lubricating oils	Free	---	EPA	Gallon
2710.1980**	--- Lubricating Greases	Free	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2710.2000**	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	Free		EPA	Barrel
	- Waste oils :				
2710.9100**	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free	---	EPA	Gallon
2710.9900**	-- Other	Free	---	EPA	Gallon
27.11	**Petroleum gases and other gaseous hydrocarbons.**				
	- Liquefied :				
2711.1100**	-- Natural gas	Free	---	EPA	100 lb.
2711.1200**	-- Propane	Free	---	EPA	100 lb.
2711.1300**	-- Butanes	Free	---	EPA	100 lb.
2711.1400**	-- Ethylene, propylene, butylene and butadiene	Free	---	EPA	100 lb.
2711.1900**	-- Other	Free	---	EPA	100 lb.
	- In gaseous state :				
2711.2100**	-- Natural gas	Free	---	EPA	100 lb.
2711.2900**	-- Other		---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
27.12	**Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.**				
2712.1000**	- Petroleum jelly	Free	---	EPA	lb.
2712.2000**	- Paraffin wax containing by weight less than 0.75% of oil	Free	---	EPA	lb.
2712.9000**	- Other	Free	---	EPA	lb.
27.13	**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**				
	- Petroleum coke :				
2713.1100**	-- Not calcined	Free	---	EPA	100 lb.
2713.1200**	-- Calcined	Free	---	EPA	100 lb.
2713.20	- Petroleum bitumen :				
2713.2010**	--- For road surfacing use	Free	---	EPA	100 lb.
2713.2090**	--- Other	Free	---	EPA	100 lb.
2713.9000**	- Other residues of petroleum oils or of oils obtained from bituminous minerals	Free	---	EPA	100 lb.
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 :				
2714.1010**	--- For road surfacing use	Free	---	EPA	100 lb.
2714.1090**	--- Other	Free	---	EPA	100 lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2714.9000**	- Other	Free	---	EPA	100 lb.
27.15	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).**				
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)				
2715.0010**	--- For road surfacing use	Free	---	EPA	100 lb.
2715.0090**	--- Other	Free	---	EPA	100 lb.
27.16	**Electrical energy. (optional heading)**				
2716.0000**	Electrical energy. (optional heading)	Free	---	EPA	100 kwh.

** Subject to an excise tax collected upon entry.

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.

2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

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

Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to :

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for

specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.- In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);

(b) Halide oxides of carbon (heading 28.12);

(c) Carbon disulphide (heading 28.13);

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);

(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;

(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6.- Heading 28.44 applies only to :

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to :

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7.- Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

1.- For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I.- CHEMICAL ELEMENTS				
28.01	**Fluorine, chlorine, bromine and iodine.**				
2801.1000	- Chlorine	45%	---	EPA	lb.
2801.2000	- Iodine	45%	---	EPA	lb.
2801.3000	- Fluorine; bromine	45%	---	EPA	lb.
28.02	**Sulphur, sublimed or precipitated; colloidal sulphur.**				
2802.0000	Sulphur, sublimed or precipitated; colloidal sulphur	45%	---	EPA	lb.
28.03	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).**				
2803.0000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	45%	---	EPA	lb.
28.04	**Hydrogen, rare gases and other non-metals.**				
2804.1000	-Hydrogen	45%	---	EPA	lb.
	- Rare gases :				
2804.2100	-- Argon	45%	---	EPA	lb.
2804.2900	-- Other	45%	---	EPA	lb.
2804.3000	- Nitrogen	45%	---	EPA	lb.
2804.4000	- Oxygen	45%	---	EPA	lb.
2804.5000	- Boron; tellurium	45%	---	EPA	lb.
	- Silicon :				
2804.6100	-- Containing by weight not less than 99.99% of silicon	45%	---	EPA	lb.
2804.6900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2804.7000	- Phosphorus	45%	---	EPA	lb.
2804.8000	- Arsenic	45%	---	EPA	lb.
2804.9000	- Selenium	45%	---	EPA	lb.
28.05	**Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.**				
	- Alkali or alkaline-earth metals :				
2805.1100	-- Sodium	45%	---	EPA	lb.
2805.1200	-- Calcium	45%	---	EPA	lb.
2805.1900	-- Other	45%	---	EPA	lb.
2805.3000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	45%	---	EPA	lb.
2805.4000	- Mercury	45%	---	EPA	lb.
	II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS				
28.06	**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**				
2806.1000	- Hydrogen chloride (hydrochloric acid)	45%	---	EPA	lb.
2806.2000	- Chlorosulphuric acid	45%	---	EPA	lb.
28.07	**Sulphuric acid; oleum.**				
2807.0000	Sulphuric acid; oleum	45%	---	EPA	lb.
28.08	**Nitric acid; sulphonitric acids.**				
2808.0000	Nitric acid; sulphonitric acids	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
28.09	**Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids whether or not chemically defined.**				
2809.1000	- Diphosphorus pentaoxide	45%	---	EPA	lb.
2809.2000	- Phosphoric acid and polyphosphoric acids	45%	---	EPA	lb.
28.10	**Oxides of boron; boric acids.**				
2810.0000	Oxides of boron; boric acids	45%	---	EPA	lb.
28.11	**Other inorganic acids and other inorganic oxygen compounds of non-metals.**				
	- Other inorganic acids :				
2811.1100	-- Hydrogen fluoride (hydrofluoric acid)	45%	---	EPA	lb.
2811.1900	-- Other	45%	---	EPA	lb.
	- Other inorganic oxygen compounds of non-metals :				
2811.2100	-- Carbon dioxide	45%	---	EPA	lb.
2811.2200	-- Silicon dioxide	45%	---	EPA	lb.
2811.2900	-- Other	45%	---	EPA	lb.
	III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS				
28.12	**Halides and halide oxides of non-metals.**				
2812.1000	- Chlorides and chloride oxides	45%	---	EPA	lb.
2812.9000	- Other	45%	---	EPA	lb.
28.13	**Sulphides of non-metals; commercial phosphorus trisulphide.**				
2813.1000	- Carbon disulphide	45%	---	EPA	lb.
2813.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS				
28.14	**Ammonia, anhydrous or in aqueous solution.**				
2814.1000	- Anhydrous ammonia	45%	---	EPA	lb.
2814.2000	- Ammonia in aqueous solution	45%	---	EPA	lb.
28.15	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**				
	- Sodium hydroxide (caustic soda) :				
2815.1100	-- Solid	45%	---	EPA	lb.
2815.1200	-- In aqueous solution (soda lye or liquid soda)	45%	---	EPA	lb.
2815.2000	- Potassium hydroxide (caustic potash)	45%	---	EPA	lb.
2815.3000	- Peroxides of sodium or potassium	45%	---	EPA	lb.
28.16	**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**				
2816.1000	- Hydroxide and peroxide of magnesium	45%	---	EPA	lb.
2816.4000	- Oxides, hydroxides and peroxides, of strontium or barium	45%	---	EPA	lb.
28.17	**Zinc oxide; zinc peroxide.**				
2817.0000	Zinc oxide; zinc peroxide	45%	---	EPA	lb.
28.18	**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2818.1000	- Artificial corundum, whether or not chemically defined	45%	---	EPA	lb.
2818.2000	- Aluminium oxide, other than artificial corundum	45%	---	EPA	lb.
2818.3000	- Aluminium hydroxide	45%	---	EPA	lb.
28.19	**Chromium oxides and hydroxides.**				
2819.1000	- Chromium trioxide	45%	---	EPA	lb.
2819.9000	- Other	45%	---	EPA	lb.
28.20	**Manganese oxides.**				
2820.1000	- Manganese dioxide	45%	---	EPA	lb.
2820.9000	- Other	45%	---	EPA	lb.
28.21	**Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3.**				
2821.1000	- Iron oxides and hydroxides	45%	---	EPA	lb.
2821.2000	- Earth colours	45%	---	EPA	lb.
28.22	**Cobalt oxides and hydroxides; commercial cobalt oxides.**				
2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides	45%	---	EPA	lb.
28.23	**Titanium oxides.**				
2823.0000	Titanium oxides	45%	---	EPA	lb.
28.24	**Lead oxides; red lead and orange lead.**				
2824.1000	- Lead monoxide (litharge, massicot)	45%	---	EPA	lb.
2824.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
28.25	**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.**				
2825.1000	- Hydrazine and hydroxylamine and their inorganic salts	45%	---	EPA	lb.
2825.2000	- Lithium oxide and hydroxide	45%	---	EPA	lb.
2825.3000	- Vanadium oxides and hydroxides	45%	---	EPA	lb.
2825.4000	- Nickel oxides and hydroxides	45%	---	EPA	lb.
2825.5000	- Copper oxides and hydroxides	45%	---	EPA	lb.
2825.6000	- Germanium oxides and zirconium dioxide	45%	---	EPA	lb.
2825.7000	- Molybdenum oxides and hydroxides	45%	---	EPA	lb.
2825.8000	- Antimony oxides	45%	---	EPA	lb.
2825.9000	- Other	45%	---	EPA	lb.
	V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS				
28.26	**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**				
	- Fluorides :				
2826.1200	-- Of aluminium	45%	---	EPA	lb.
2826.1900	-- Other	45%	---	EPA	lb.
2826.3000	- Sodium hexafluoroaluminate (synthetic cryolite)	45%	---	EPA	lb.
2826.9000	- Other	45%	---	EPA	lb.
28.27	**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2827.1000	- Ammonium chloride	45%	---	EPA	lb.
2827.2000	- Calcium chloride	45%	---	EPA	lb.
	- Other chlorides :				
2827.3100	-- Of magnesium	45%	---	EPA	lb.
2827.3200	-- Of aluminium	45%	---	EPA	lb.
2827.3500	-- Of nickel	45%	---	EPA	lb.
2827.3900	-- Other	45%	---	EPA	lb.
	- Chloride oxides and chloride hydroxides :				
2827.4100	-- Of copper	45%	---	EPA	lb.
2827.4900	-- Other	45%	---	EPA	lb.
	- Bromides and bromide oxides :				
2827.5100	-- Bromides of sodium or of potassium	45%	---	EPA	lb.
2827.5900	-- Other	45%	---	EPA	lb.
2827.6000	- Iodides and iodide oxides	45%	---	EPA	lb.
28.28	**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.**				
2828.1000	- Commercial calcium hypochlorite and other calcium hypochlorites	45%	---	EPA	lb.
2828.9000	- Other	45%	---	EPA	lb.
28.29	**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**				
	- Chlorates :				
2829.1100	-- Of sodium	45%	---	EPA	lb.
2829.1900	-- Other	45%	---	EPA	lb.
2829.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
28.30	**Sulphides; polysulphides, whether or not chemically defined.**				
2830.1000	- Sodium sulphides	45%	---	EPA	lb.
2830.9000	- Other	45%	---	EPA	lb.
28.31	**Dithionites and sulphoxylates.**				
2831.1000	- Of sodium	45%	---	EPA	lb.
2831.9000	- Other	45%	---	EPA	lb.
28.32	**Sulphites; thiosulphates.**				
2832.1000	- Sodium sulphites	45%	---	EPA	lb.
2832.2000	- Other sulphites	45%	---	EPA	lb.
2832.3000	- Thiosulphates	45%	---	EPA	lb.
28.33	**Sulphates; alums; peroxosulphates (persulphates).**				
	- Sodium sulphates :				
2833.1100	-- Disodium sulphate	45%	---	EPA	lb.
2833.1900	-- Other	45%	---	EPA	lb.
	- Other sulphates :				
2833.2100	-- Of magnesium	45%	---	EPA	lb.
2833.2200	-- Of aluminium	45%	---	EPA	lb.
2833.2400	-- Of nickel	45%	---	EPA	lb.
2833.2500	-- Of copper	45%	---	EPA	lb.
2833.2700	-- Of barium	45%	---	EPA	lb.
2833.2900	-- Other	45%	---	EPA	lb.
2833.3000	- Alums	45%	---	EPA	lb.
2833.4000	- Peroxosulphates (persulphates)	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
28.34	**Nitrites; nitrates.**				
2834.1000	- Nitrites	45%	---	EPA	lb.
	- Nitrates :				
2834.2100	-- Of potassium	45%	---	EPA	lb.
2834.2900	-- Other	45%	---	EPA	lb.
28.35	**Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.**				
2835.1000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	45%	---	EPA	lb.
	- Phosphates :				
2835.2200	-- Of mono- or disodium	45%	---	EPA	lb.
2835.2400	-- Of potassium	45%	---	EPA	lb.
2835.2500	-- Calcium hydrogenorthophosphate (“dicalcium phosphate”)	45%	---	EPA	lb.
2835.2600	-- Other phosphates of calcium	45%	---	EPA	lb.
2835.2900	-- Other	45%	---	EPA	lb.
	- Polyphosphates :				
2835.3100	-- Sodium triphosphate (sodium tripolyphosphate)	45%	---	EPA	lb.
2835.3900	-- Other	45%	---	EPA	lb.
28.36	**Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.**				
2836.2000	- Disodium carbonate	45%	---	EPA	lb.
2836.3000	- Sodium hydrogencarbonate (sodium bicarbonate)	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2836.4000	- Potassium carbonates	45%	---	EPA	lb.
2836.5000	- Calcium carbonate	45%	---	EPA	lb.
2836.6000	- Barium carbonate	45%	---	EPA	lb.
	- Other :				
2836.9100	--Lithium carbonates	45%	---	EPA	lb.
2836.9200	-- Strontium carbonate	45%	---	EPA	lb.
2836.9900	-- Other	45%	---	EPA	lb.
28.37	**Cyanides, cyanide oxides and complex cyanides.**				
	- Cyanides and cyanide oxides :				
2837.1100	-- Of sodium	45%	---	EPA	lb.
2837.1900	-- Other	45%	---	EPA	lb.
2837.2000	- Complex cyanides	45%	---	EPA	lb.
[28.38]					
28.39	**Silicates; commercial alkali metal silicates.**				
	- Of sodium :				
2839.1100	-- Sodium metasilicates	45%	---	EPA	lb.
2839.1900	-- Other	45%	---	EPA	lb.
2839.9000	- Other	45%	---	EPA	lb.
28.40	**Borates; peroxoborates (perborates).**				
	- Disodium tetraborate (refined borax) :				
2840.1100	-- Anhydrous	45%	---	EPA	lb.
2840.1900	-- Other	45%	---	EPA	lb.
2840.2000	- Other borates	45%	---	EPA	lb.
2840.3000	- Peroxoborates (perborates)	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
28.41	**Salts of oxometallic or peroxometallic acids.**				
2841.3000	- Sodium dichromate	45%	---	EPA	lb.
2841.5000	- Other chromates and dichromates; peroxochromates	45%	---	EPA	lb.
	- Manganites, manganates and permanganates :				
2841.6100	-- Potassium permanganate	45%	---	EPA	lb.
2841.6900	-- Other	45%	---	EPA	lb.
2841.7000	- Molybdates	45%	---	EPA	lb.
2841.8000	- Tungstates (wolframates)	45%	---	EPA	lb.
2841.9000	- Other	45%	---	EPA	lb.
28.42	**Other salts of inorganic acids or peroxoacids, (including aluminosilicates whether or not chemically defined), other than azides.**				
2842.1000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	45%	---	EPA	lb.
2842.9000	- Other	45%	---	EPA	lb.
	VI.- MISCELLANEOUS				
28.43	**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.**				
2843.1000	- Colloidal precious metals	45%	---	EPA	lb.
	- Silver compounds :				
2843.2100	-- Silver nitrate	45%	---	EPA	lb.
2843.2900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2843.3000	- Gold compounds	45%	---	EPA	lb.
2843.9000	- Other compounds; amalgams	45%	---	EPA	lb.
28.44	**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.**				
2844.1000	- Natural uranium an its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	45%	---	EPA	lb.
2844.2000	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	45%	---	EPA	lb.
2844.3000	- Uranium depleted in U 235 and its compounds; thorium and its compound; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	45%	---	EPA	lb.
2844.4000	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	45%	---	EPA	lb.
2844.5000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
28.45	**Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.**				
2845.1000	- Heavy water (deuterium oxide)	45%	---	EPA	lb.
2845.9000	- Other	45%	---	EPA	lb.
28.46	**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.**				
2846.1000	- Cerium compounds	45%	---	EPA	lb.
2846.9000	- Other	45%	---	EPA	lb.
28.47	**Hydrogen peroxide, whether or not solidified with urea.**				
2847.0000	Hydrogen peroxide, whether or not solidified with urea	45%	---	EPA	lb.
28.48	**Phosphides, whether or not chemically defined, excluding ferrophosphorus.**				
2848.0000	Phosphides, whether or not chemically defined, excluding ferrophosphorus	45%	---	EPA	lb.
28.49	**Carbides, whether or not chemically defined.**				
2849.1000	- Of calcium	45%	---	EPA	lb.
2849.2000	- Of silicon	45%	---	EPA	lb.
2849.9000	- Other	45%	---	EPA	lb.
28.50	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	45%	---	EPA	lb.
[28.51]					
28.52	**Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.**				
2852.1000	- Chemically defined	45%	---	EPA	lb.
2852.9000	- Other	45%	---	EPA	lb.
28.53	**Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.**				
2853.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals				
2853.0010	--- Distilled or conductivity water and water of similar purity	45%	---	EPA	lb.
2853.0090	--- Other	45%	---	EPA	lb.

Chapter 29

Organic chemicals

Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to :

(a) Separate chemically defined organic compounds, whether or not containing impurities;

(b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;

(d) The products mentioned in (a), (b) or (c) above dissolved in water;

(e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anticaking agent) necessary for their preservation or transport;

(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This Chapter does not cover :

(a) Goods of heading 15.04 or crude glycerol of heading 15.20;

(b) Ethyl alcohol (heading 22.07 or 22.08);

(c) Methane or propane (heading 27.11);

(d) The compounds of carbon mentioned in Note 2 to Chapter 28;

(e) Immunological products of heading 30.02;

(f) Urea (heading 31.02 or 31.05);

(g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);

(h) Enzymes (heading 35.07);

(ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (heading 36.06);

(k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or

(l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

(B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;

(2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and

(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

(E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8.- For the purposes of heading 29.37 :

(a) the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named “Other” in the series of subheadings concerned.

2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.01	**Acyclic hydrocarbons.**				
2901.1000	- Saturated	45%	---	EPA	lb.
	- Unsaturated :				
2901.2100	-- Ethylene	45%	---	EPA	lb.
2901.2200	-- Propene (propylene)	45%	---	EPA	lb.
2901.2300	-- Butene (butylene) and isomers thereof	45%	---	EPA	lb.
2901.2400	-- Buta-1,3-diene and isoprene	45%	---	EPA	lb.
2901.2900	-- Other	45%	---	---	lb.
29.02	**Cyclic hydrocarbons.**				
	- Cyclanes, cyclenes and cycloterpenes :				
2902.1100	-- Cyclohexane	45%	---	EPA	lb.
2902.1900	-- Other	45%	---	EPA	lb.
2902.2000	- Benzene	45%	---	EPA	lb.
2902.3000	- Toluene	45%	---	EPA	lb.
	- Xylenes :				
2902.4100	-- *o*-Xylene	45%	---	EPA	lb.
2902.4200	-- *m*-Xylene	45%	---	EPA	lb.
2902.4300	-- *p*-Xylene	45%	---	EPA	lb.
2902.4400	-- Mixed xylene isomers	45%	---	EPA	lb.
2902.5000	- Styrene	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2902.6000	- Ethylbenzene	45%	---	EPA	lb.
2902.7000	- Cumene	45%	---	EPA	lb.
2902.9000	- Other	45%	---	EPA	lb.
29.03	**Halogenated derivatives of hydrocarbons.**				
	- Saturated chlorinated derivatives of acyclic Hydrocarbons :				
2903.1100	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	45%	---	EPA	lb.
2903.1200	-- Dichloromethane (methylene chloride)	45%	---	EPA	lb.
2903.1300	-- Chloroform (trichloromethane)	45%	---	EPA	lb.
2903.1400	-- Carbon tetrachloride	45%	---	EPA	lb.
2903.1500	-- Ethylene dichloride ((ISO) (1,2-dichloroethane)	45%	---	EPA	lb.
2903.19	-- Other :				
2903.1910	--- Methyl Chloroform (1,1,1-Trichloroethane)	45%	---	EPA	lb.
2903.1990	--- Other	45%	---	EPA	lb.
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons :				
2903.2100	-- Vinyl chloride (chloroethylene)	45%	---	EPA	lb.
2903.2200	-- Trichloroethylene	45%	---	EPA	lb.
2903.2300	-- Tetrachloroethylene (perchloroethylene)	45%	---	EPA	lb.
2903.2900	-- Other	45%	---	EPA	lb.
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2903.3100	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	45%	---	EPA	lb.
2903.3900	-- Other	45%	---	EPA	lb.
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :				
2903.7100	-- Chlorodifluoromethane	45%	---	EPA	lb.
2903.7200	-- Dichlorotrifluoroethanes	45%	---	EPA	lb.
2903.7300	-- Dichlorofluoroethanes	45%	---	EPA	lb.
2903.7400	-- Chlorodifluoroethanes	45%	---	EPA	lb.
2903.7500	-- Dichloropentafluoropropanes	45%	---	EPA	lb.
2903.7600	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	45%	---	EPA	lb.
2903.7700	-- Other, perhalogenated only with fluorine and chlorine	45%	---	EPA	lb.
2903.7800	-- Other perhalogenated derivatives	45%	---	EPA	lb.
2903.7900	-- Other	45%	---	EPA	lb.
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :				
2903.8100	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	45%	---	EPA	lb.
2903.8200	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	45%	---	EPA	lb.
2903.8900	-- Other	45%	---	EPA	lb.
	- Halogenated derivatives of aromatic hydrocarbons :				
2903.9100	-- Chlorobenzene, *o*-dichlorobenzene and *p*-dichlorobenzene	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2903.9200	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane)	45%	---	EPA	lb.
2903.9900	-- Other	45%	---	EPA	lb.
29.04	**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**				
2904.1000	- Derivatives containing only sulpho groups, their salts and ethyl esters	45%	---	EPA	lb.
2904.2000	- Derivatives containing only nitro or only nitroso groups	45%	---	EPA	lb.
2904.9000	- Other	45%	---	EPA	lb.
	II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.05	**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
	- Saturated monohydric alcohols :				
2905.1100	-- Methanol (methyl alcohol)	45%	---	EPA	lb.
2905.1200	-- Propan-1-ol (propyl alcohol) and propan- 2-ol (isopropyl alcohol)	45%	---	EPA	lb.
2905.1300	-- Butan-1-ol (n-butyl alcohol)	45%	---	EPA	lb.
2905.1400	-- Other butanols	45%	---	EPA	lb.
2905.1600	-- Octanol (octyl alcohol) and isomers thereof	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2905.1700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	45%	---	EPA	lb.
2905.1900	-- Other	45%	---	EPA	lb.
	- Unsaturated monohydric alcohols :				
2905.2200	-- Acyclic terpene alcohols	45%	---	EPA	lb.
2905.2900	-- Other	45%	---	EPA	lb.
	- Diols :				
2905.3100	-- Ethylene glycol (ethanediol)	45%	---	EPA	lb.
2905.3200	-- Propylene glycol (propane-1, 2-diol)	45%	---	EPA	lb.
2905.3900	-- Other	45%	---	EPA	lb.
	- Other polyhydric alcohols :				
2905.4100	-- 2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	45%	---	EPA	lb.
2905.4200	-- Pentaerythritol	45%	---	EPA	lb.
2905.4300	-- Mannitol	45%	---	EPA	lb.
2905.4400	-- D-glucitol (sorbitol)	45%	---	EPA	lb.
2905.4500	-- Glycerol	45%	---	EPA	lb.
2905.4900	-- Other	45%	---	EPA	lb.
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :				
2905.5100	-- Ethchlorvynol (INN)	45%	---	EPA	lb.
2905.5900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
29.06	**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
	- Cyclanic, cyclenic or cycloterpenic :				
2906.1100	-- Menthol	45%	---	EPA	lb.
2906.1200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	45%	---	EPA	lb.
2906.1300	-- Sterols and inositols	45%	---	EPA	lb.
2906.1900	-- Other	45%	---	EPA	lb.
	- Aromatic :				
2906.2100	-- Benzyl alcohol	45%	---	EPA	lb.
2906.2900	-- Other	45%	---	EPA	lb.
	III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.07	**Phenols; phenol-alcohols.**				
	- Monophenols :				
2907.1100	-- Phenol (hydroxybenzene) and its salts	45%	---	EPA	lb.
2907.1200	-- Cresols and their salts	45%	---	EPA	lb.
2907.1300	-- Octylphenol, nonylphenol and their isomers; salts thereof	45%	---	EPA	lb.
2907.1500	-- Naphthols and their salts	45%	---	EPA	lb.
2907.1900	-- Other	45%	---	EPA	lb.
	- Polyphenols; phenol-alcohols :				
2907.2100	-- Resorcinol and its salts	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2907.2200	-- Hydroquinone (quinol) and its salts	45%	---	EPA	lb.
2907.2300	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	45%	---	EPA	lb.
2907.2900	-- Other	45%	---	EPA	lb.
29.08	**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.**				
	- Derivatives containing only halogen substituents and their salts :				
2908.1100	-- Pentachlorophenol (ISO)	45%	---	EPA	lb.
2908.1900	-- Other	45%	---	EPA	lb.
	- Other:				
2908.9100	-- Dinoseb (ISO) and its salts	45%	---	EPA	lb.
2908.9200	-- 4,6-Dinitro-*o*-cresol (DNOC (ISO)) and its salts	45%	---	EPA	lb.
2908.9900	-- Other	45%	---	EPA	lb.
	IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
29.09	**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :				
2909.1100	-- Diethyl ether	45%	---	EPA	lb.
2909.1900	-- Other	45%	---	EPA	lb.
2909.2000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	45%	---	EPA	lb.
2909.3000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	45%	---	EPA	lb.
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :				
2909.4100	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	45%	---	EPA	lb.
2909.4300	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	45%	---	EPA	lb.
2909.4400	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	45%	---	EPA	lb.
2909.4900	-- Other	45%	---	EPA	lb.
2909.5000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2909.6000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	45%	---	EPA	lb.
29.10	**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
2910.1000	- Oxirane (ethylene oxide)	45%	---	EPA	lb.
2910.2000	- Methyloxirane (propylene oxide)	45%	---	EPA	lb.
2910.3000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	45%	---	EPA	lb.
2910.4000	- Dieldrin (ISO, INN)	45%	---	EPA	lb.
2910.9000	- Other	45%	---	EPA	lb.
29.11	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	45%	---	EPA	lb.
	V.- ALDEHYDE-FUNCTION COMPOUNDS				
29.12	**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.**				
	- Acyclic aldehydes without other oxygen function :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2912.1100	-- Methanal (formaldehyde)	45%	---	EPA	lb.
2912.1200	-- Ethanal (acetaldehyde)	45%	---	EPA	lb.
2912.1900	-- Other	45%	---	EPA	lb.
	- Cyclic aldehydes without other oxygen function :				
2912.2100	-- Benzaldehyde	45%	---	EPA	lb.
2912.2900	-- Other	45%	---	EPA	lb.
	-Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :				
2912.4100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	45%	---	EPA	lb.
2912.4200	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	45%	---	EPA	lb.
2912.4900	-- Other	45%	---	EPA	lb.
2912.5000	- Cyclic polymers of aldehydes	45%	---	EPA	lb.
2912.6000	- Paraformaldehyde	45%	---	EPA	lb.
29.13	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.**				
2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	45%	---	EPA	lb.
	VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE- FUNCTION COMPOUNDS				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
29.14	**Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
	-Acyclic ketones without other ooxygen function:				
2914.1100	-- Acetone	45%	---	EPA	lb.
2914.1200	-- Butanone (methyl ethyl ketone)	45%	---	EPA	lb.
2914.1300	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	45%	---	EPA	lb.
2914.1900	-- Other	45%	---	EPA	lb.
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :				
2914.2200	-- Cyclohexanone and methylcyclohexanones	45%	---	EPA	lb.
2914.2300	-- Ionones and methylionones	45%	---	EPA	lb.
2914.2900	-- Other	45%	---	EPA	lb.
	- Aromatic ketones without other oxygen function:				
2914.3100	-- Phenylacetone (phenylpropan-2-one)	45%	---	EPA	lb.
2914.3900	-- Other	45%	---	EPA	lb.
2914.4000	- Ketone-alcohols and ketone-aldehydes	45%	---	EPA	lb.
2914.5000	- Ketone-phenols and ketones with other oxygen function	45%	---	EPA	lb.
	- Quinones :				
2914.6100	-- Anthraquinone	45%	---	EPA	lb.
2914.6900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2914.7000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	45%	---	EPA	lb.
	VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.15	**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
	- Formic acid, its salts and esters :				
2915.1100	-- Formic acid	45%	---	EPA	lb.
2915.1200	-- Salts of formic acid	45%	---	EPA	lb.
2915.1300	-- Esters of formic acid	45%	---	EPA	lb.
	- Acetic acid and its salts; acetic anhydride:				
2915.2100	-- Acetic acid	45%	---	EPA	lb.
2915.2400	-- Acetic anhydride	45%	---	EPA	lb.
2915.2900	-- Other	45%	---	EPA	lb.
	- Esters of acetic acid :				
2915.3100	-- Ethyl acetate	45%	---	EPA	lb.
2915.3200	-- Vinyl acetate	45%	---	EPA	lb.
2915.3300	-- *n*-Butyl acetate	45%	---	EPA	lb.
2915.3600	-- Dinoseb (ISO) acetate	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2915.3900	-- Other	45%	---	EPA	lb.
2915.4000	- Mono-, di- or trichloroacetic acids, their salts and esters	45%	---	EPA	lb.
2915.5000	- Propionic acid, its salts and esters	45%	---	EPA	lb.
2915.6000	- Butanoic acids, pentanoic acids, their salts and esters	45%	---	EPA	lb.
2915.7000	- Palmitic acid, stearic acid, their salts and esters	45%	---	EPA	lb.
2915.9000	- Other	45%	---	EPA	lb.
29.16	**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2916.1100	-- Acrylic acid and its salts	45%	---	EPA	lb.
2916.1200	-- Esters of acrylic acid	45%	---	EPA	lb.
2916.1300	-- Methacrylic acid and its salts	45%	---	EPA	lb.
2916.1400	-- Esters of methacrylic acid	45%	---	EPA	lb.
2916.1500	-- Oleic, linoleic or linolenic acids, their salts and esters	45%	---	EPA	lb.
2916.1600	-- Binapacryl (ISO)	45%	---	EPA	lb.
2916.1900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2916.2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	45%	---	EPA	lb.
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2916.3100	-- Benzoic acid, its salts and esters	45%	---	EPA	lb.
2916.3200	-- Benzoyl peroxide and benzoyl chloride	45%	---	EPA	lb.
2916.3400	-- Phenylacetic acid and its salts	45%	---	EPA	lb.
2916.3900	-- Other	45%	---	EPA	lb.
29.17	**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
2917.1100	-- Oxalic acid, its salts and esters	45%	---	EPA	lb.
2917.1200	-- Adipic acid, its salts and esters	45%	---	EPA	lb.
2917.1300	-- Azelaic acid, sebacic acid, their salts and esters	45%	---	EPA	lb.
2917.1400	-- Maleic anhydride	45%	---	EPA	lb.
2917.1900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	45%	---	EPA	lb.
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
2917.3200	-- Dioctyl orthophthalates	45%	---	EPA	lb.
2917.3300	-- Dinonyl or didecyl ortho-phthalates	45%	---	EPA	lb.
2917.3400	-- Other esters of orthophthalic acid	45%	---	EPA	lb.
2917.3500	-- Phthalic anhydride	45%	---	EPA	lb.
2917.3600	-- Terephthalic acid and its salts	45%	---	EPA	lb.
2917.3700	-- Dimethyl terephthalate	45%	---	EPA	lb.
2917.3900	-- Other	45%	---	EPA	lb.
29.18	**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2918.1100	-- Lactic acid, its salts and esters	45%	---	EPA	lb.
2918.1200	-- Tartaric acid	45%	---	EPA	lb.
2918.1300	-- Salts and esters of tartaric acid	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2918.1400	-- Citric acid	45%	---	EPA	lb.
2918.1500	-- Salts and esters of citric acid	45%	---	EPA	lb.
2918.1600	-- Gluconic acid, its salts and esters	45%	---	EPA	lb.
2918.1800	-- Chlorobenzilate (ISO)	45%	---	EPA	lb.
2918.1900	-- Other	45%	---	EPA	lb.
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2918.2100	-- Salicylic acid and its salts	45%	---	EPA	lb.
2918.2200	-- O-Acetylsalicylic acid, its salts and esters	45%	---	EPA	lb.
2918.2300	-- Other esters of salicylic acid and their salts	45%	---	EPA	lb.
2918.2900	-- Other	45%	---	EPA	lb.
2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	45%	---	EPA	lb.
	- Other :				
2918.9100	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	45%	---	EPA	lb.
2918.9900	-- Other	45%	---	EPA	lb.
	VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
29.19	**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
2919.1000	- Tris (2,3-dibromopropyl) phosphate	45%	---	EPA	lb.
2919.9000	- Other	45%	---	EPA	lb.
29.20	**Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.**				
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :				
2920.1100	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	45%	---	EPA	lb.
2920.1900	-- Other	45%	---	EPA	lb.
2920.9000	- Other	45%	---	EPA	lb.
	IX.- NITROGEN-FUNCTION COMPOUNDS				
29.21	**Amine-function compounds.**				
	- Acyclic monoamines and their derivatives; salts thereof :				
2921.1100	-- Methylamine, di- or trimethylamine and their salts	45%	---	EPA	lb.
2921.1900	-- Other	45%	---	EPA	lb.
	- Acyclic polyamines and their derivatives; salts thereof :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2921.2100	-- Ethylenediamine and its salts	45%	---	EPA	lb.
2921.2200	--Hexamethylenediamine and its salts	45%	---	EPA	lb.
2921.2900	-- Other	45%	---	EPA	lb.
2921.3000	- Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	45%	---	EPA	lb.
	- Aromatic monoamines and their derivatives; salts thereof :				
2921.4100	-- Aniline and its salts	45%	---	EPA	lb.
2921.4200	-- Aniline derivatives and their salts	45%	---	EPA	lb.
2921.4300	-- Toluidines and their derivatives; salts thereof	45%	---	EPA	lb.
2921.4400	-- Diphenylamine and its derivatives; salts thereof	45%	---	EPA	lb.
2921.4500	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine beta-naphthylamine) and their derivatives; salts thereof	45%	---	EPA	lb.
2921.4600	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), Levamfetamine (INN), mefenorex (INN) and hentermine (INN); salts thereof	45%	---	EPA	lb.
2921.4900	-- Other	45%	---	EPA	lb.
	- Aromatic polyamines and their derivatives; salts thereof :				
2921.5100	-- *o*-, *m*-, *p*-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2921.5900	-- Other	45%	---	EPA	lb.
29.22	**Oxygen-function amino-compounds.**				
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :				
2922.1100	-- Monoethanolamine and its salts	45%	---	EPA	lb.
2922.1200	-- Diethanolamine and its salts	45%	---	EPA	lb.
2922.1300	-- Triethanolamine and its salts	45%	---	EPA	lb.
2922.1400	-- Dextropropoxyphene (INN) and its salts	45%	---	EPA	lb.
2922.1900	-- Other	45%	---	EPA	lb.
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :				
2922.2100	-- Aminohydroxynaphthalen-esulphonic acids and their salts	45%	---	EPA	lb.
2922.2900	-- Other	45%	---	EPA	lb.
	- Amino-aldehydes, mino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :				
2922.3100	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	45%	---	EPA	lb.
2922.3900	-- Other	45%	---	EPA	lb.
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2922.4100	-- Lysine and its esters; salts thereof	45%	---	EPA	lb.
2922.4200	-- Glutamic acid and its salts	45%	---	EPA	lb.
2922.4300	-- Anthranilic acid and its salts	45%	---	EPA	lb.
2922.4400	-- Tilidine (INN) and its salts	45%	---	EPA	lb.
2922.4900	-- Other	45%	---	EPA	lb.
2922.5000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	45%	---	EPA	lb.
29.23	**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.**				
2923.1000	- Choline and its salts	45%	---	EPA	lb.
2923.2000	- Lecithins and other phosphoaminolipids	45%	---	EPA	lb.
2923.9000	- Other	45%	---	EPA	lb.
29.24	**Carboxyamide-function compounds; amide-function compounds of carbonic acid.**				
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :				
2924.1100	-- Meprobamate (INN)	45%	---	EPA	lb.
2924.1200	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	45%	---	EPA	lb.
2924.1900	-- Other	45%	---	EPA	lb.
	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2924.2100	-- Ureines and their derivatives; salts thereof	45%	---	EPA	lb.
2924.2300	-- 2-Acetamidobenzoic acid (N-acetylanthranillic acid) and its salts	45%	---	EPA	lb.
2924.2400	-- Ethinamate (INN)	45%	---	EPA	lb.
2924.2900	-- Other	45%	---	EPA	lb.
29.25	**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.**				
	- Imides and their derivatives; salts thereof :				
2925.1100	-- Saccharin and its salts	45%	---	EPA	lb.
2925.1200	-- Glutethimide (INN)	45%	---	EPA	lb.
2925.1900	-- Other	45%	---	EPA	lb.
	- Imines and their derivatives; salts thereof:			EPA	lb.
2925.2100	-- Chlordimeform (ISO)	45%	---	EPA	lb.
2925.2900	-- Other	45%	---	EPA	lb.
29.26	**Nitrile-function compounds.**				
2926.1000	- Acrylonitrile	45%	---	EPA	lb.
2926.2000	- 1-Cyanoguanidine (dicyandiamide)	45%	---	EPA	lb.
2926.3000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano- 2-dimethylamino-4, 4-diphenylbutane)	45%	---	EPA	lb.
2926.9000	- Other	45%	---	EPA	lb.
29.27	**Diazo-, azo- or azoxy-compounds.**				
2927.0000	Diazo-, azo- or azoxy-compounds	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
29.28	**Organic derivatives of hydrazine or of hydroxylamine.**				
2928.0000	Organic derivatives of hydrazine or of hydroxylamine	45%	---	EPA	lb.
29.29	**Compounds with other nitrogen function.**				
2929.1000	- Isocyanates	45%	---	EPA	lb.
2929.9000	- Other	45%	---		lb.
	X.- ORGANO-INORGANIC COMPOUNDS, HETERO-CYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES				
29.30	**Organo-sulphur compounds.**				
2930.2000	- Thiocarbamates and dithiocarbamates	45%	---	EPA	lb.
2930.3000	- Thiuram mono-, di- or tetrasulphides	45%	---	EPA	lb.
2930.4000	- Methionine	45%	---	EPA	lb.
2930.5000	- Captafol (ISO) and methamidophos (ISO)	45%	---	EPA	lb.
2930.9000	- Other	45%	---	EPA	lb.
29.31	**Other organo-inorganic compounds.**				
2931.1000	-Tetramethyl lead and tetraethyl lead	45%	---	EPA	lb.
2931.2000	-Tributyltin compounds	45%	---	EPA	lb.
2931.9000	- Other	45%	---	EPA	lb.
29.32	**Heterocyclic compounds with oxygen hetero-atom(s) only.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :				
2932.1100	-- Tetrahydrofuran	45%	---	EPA	lb.
2932.1200	-- 2-Furaldehyde (furfuraldehyde)	45%	---	EPA	lb.
2932.1300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	45%	---	EPA	lb.
2932.1900	-- Other	45%	---	EPA	lb.
2932.2000	- Lactones	45%	---	EPA	lb.
	- Other :				
2932.9100	-- Isosafrole	45%	---	EPA	lb.
2932.9200	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	45%	---	EPA	lb.
2932.9300	-- Piperonal	45%	---	EPA	lb.
2932.9400	-- Safrole	45%	---	EPA	lb.
2932.9500	-- Tetrahydrocannabinols (all isomers)	45%	---	EPA	lb.
2932.9900	-- Other	45%	---	EPA	lb.
29.33	**Heterocyclic compounds with nitrogen hetero-atom(s) only.**				
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:				
2933.1100	-- Phenazone (antipyrin) and its derivatives	45%	---	EPA	lb.
2933.1900	-- Other	45%	---	EPA	lb.
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2933.2100	-- Hydantoin and its derivatives	45%	---	EPA	lb.
2933.2900	-- Other	45%	---	EPA	lb.
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:				
2933.3100	-- Pyridine and its salts	45%	---	EPA	lb.
2933.3200	-- Piperidine and its salts	45%	---	EPA	lb.
2933.3300	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	45%	---	EPA	lb.
2933.3900	-- Other	45%	---	EPA	lb.
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:				
2933.4100	-- Levorphanol (INN) and its salts	45%	---	EPA	lb.
2933.4900	-- Other	45%	---	EPA	lb.
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2933.5200	-- Malonylurea (barbituric acid) and its salts	45%	---	EPA	lb.
2933.5300	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	45%	---	EPA	lb.
2933.5400	-- Other derivatives of malonylurea (barbituric acid); salts thereof	45%	---	EPA	lb.
2933.5500	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	45%	---	EPA	lb.
2933.5900	-- Other	45%	---	EPA	lb.
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:				
2933.6100	-- Melamine	45%	---	EPA	lb.
2933.6900	-- Other	45%	---	EPA	lb.
	- Lactams:				
2933.7100	-- 6-Hexanelactam (epsilon-caprolactam)	45%	---	EPA	lb.
2933.7200	-- Clobazam (INN), and methyprylon (INN)	45%	---	EPA	lb.
2933.7900	-- Other lactams	45%	---	EPA	lb.
	- Other:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2933.9100	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	45%	---	EPA	lb.
2933.9900	-- Other	45%	---	EPA	lb.
29.34	**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**				
2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	45%	---	EPA	lb.
2934.2000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	45%	---	EPA	lb.
2934.3000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	45%	---	EPA	lb.
	- Other:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2934.9100	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof	45%	---	EPA	lb.
2934.9900	-- Other	45%	---	EPA	lb.
29.35	**Sulphonamides.**				
2935.0000	Sulphonamides	45%	---	EPA	lb.
	XI.- PROVITAMINS, VITAMINS AND HORMONES				
29.36	**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.**				
	- Vitamins and their derivatives, unmixed:				
2936.2100	-- Vitamins A and their derivatives	10%	---	EPA	lb.
2936.2200	-- Vitamin B1 and its derivatives	10%	---	EPA	lb.
2936.2300	-- Vitamin B2 and its derivatives	10%	---	EPA	lb.
2936.2400	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	10%	---	EPA	lb.
2936.2500	-- Vitamin B6 and its derivatives	10%	---	EPA	lb.
2936.2600	-- Vitamin B12 and its derivatives	10%	---	EPA	lb.
2936.2700	-- Vitamin C and its derivatives	10%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2936.2800	-- Vitamin E and its derivatives	10%	---	EPA	lb.
2936.2900	-- Other vitamins and their derivatives	10%	---	EPA	lb.
2936.9000	- Other, including natural concentrates	10%	---	EPA	lb.
29.37	**Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.**				
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:				
2937.1100	-- Somatotropin, its derivatives and structural analogues	45%	---	EPA	lb.
2937.1200	-- Insulin and its salts	45%	---	EPA	lb.
2937.1900	-- Other	45%	---	EPA	lb.
	- Steroidal hormones, their derivative and structural analogues :				
2937.2100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	45%	---	EPA	lb.
2937.2200	-- Halogenated derivatives of corticosteroidal hormones	45%	---	EPA	lb.
2937.2300	-- Oestrogens and progestogens	45%	---	EPA	lb.
2937.2900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2937.5000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	45%	---	EPA	lb.
2937.9000	- Other	45%	---	EPA	lb.
	XII.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
29.38	**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**				
2938.1000	- Rutoside (rutin) and its derivatives	45%	---	EPA	lb.
2938.9000	- Other	45%	---	EPA	lb.
29.39	**Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**				
	- Alkaloids of opium and their derivatives; salts thereof:				
2939.1100	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine,etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2939.1900	-- Other	45%	---	EPA	lb.
2939.2000	- Alkaloids of cinchona and their derivatives; salts thereof	45%	---	EPA	lb.
2939.3000	- Caffeine and its salts	45%	---	EPA	lb.
	- Ephedrines and their salts:				
2939.4100	-- Ephedrine and its salts	45%	---	EPA	lb.
2939.4200	-- Pseudoephedrine (INN) and its salts	45%	---	EPA	lb.
2939.4300	-- Cathine (INN) and its salts	45%	---	EPA	lb.
2939.4400	-- Norephedrine and its salts	45%	---	EPA	lb.
2939.4900	-- Other	45%	---	EPA	lb.
	- Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts hereof:				
2939.5100	-- Fenetylline (INN) and its salts	45%	---	EPA	lb.
2939.5900	-- Other	45%	---	EPA	lb.
	- Alkaloids of rye ergot and their derivatives; salts thereof:				
2939.6100	-- Ergometrine (INN) and its salts	45%	---	EPA	lb.
2939.6200	-- Ergotamine (INN) and its salts	45%	---	EPA	lb.
2939.6300	-- Lysergic acid and its salts	45%	---	EPA	lb.
2939.6900	-- Other	45%	---	EPA	lb.
	- Other :				
2939.9100	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2939.9900	-- Other	45%	---	EPA	lb.
	XIII.- OTHER ORGANIC COMPOUNDS				
29.40	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.**				
2940.0000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39	45%	---	EPA	lb.
29.41	**Antibiotics.**				
2941.1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	45%	---	EPA	lb.
2941.2000	- Streptomycins and their derivatives; salts thereof	45%	---	EPA	lb.
2941.3000	- Tetracyclines and their derivatives; salts thereof	45%	---	EPA	lb.
2941.4000	- Chloramphenicol and its derivatives; salts thereof	45%	---	EPA	lb.
2941.5000	- Erythromycin and its derivatives; salts thereof	45%	---	EPA	lb.
2941.9000	- Other	45%	---	EPA	lb.
29.42	**Other organic compounds.**				
2942.0000	Other organic compounds	45%	---	EPA	lb.

Chapter 30

Pharmaceutical products

Notes.

1.- This Chapter does not cover:

(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);

(c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);

(d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);

(e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

(f) Soap or other products of heading 34.01 containing added medicaments;

(g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or

(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2.- For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

3.- For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :

(a) As unmixed products :

(1) Unmixed products dissolved in water;

(2) All goods of Chapter 28 or 29; and

(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed :

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(3) Salts and concentrates obtained by evaporating natural mineral waters.

4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other

heading of the Nomenclature :

(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;

(b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Blood-grouping reagents;

(f) Dental cements and other dental fillings; bone reconstruction cements;

(g) First-aid boxes and kits;

(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;

(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and

(l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
30.01	**Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.**				
3001.2000	- Extracts of glands or other organs or of their secretions	Free	---	EPA	lb.
3001.90	- Other				
3001.9010	--- Stem cells	Free	---	---	lb.
3001.9090	--- Other	Free	---	EPA	lb.
30.02	**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.**				
3002.10	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes				
3002.1010	--- Stem cells	Free	---	---	lb
3002.1090	--- Other	Free	---	---	lb.
3002.2000	- Vaccines for human medicine	Free	---	EPA	lb.
3002.3000	- Vaccines for veterinary medicine	Free	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3002.9000	- Other	Free	---	EPA	lb.
30.03	**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**				
3003.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	---	EPA	lb.
3003.2000	- Containing other antibiotics	Free	---	EPA	lb.
	- Containing hormones or other products of heading 29.37 but not containing antibiotics :				
3003.3100	-- Containing insulin	Free	---	EPA	lb.
3003.3900	-- Other	Free	---	EPA	lb.
3003.4000	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	Free	---	EPA	lb.
3003.9000	- Other	Free	---	EPA	lb.
30.04	**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3004.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	---	EPA	lb.
3004.2000	- Containing other antibiotics	Free	---	EPA	lb.
	- Containing hormones or other products of heading No 29.37 but not containing antibiotics :				
3004.3100	-- Containing insulin	Free	---	EPA	lb.
3004.3200	-- Containing adrenal corticosteriod hormones, their derivatives or structural analogues	Free	---	EPA	lb.
3004.3900	-- Other	Free	---	EPA	lb.
3004.4000	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	Free	---	EPA	lb.
3004.5000	- Other medicaments containing vitamins or other products of heading 29.36	Free	---	EPA	lb.
3004.9000	- Other	Free	---	EPA	lb.
30.05	**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.**				
3005.1000	- Adhesive dressings and other articles having an adhesive layer	Free	---	EPA	lb.
3005.9000	- Other	Free	---	EPA	lb.
30.06	**Pharmaceutical goods specified in Note 4 to this Chapter.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3006.1000	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable.	35%	---	EPA	lb.
3006.2000	- Blood-grouping reagents	35%	---	EPA	lb.
3006.3000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	35%	---	EPA	lb.
3006.4000	- Dental cements and other dental fillings; bone reconstruction cements	35%	---	EPA	lb.
3006.5000	- First-aid boxes and kits	Free	---	EPA	lb.
3006.6000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	---	EPA	lb.
3006.7000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	35%	---	EPA	lb.
	- Other :				
3006.91	-- Appliances identifiable for ostomy use				
3006.9110	--- Colostomy bags	Free	---	EPA	lb.
3006.9120	--- Colon hydrotherapy tubing	Free	---	EPA	lb.
3006.9190	--- Other	35%	---	EPA	lb.
3006.9200	-- Waste Pharmecutials	35%	---	EPA	lb.

Chapter 31

Fertilisers

Notes.

1.- This Chapter does not cover :

(a) Animal blood of heading 05.11;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below; or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :

(i) Sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(iv) Ammonium sulphate, whether or not pure;

(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

(vii) Calcium cyanamide, whether or not pure or treated with oil;

(viii) Urea, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :

(i) Basic slag;

(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6.- For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
31.01	**Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.**				
3101.0000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	Free	---	EPA	100 lb.
31.02	**Mineral or chemical fertilisers, nitrogenous.**				
3102.1000	- Urea, whether or not in aqueous solution	Free	---	EPA	100 lb.
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :				
3102.2100	-- Ammonium sulphate	Free	---	EPA	100 lb.
3102.2900	-- Other	Free	---	EPA	100 lb.
3102.3000	- Ammonium nitrate, whether or not in aqueous solution	Free	---	EPA	100 lb.
3102.4000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	---	EPA	100 lb.
3102.5000	- Sodium nitrate	Free	---	EPA	100 lb.
3102.6000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	---	EPA	100 lb.
3102.8000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	---	EPA	100 lb.
3102.9000	- Other, including mixtures not specified in the foregoing subheadings	Free	---	EPA	100 lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
31.03	**Mineral or chemical fertilisers, phosphatic.**				
3103.1000	- Superphosphates	Free	---	EPA	100 lb.
3103.9000	- Other	Free	---	EPA	100 lb.
31.04	**Mineral or chemical fertilisers, potassic.**				
3104.2000	- Potassium chloride	Free	---	EPA	100 lb.
3104.3000	- Potassium sulphate	Free	---	EPA	100 lb.
3104.9000	- Other	Free	---	EPA	100 lb.
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 (22 lb.).**				
3105.1000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg (22 lb.)	Free	---	EPA	100 lb.
3105.2000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free	---	EPA	100 lb.
3105.3000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	---	EPA	100 lb.
3105.4000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	---	EPA	100 lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :				
3105.5100	-- Containing nitrates and phosphates	Free	---	EPA	100 lb.
3105.5900	-- Other	Free	---	EPA	100 lb.
3105.6000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free	---	EPA	100 lb.
3105.9000	- Other	Free	---	EPA	lb.

Chapter 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);

(b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or

(c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

5.- The expression “colouring matter” in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6.- The expression “stamping foils” in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
32.01	**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**				
3201.1000	- Quebracho extract	45%	---	EPA	lb.
3201.2000	- Wattle extract	45%	---	EPA	lb.
3201.9000	- Other	45%	---	EPA	lb.
32.02	**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.**				
3202.1000	- Synthetic organic tanning substances	45%	---	EPA	lb.
3202.9000	- Other	45%	---	EPA	lb.
32.03	**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.**				
3203.0000	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
32.04	**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.**				
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :				
3204.1100	-- Disperse dyes and preparations based thereon	45%	---	EPA	lb.
3204.1200	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	45%	---	EPA	lb.
3204.1300	-- Basic dyes and preparations based thereon	45%	---	EPA	lb.
3204.1400	-- Direct dyes and preparations based thereon	45%	---	EPA	lb.
3204.1500	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	45%	---	EPA	lb.
3204.1600	-- Reactive dyes and preparations based thereon	45%	---	EPA	lb.
3204.1700	-- Pigments and preparations based thereon	45%	---	EPA	lb.
3204.1900	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	45%	---	EPA	lb.
3204.2000	- Synthetic organic products of a kind used as fluorescent brightening agents	45%	---	EPA	lb.
3204.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
32.05	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.**				
3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	45%	---	EPA	lb.
32.06	**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.**				
	- Pigments and preparations based on titanium dioxide :				
3206.1100	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	45%	---	EPA	lb.
3206.1900	-- Other	45%	---	EPA	lb.
3206.2000	- Pigments and preparations based on chromium compounds	45%	---	EPA	lb.
	- Other colouring matter and other preparations:				
3206.4100	-- Ultramarine and preparations based thereon	45%	---	EPA	lb.
3206.4200	-- Lithopone and other pigments and preparations based on zinc sulphide	45%	---	EPA	lb.
3206.4900	-- Other	45%	---	EPA	lb.
3206.5000	- Inorganic products of a kind used as luminophores	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
32.07	**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.**				
3207.1000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	45%	---	EPA	lb.
3207.2000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	45%	---	EPA	lb.
3207.3000	- Liquid lustres and similar preparations	45%	---	EPA	lb.
3207.4000	- Glass frit and other glass, in the form of powder, granules or flakes	45%	---	EPA	lb.
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.**				
3208.10	- Based on polyesters :				
3208.1010	--- Varnishes and lacquers	45%	---	---	gallon
3208.1020	--- Paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, flourescent, road marking, swimming pool, epoxy, spray, aluminum, porch and deck paints)	45%	300%	---	gallon
3208.1090	--- Other	45%	300%	---	gallon
3208.20	- Based on acrylic or vinyl polymers:				
3208.2010	--- Varnishes and lacquers	45%	---	---	gallon
3208.2020	--- Vinyl paints and enamels	45%	300%	---	gallon

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3208.2030	--- Acrylic paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, flourescent, road marking, swimming pool, epoxy, spray, aluminum, porch and deck paints)	45%	300%	---	gallon
3208.2090	--- Other	45%	300%	---	gallon
3208.90	- Other:				
3208.9010	--- Varnishes and lacquers	45%	---	---	gallon
3208.9020	--- Paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, flourescent, road marking, swimming pool, epoxy, spray, aluminum, porch and deck paints)	45%	300%	---	gallon
3208.9090	--- Other	45%	300%	---	gallon
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.**				
3209.10	- Based on acrylic or vinyl polymers:				
3209.1010	--- Varnishes and lacquers	45%	---	---	gallon
3209.1020	--- Vinyl paints and enamels	45%	300%	---	gallon
3209.1030	--- Acrylic gloss latex	45%	300%	---	gallon
3209.1090	--- Other acrylic	45%	300%	---	gallon
3209.9000	- Other	45%	---	---	gallon
32.10	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3210.0010	--- Paints and enamels	45%	---	---	gallon
3210.0090	--- Other	45%	---	---	gallon
32.11	**Prepared driers.**				
3211.0000	Prepared driers	45%	---	EPA	gallon
32.12	**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**				
3212.1000	- Stamping foils	45%	---	EPA	lb.
3212.9000	- Other	45%	---	EPA	lb.
32.13	**Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.**				
3213.1000	- Colours in sets	40%	---	EPA	lb.
3213.9000	- Other	40%	---	EPA	lb.
32.14	**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.**				
3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:				
3214.1010	--- Joint compounds	35%	300%	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3214.1090	--- Other	45%	---	EPA	lb.
3214.9000	- Other	45%	---	EPA	lb.
32.15	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**				
	- Printing ink :				
3215.1100	-- Black	10%	---	EPA	lb.
3215.1900	-- Other	10%	---	EPA	lb.
3215.9000	- Other	10%	---	EPA	lb.

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1.- This Chapter does not cover :

(a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;

(b) Soap or other products of heading 34.01; or

(c) Gum, wood or sulphate turpentine or other products of heading 38.05.

2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3.- Headings 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, inter alia, to the following products : scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
33.01	**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.**				
	- Essential oils of citrus fruit :				
3301.1200	-- Of orange	45%	---	EPA	lb.
3301.1300	-- Of lemon	45%	---	EPA	lb.
3301.1900	-- Other	45%	---	EPA	lb.
	- Essential oils other than those of citrus fruit :				
3301.2400	-- Of peppermint *(Mentha piperita)*	45%	---	EPA	lb.
3301.2500	-- Of other mints	45%	---	EPA	lb.
3301.2900	-- Other	45%	---	---	lb.
3301.3000	- Resinoids	45%	---	EPA	lb.
3301.9000	- Other	45%	---	---	lb.
33.02	**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.**				
3302.1000	- Of a kind used in the food or drink industries	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3302.9000	- Other	45%	---	EPA	lb.
33.03	**Perfumes and toilet waters.**				
3303.00	- Perfumes and toilet waters				
3303.0010**	--- Perfumes	Free	---	---	lb.
3303.0020**	--- Eau de cologne	Free	---	---	lb.
3303.0030	--- Bay rum	25%	---	---	lb.
3303.0090**	--- Other toilet waters	Free	---	---	lb.
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.**				
3304.1000	- Lip make-up preparations	45%	---	---	lb.
3304.2000	- Eye make-up preparations	45%	---	---	lb.
3304.3000	- Manicure or pedicure preparations	45%	---	---	lb.
	- Other :				
3304.9100	-- Powders, whether or not compressed	45%	---	---	lb.
3304.99	-- Other:				
3304.9910	--- Lotion	25%	---	---	lb.
3304.9990	--- Other	45%	---	---	lb.
33.05	**Preparations for use on the hair.**				
3305.1000	- Shampoos	40%	---	---	lb.
3305.2000	- Preparations for permanent waving or straightening	40%	---	---	lb.
3305.3000	- Hair lacquers	40%	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3305.9000	- Other	40%	---	---	lb.
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:				
3306.1010	--- Toothpastes	Free	---	---	lb.
3306.1020	--- Denture cleaners	10%	---	---	lb.
3306.1030	--- Tooth powders	10%	---	---	lb.
3306.1090	--- Other	10%	---	---	lb.
3306.2000	- Yarn used to clean between the teeth (dental floss)	10%	---	EPA	lb.
3306.90	- Other:				
3306.9010	--- Denture fixative pastes	10%	---	---	lb.
3306.9090	--- Other	10%	---	---	lb.
33.07	**Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.**				
3307.1000	- Pre-shave, shaving or after-shave preparations	45%	---	---	lb.
3307.2000	- Personal deodorants and antiperspirants	Free	---	---	lb.
3307.3000	- Perfumed bath salts and other bath preparations	45%	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :				
3307.4100	-- "Agarbatti" and other odoriferous preparations which operate by burning	45%	---	---	lb.
3307.4900	-- Other	45%	---	---	lb.
3307.9000	- Other	45%	---	---	lb.

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

Notes.

1.- This Chapter does not cover :

(a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);

(b) Separate chemically defined compounds; or

(c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".

3.- For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature :

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

4.- In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5.- In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to :

(a) Chemically produced organic products of a waxy character, whether or not water-soluble;

(b) Products obtained by mixing different waxes;

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

The heading does not apply to :

(a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;

(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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 nonwovens, impregnated, coated or covered with soap or detergent.**				
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :				
3401.11	-- For toilet use (including medicated products):				
3401.1110	--- Abrasive soaps	10%	---	---	lb.
3401.1120	--- Floating and deodorant soap	10%	---	---	lb.
3401.1130	--- Disinfectant soaps	10%	---	---	lb.
3401.1140	--- Medicated soaps	10%	---	---	lb.
3401.1150	--- Shaving soaps	10%	---	---	lb.
3401.1190	--- Other	10%	---	---	lb.
3401.19	-- Other:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3401.1910	--- Household soaps	10%	---	---	lb.
3401.1920	--- Industrial soaps	45%	---	---	lb.
3401.1930	--- Baby wipes	Free	---	---	lb.
3401.1990	--- Other	45%	---	---	lb.
3401.20	- Soap in other forms:				
3401.2010	--- Liquid soaps	10%	---	---	lb.
3401.2020	--- Soap flakes and powders	10%	---	---	lb.
3401.2030	--- Soft soap	10%	---	---	lb.
3401.2090	--- Other	10%	---	---	lb.
3401.3000	- 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	10%	---	---	lb.
34.02	**Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.**				
	- Organic surface-active agents, whether or not put up for retail sale:				
3402.1100	-- Anionic	45%	---	---	lb.
3402.1200	-- Cationic	45%	---	---	lb.
3402.1300	-- Non-ionic	45%	---	---	lb.
3402.1900	-- Other	45%	---	---	lb.
3402.20	- Preparations put up for retail sale:				
3402.2010	--- Laundry detergent (liquid)	Free	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3402.2020	--- Dishwashing liquid	Free	---	---	lb.
3402.2030	--- Other liquid detergent	40%	---	---	lb.
3402.2040	--- Laundry detergent in powder form	Free	---	---	lb.
3402.2050	--- Other detergent in powder form	7%	---	---	lb.
3402.2060	--- Liquid bleaches	60%	300%	---	1b.
3402.2070	--- Other bleaches	45%	---	---	lb.
3402.2090	--- Other	45%	---	---	lb.
3402.9000	- Other	45%	---	---	lb.
34.03	**Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.**				
	- Containing petroleum oils or oils obtained from bituminous minerals:				
3403.1100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	45%	---	EPA	gallon
3403.1900	-- Other	45%	---	EPA	gallon
	- Other:				
3403.9100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	45%	---	EPA	gallon

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3403.9900	-- Other	45%	---	EPA	gallon
34.04	**Artificial waxes and prepared waxes.**				
3404.2000	- Of poly(oxyethylene) (polyethylene glycol)	45%	---	EPA	gallon
3404.9000	- Other	45%	---	EPA	gallon
34.05	**Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.**				
3405.1000	- Polishes, creams and similar preparations for footwear or leather	45%	---	EPA	lb.
3405.2000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	45%	---	EPA	lb.
3405.3000	- Polishes and similar preparations for coachwork, other than metal polishes	45%	---	EPA	lb.
3405.4000	- Scouring pastes and powders and other scouring preparations	45%	---	EPA	lb.
3405.9000	- Other	45%	---	EPA	lb.
34.06	**Candles, tapers and the like.**				lb.
3406.0000	Candles, tapers and the like	45%	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
34.07	**Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).**				
3407.0000	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	45%	---	EPA	lb.

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This Chapter does not cover :

(a) Yeasts (heading 21.02);

(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

(c) Enzymatic preparations for pre-tanning (heading 32.02);

(d) Enzymatic soaking or washing preparations or other products of Chapter 34;

(e) Hardened proteins (heading 39.13); or

(f) Gelatin products of the printing industry (Chapter 49).

2.- For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
35.01	**Casein, caseinates and other casein derivatives; casein glues.**				
3501.1000	- Casein	45%	---	EPA	lb.
3501.9000	- Other	45%	---	EPA	lb.
35.02	**Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.**				
	- Egg albumin:				
3502.1100	-- Dried	45%	---	EPA	lb.
3502.1900	-- Other	45%	---	EPA	lb.
3502.2000	- Milk albumin, including concentrates of two or more whey proteins	45%	---	EPA	lb.
3502.9000	- Other	45%	---	EPA	lb.
35.03	**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.**				
3503.0000	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
35.04	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.**				
3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	45%	---	EPA	lb.
35.05	**Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.**				
3505.1000	- Dextrins and other modified starches	45%	---	EPA	lb.
3505.2000	- Glues	45%	---	EPA	lb.
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 (2.2 lb.).**				
3506.1000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg (2.2 lb.).	45%	---	EPA	lb.
	- Other:				
3506.9100	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	45%	---	EPA	lb.
3506.9900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
35.07	**Enzymes; prepared enzymes not elsewhere specified or included.**				
3507.1000	- Rennet and concentrates thereof	45%	---	EPA	lb.
3507.9000	- Other	45%	---	EPA	lb.

Chapter 36

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

Notes.

1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2.- The expression "articles of combustible materials" in heading 36.06 applies only to :

(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3; and

(c) Resin torches, firelighters and the like.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
36.01	**Propellent powders.**				
3601.0000	Propellent powders	45%	---	EPA	lb.
36.02	**Prepared explosives, other than propellent powders.**				
3602.00	- Prepared explosives, other than propellent powders				
3602.0010	--- Dynamite	45%	---	EPA	lb.
3602.0090	--- Other	45%	---	EPA	lb.
36.03	**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.**				
3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	45%	---	EPA	lb.
36.04	**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.**				
3604.10	- Fireworks:				
3604.1010	--- Firecrackers and impact flash salute	45%	---	---	lb.
3604.1090	--- Other	45%	---	---	lb.
3604.9000	- Other	45%	---	EPA	lb.
36.05	**Matches, other than pyrotechnic articles of heading 36.04.**				
3605.0000	Matches, other than pyrotechnic articles of heading 36.04	45%	---	EPA	lb.
36.06	**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3606.1000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3 (18.31 cubic inches)	45%	---	EPA	lb.
3606.9000	- Other	45%	---	EPA	lb.

Chapter 37

Photographic or cinematographic goods

Notes.

1.- This Chapter does not cover waste or scrap.

2.- In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
37.01	**Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.**				
3701.1000	- For X-ray	25%	---	EPA	sq. ft.
3701.2000	- Instant print film	25%	---	EPA	lb.
3701.3000	- Other plates and film, with any side exceeding 255 mm (10.04 inches)	25%	---	EPA	sq. ft.
	- Other:				
3701.9100	-- For colour photography (polychrome)	25%	---	EPA	lb.
3701.9900	-- Other	25%	---	EPA	sq. ft.
37.02	**Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3702.1000	- For X-ray	25%	---	EPA	sq. ft.
	- Other film, without perforations, of a width not exceeding 105 mm:				
3702.3100	-- For colour photography (polychrome)	25%	---	EPA	No.
3702.3200	-- Other, with silver halide emulsion	25%	---	EPA	sq. ft.
3702.3900	-- Other	25%	---	EPA	sq. ft.
	- Other film, without perforations, of a width exceeding 105 mm:				
3702.4100	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	25%	---	EPA	sq. ft.
3702.4200	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	25%	---	EPA	sq. ft.
3702.4300	-- Of a width exceeding 610 mm and of a length not exceeding 200m	25%	---	EPA	sq. ft.
3702.4400	-- Of a width exceeding 105 mm but not exceeding 610 mm	25%	---	EPA	sq. ft.
	- Other film, for colour photography (polychrome):				
3702.5200	-- Of a width not exceeding 16 mm	25%	---	EPA	100 ft.
3702.5300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	25%	---	EPA	100 ft.
3702.5400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	25%	---	EPA	100 ft.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3702.5500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	25%	---	EPA	100 ft.
3702.5600	-- Of a width exceeding 35 mm	25%	---	EPA	100 ft.
	- Other:				
3702.9600	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	25%	---	EPA	100 ft.
3702.9700	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	25%	---	EPA	100 ft.
3702.9800	-- Of a width exceeding 35 mm	25%	---	EPA	100 ft.
37.03	**Photographic paper, paperboard and textiles, sensitised, unexposed.**				
3703.1000	- In rolls of a width exceeding 610 mm (24.02 inches)	25%	---	EPA	lb.
3703.2000	- Other, for colour photography (polychrome)	25%	---	EPA	lb.
3703.9000	- Other	25%	---	EPA	lb.
37.04	**Photographic plates, film, paper, paperboard and textiles, exposed but not developed.**				
3704.0000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	10%	---	EPA	lb.
37.05	**Photographic plates and film, exposed and developed, other than cinematographic film.**				
3705.1000	- For offset reproduction	45%	---	EPA	lb.
3705.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
37.06	**Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.**				
3706.1000	- Of a width of 35 mm or more	10%	---	EPA	100 ft.
3706.90	- Other:				
3706.9010	--- Of a width not exceeding 16 mm and of a kind not suitable for public or commercial exhibition or sale	10%	---	EPA	100 ft.
3706.9090	--- Other	10%	---	EPA	100 ft.
37.07	**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.**				
3707.1000	- Sensitising emulsions	45%	---	EPA	lb.
3707.9000	- Other	45%	---	EPA	lb.

Chapter 38

Miscellaneous chemical products

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined elements or compounds with the exception of the following :

(1) Artificial graphite (heading 38.01);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);

(4) Certified reference materials specified in Note 2 below;

(5) Products specified in Note 3 (a) or 3 (c) below;

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);

(c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);

(d) Medicaments (heading 30.03 or 30.04); or

(e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2.- (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature :

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

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

(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and

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

4.- Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover :

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;

(b) Industrial waste;

(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or

(d) Clinical waste, as defined in Note 6 (a) below.

5.- For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6.- For the purposes of heading 38.25, the expression "other wastes" applies to :

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

7.- For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Subheading Notes.

1.- Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances : aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-

trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808.50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2.- For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
38.01	**Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.**				
3801.1000	- Artificial graphite	45%	---	EPA	lb.
3801.2000	- Colloidal or semi-colloidal graphite	45%	---	EPA	lb.
3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	45%	---	EPA	lb.
3801.9000	- Other	45%	---	EPA	lb.
38.02	**Activated carbon; activated natural mineral products; animal black, including spent animal black.**				
3802.1000	- Activated carbon	45%	---	EPA	lb.
3802.9000	- Other	45%	---	EPA	lb.
38.03	**Tall oil, whether or not refined.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3803.0000	Tall oil, whether or not refined	45%	---	EPA	lb.
38.04	**Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.**				
3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	45%	---	EPA	lb.
38.05	**Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.**				
3805.1000	- Gum, wood or sulphate turpentine oils	25%	---	EPA	lb.
3805.9000	- Other	45%	---	EPA	lb.
38.06	**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.**				
3806.1000	- Rosin and resin acids	45%	---	EPA	lb.
3806.2000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	45%	---	EPA	lb.
3806.3000	- Ester gums	45%	---	EPA	lb.
3806.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
38.07	**Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.**				
3807.0000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	45%	---	EPA	lb.
38.08	**Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).**				
3808.5000	- Goods specified in Subheading Note 1 to his Chapter	45%	---	---	lb.
	- Other:				
3808.9100	--Insecticides	Free	---	---	lb.
3808.9200	-- Fungicides	Free	---	EPA	lb.
3808.9300	-- Herbicides, anti-sprouting products and plant-growth regulators	Free	---	EPA	lb
3808.9400	-- Disinfectants	45%	---	---	lb.
3808.99	-- Other:				
3808.9910	--- Acaricides, Molluscicides and Nematocides	45%	---	EPA	lb.
3808.9920	--- Rodenticides	45%	---	EPA	lb.
3808.9990	--- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
38.09	**Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.**				
3809.1000	- With a basis of amylaceous substances	45%	---	EPA	lb.
	- Other:				
3809.9100	-- Of a kind used in the textile or like industries	45%	---	EPA	lb.
3809.9200	-- Of a kind used in the paper or like industries	45%	---	EPA	lb.
3809.9300	-- Of a kind used in the leather or like industries	45%	---	EPA	lb.
38.10	**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.**				
3810.1000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	45%	---	EPA	lb.
3810.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
38.11	**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.**				
	- Anti-knock preparations:				
3811.1100	-- Based on lead compounds	45%	---	EPA	lb.
3811.1900	-- Other	45%	---	EPA	lb.
	- Additives for lubricating oils :				
3811.2100	-- Containing petroleum oils or oils obtained from bituminous minerals	45%	---	EPA	lb.
3811.2900	-- Other	45%	---	EPA	lb.
3811.9000	- Other	45%	---	EPA	lb.
38.12	**Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.**				
3812.1000	- Prepared rubber accelerators	45%	---	EPA	lb.
3812.2000	- Compound plasticisers for rubber or plastics	45%	---	EPA	lb.
3812.3000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	45%	---	EPA	lb.
38.13	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.**				
3813.0000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
38.14	**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.**				
3814.0000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	45%	---	EPA	lb.
38.15	**Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.**				
	- Supported catalysts:				
3815.1100	-- With nickel or nickel compounds as the active substance	45%	---	EPA	lb.
3815.1200	-- With precious metal or precious metal compounds as the active substance	45%	---	EPA	lb.
3815.1900	-- Other	45%	---	EPA	lb.
3815.9000	- Other	45%	---	EPA	lb.
38.16	**Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.**				
3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	45%	---	EPA	lb.
38.17	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.**				
3817.0000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
38.18	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.**				
3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	45%	---	EPA	lb.
38.19	**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.**				
3819.0000	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	40%	---	EPA	lb.
38.20	**Anti-freezing preparations and prepared de-icing fluids.**				
3820.0000	Anti-freezing preparations and prepared de-icing fluids	40%	---	EPA	lb.
38.21	**Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.**				
3821.0000	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
38.22	**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not a backing, other than those of heading 30.02 or 30.06; certified reference materials.**				
3822.0010	--- Test Strips	Free	---	EPA	lb.
3822.0090	--- Other	Free	---	EPA	lb.
38.23	**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.**				
	- Industrial monocarboxylic fatty acids; acid oils from refining:				
3823.1100	-- Stearic acid	45%	---	EPA	lb.
3823.1200	-- Oleic acid	45%	---	EPA	lb.
3823.1300	-- Tall oil fatty acids	45%	---	EPA	lb.
3823.1900	-- Other	45%	---	EPA	lb.
3823.7000	- Industrial fatty alcohols	45%	---	EPA	lb.
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.**				
3824.1000	- Prepared binders for foundry moulds or cores	45%	---	EPA	lb.
3824.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	45%	---	EPA	lb.
3824.4000	- Prepared additives for cements, mortars or concretes	45%	---	EPA	lb.
3824.5000	- Non-refractory mortars and concretes	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3824.6000	- Sorbitol other than that of subheading 2905.44	45%	---	EPA	lb.
	- Mixtures containing halogenated derivatives of methane, ethane or propane:				
3824.7100	-- Containing chlorofluorocarbons (CFCs), whether or not contining hydrochlorofluorocarbons HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	45%	---	EPA	lb.
3824.7200	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	45%	---	EPA	lb.
3824.7300	-- Containing hydrobromofluorocarbons (HBFCs)	45%	---	EPA	lb.
3824.7400	-- Containing hydrochloro-fluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbonds (HFCs), but not containing chlorofluorocarbons (CFCs)	45%	---	EPA	lb.
3824.7500	-- Containing carbon tetrachloride	45%	---	EPA	lb.
3824.7600	-- Containing 1,1,1-trichloroethane (methyl chloroform)	45%	---	EPA	lb.
3824.7700	-- Containing bromomethane (methyl bromide) or bromo-chloromethane	45%	---	EPA	lb.
3824.7800	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	45%	---	EPA	lb.
3824.7900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Mixtures and preparations containing ozirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinaed terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate				
3824.8100	-- Containing oxirane (ethylene oxide)	45%	---	EPA	lb.
3824.8200	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	45%	---	EPA	lb.
3824.8300	-- Containing tris (2,3-dibromopropyl) phosphate	45%	---	EPA	lb.
3824.90	- Other				
3824.9090	--- Other	45%	---	EPA	lb.
38.25	**Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.**				
3825.1000	- Municipal waste	45%	---	EPA	lb.
3825.2000	- Sewage sludge	45%	---	EPA	lb.
3825.3000	- Clinical waste	45%	---	EPA	lb.
	- Waste organic solvents:				
3825.4100	-- Halogenated	45%	---	EPA	lb.
3825.4900	-- Other	45%	---	EPA	lb.
3825.5000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other wastes from chemical or allied industries:				
3825.6100	-- Mainly containing organic constituents	45%	---	EPA	lb.
3825.6900	-- Other	45%	---	EPA	lb.
3825.9000	- Other	45%	---	EPA	lb.
3826.00	**Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.**				
3826.0000	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	45%	---	EPA	Gallon

Section VII

PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF

Notes.

1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2.- Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes.

1.- Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.- This Chapter does not cover :

(a) Lubricating preparations of heading 27.10 or 34.03;

(b) Waxes of heading 27.12 or 34.04;

(c) Separate chemically defined organic compounds (Chapter 29);

(d) Heparin or its salts (heading 30.01);

(e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;

(f) Organic surface-active agents or preparations of heading 34.02;

(g) Run gums or ester gums (heading 38.06);

(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);

(ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);

(k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);

(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;

(n) Plaits, wickerwork or other articles of Chapter 46;

(o) Wall coverings of heading 48.14;

(p) Goods of Section XI (textiles and textile articles);

(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(r) Imitation jewellery of heading 71.17;

(s) Articles of Section XVI (machines and mechanical or electrical appliances);

(t) Parts of aircraft or vehicles of Section XVII;

(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(v) Articles of Chapter 91 (for example, clock or watch cases);

(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);

(x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :

(a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);

(b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading 39.10);

(e) Resols (heading 39.09) and other prepolymers.

4.- The expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6.- In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms :

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

8.- For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9.- For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10.- In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings therefor;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and and parts and fittings thereof;

(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switchplates and other protective plates.

Subheading Notes.

1.- Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :

(a) Where there is a subheading named "Other" in the same series :

(1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.

(2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series :

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.- For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I.- PRIMARY FORMS				
39.01	**Polymers of ethylene, in primary forms.**				
3901.1000	- Polyethylene having a specific gravity of less than 0.94	45%	---	EPA	lb.
3901.2000	- Polyethylene having a specific gravity of 0.94 or more	45%	---	EPA	lb.
3901.3000	- Ethylene-vinyl acetate copolymers	45%	---	EPA	lb.
3901.9000	- Other	45%	---	EPA	lb.
39.02	**Polymers of propylene or of other olefins, in primary forms.**				
3902.1000	- Polypropylene	45%	---	EPA	lb.
3902.2000	- Polyisobutylene	45%	---	EPA	lb.
3902.3000	- Propylene copolymers	45%	---	EPA	lb.
3902.9000	- Other	45%	---	EPA	lb.
39.03	**Polymers of styrene, in primary forms.**				
	- Polystyrene:				
3903.11	- Expansible:				
3903.1110	--- Block and Shape Moulding Beads	45%	---	EPA	lb.
3903.1120	--- Cup Grade EPS	45%	---	EPA	lb.
3903.1190	--- Other	45%	---	EPA	lb.
3903.1900	-- Other	45%	---	EPA	lb.
3903.2000	- Styrene-acrylonitrile (SAN) copolymers	45%	---	EPA	lb.
3903.3000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	45%	---	EPA	lb.
3903.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
39.04	**Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**				
3904.1000	- Poly(vinyl chloride), not mixed with any other substances	45%	---	EPA	lb.
	- Other poly(vinyl chloride):				
3904.2100	-- Non-plasticised	45%	---	EPA	lb.
3904.2200	-- Plasticised	45%	---	EPA	lb.
3904.3000	- Vinyl chloride-vinyl acetate copolymers	45%	---	EPA	lb.
3904.4000	- Other vinyl chloride copolymers	45%	---	EPA	lb.
3904.5000	- Vinylidene chloride polymers	45%	---	EPA	lb.
	- Fluoro-polymers:				
3904.6100	-- Polytetrafluoroethylene	45%	---	EPA	lb.
3904.6900	-- Other	45%	---	EPA	lb.
3904.9000	- Other	45%	---	EPA	lb.
39.05	**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.**				
	- Poly(vinyl acetate):				
3905.1200	-- In aqueous dispersion	45%	---	EPA	lb.
3905.1900	-- Other	45%	---	EPA	lb.
	- Vinyl acetate copolymers:				
3905.2100	-- In aqueous dispersion	45%	---	EPA	lb.
3905.2900	-- Other	45%	---	EPA	lb.
3905.3000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other:				
3905.9100	-- Copolymers	45%	---	EPA	lb.
3905.9900	-- Other	45%	---	EPA	lb.
39.06	**Acrylic polymers in primary forms.**				
3906.1000	- Poly(methyl methacrylate)	45%	---	EPA	lb.
3906.9000	- Other	45%	---	---	lb.
39.07	**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.**				
3907.1000	- Polyacetals	45%	---	EPA	lb.
3907.2000	- Other polyethers	45%	---	EPA	lb.
3907.3000	- Epoxide resins	45%	---	EPA	lb.
3907.4000	- Polycarbonates	45%	---	EPA	lb.
3907.5000	- Alkyd resins	45%	---	---	lb.
3907.6000	- Poly(ethylene terephthalate)	45%	---	EPA	lb.
3907.7000	- Poly(lactic acid)	45%	---	EPA	lb.
	- Other polyesters:				
3907.9100	-- Unsaturated	45%	---	EPA	lb.
3907.9900	-- Other	45%	---	EPA	lb.
39.08	**Polyamides in primary forms.**				
3908.1000	- Polyamide-6, -11, -12, -6,6, -6,9, -6, 10 or -6,12	45%	---	EPA	lb.
3908.9000	- Other	45%	---	EPA	lb.
39.09	**Amino-resins, phenolic resins and polyurethanes, in primary forms.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3909.1000	- Urea resins; thiourea resins	45%	---	EPA	lb.
3909.2000	- Melamine resins	45%	---	EPA	lb.
3909.3000	- Other amino-resins	45%	---	EPA	lb.
3909.4000	- Phenolic resins	45%	---	EPA	lb.
3909.5000	- Polyurethanes	10%	---	EPA	lb.
39.10	**Silicones in primary forms.**				
3910.0000	Silicones in primary forms	45%	---	EPA	lb.
39.11	**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.**				
3911.1000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	45%	---	EPA	lb.
3911.9000	- Other	45%	---	EPA	lb.
39.12	**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.**				
	- Cellulose acetates:				
3912.1100	-- Non-plasticised	45%	---	EPA	lb.
3912.1200	-- Plasticised	45%	---	EPA	lb.
3912.2000	- Cellulose nitrates (including collodions)	45%	---	EPA	lb.
	- Cellulose ethers:				
3912.3100	-- Carboxymethylcellulose and its salts	45%	---	EPA	lb.
3912.3900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3912.9000	- Other	45%	---	EPA	lb.
39.13	**Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.**				
3913.1000	- Alginic acid, its salts and esters	45%	---	EPA	lb.
3913.9000	- Other	45%	---	EPA	lb.
39.14	**Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.**				
3914.0000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	45%	---	EPA	lb.
	II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES				
39.15	**Waste, parings and scrap, of plastics.**				
3915.1000	- Of polymers of ethylene	45%	---	EPA	lb.
3915.2000	- Of polymers of styrene	45%	---	EPA	lb.
3915.3000	- Of polymers of vinyl chloride	45%	---	EPA	lb.
3915.9000	- Of other plastics	45%	---	EPA	lb.
39.16	**Monofilament of which any cross-sectional dimension exceeds 1 mm (0.039 inches), rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**				
3916.1000	- Of polymers of ethylene	45%	---	EPA	lb.
3916.2000	- Of polymers of vinyl chloride	45%	---	EPA	lb.
3916.9000	- Of other plastics	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
39.17	**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**				
3917.1000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	45%	---	EPA	lb.
	- Tubes, pipes and hoses, rigid:				
3917.2100	-- Of polymers of ethylene	35%	300%	EPA	lb.
3917.2200	-- Of polymers of propylene	35%	300%	EPA	lb.
3917.2300	-- Of polymers of vinyl chloride	35%	300%	EPA	lb.
3917.2900	-- Of other plastics	35%	300%	EPA	lb.
	- Other tubes, pipes and hoses:				
3917.3100	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPA	45%	300%	EPA	lb.
3917.3200	-- Other, not reinforced or otherwise combined with other materials, without fittings	45%	300%	EPA	lb.
3917.3300	-- Other, not reinforced or otherwise combined with other materials, with fittings	45%	300%	EPA	lb.
3917.3900	-- Other	45%	300%	EPA	lb.
3917.4000	- Fittings	35%	300%	EPA	lb.
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.**				
3918.1000	- Of polymers of vinyl chloride	35%	---	EPA	lb.
3918.9000	- Of other plastics	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
39.19	**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.**				
3919.1000	- In rolls of a width not exceeding 20 cm (7.87 inches)	45%	---	EPA	lb.
3919.9000	- Other	45%	---	EPA	lb.
39.20	**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.**				
3920.1000	- Of polymers of ethylene	45%	---	EPA	lb.
3920.2000	- Of polymers of propylene	45%	---	EPA	lb.
3920.3000	- Of polymers of styrene	45%	---	EPA	lb.
	- Of polymers of vinyl chloride:				
3920.4300	-- Containing by weight not less than 6% of plasticisers	45%	---	EPA	lb.
3920.4900	-- Other	45%	---	EPA	lb.
	- Of acrylic polymers:				
3920.5100	-- Of poly(methyl methacrylate)	45%	---	EPA	lb.
3920.5900	-- Other	45%	---	EPA	lb.
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:				
3920.6100	-- Of polycarbonates	45%	---	EPA	lb.
3920.6200	-- Of poly(ethylene terephthalate)	45%	---	EPA	lb.
3920.6300	-- Of unsaturated polyesters	45%	---	EPA	lb.
3920.6900	-- Of other polyesters	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Of cellulose or its chemical derivatives:				
3920.7100	-- Of regenerated cellulose	45%	---	EPA	lb.
3920.7300	-- Of cellulose acetate	45%	---	EPA	lb.
3920.7900	-- Of other cellulose derivatives	45%	---	EPA	lb.
	- Of other plastics:				
3920.9100	-- Of poly(vinyl butyral)	45%	---	EPA	lb.
3920.9200	-- Of polyamides	45%	---	EPA	lb.
3920.9300	-- Of amino-resins	45%	---	EPA	lb.
3920.9400	-- Of phenolic resins	45%	---	EPA	lb.
3920.9900	-- Of other plastics	45%	---	EPA	lb.
39.21	**Other plates, sheets, film, foil and strip, of plastics.**				
	- Cellular:				
3921.1100	-- Of polymers of styrene	45%	---	EPA	lb.
3921.1200	-- Of polymers of vinyl chloride	45%	---	EPA	lb.
3921.1300	-- Of polyurethanes	45%	---	EPA	lb.
3921.1400	-- Of regenerated cellulose	45%	---	EPA	lb.
3921.1900	-- Of other plastics	45%	---	EPA	lb.
3921.9000	- Other	45%	---	EPA	lb.
39.22	**Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.**				
3922.1000	- Baths, shower-baths, sinks and wash- basins	35%	---	EPA	lb.
3922.2000	- Lavatory seats and covers	35%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3922.90	- Other:				
3922.9010	--- Low-flow flush toilets	10%	---	EPA	lb.
3922.9090	--- Other	45%	---	EPA	lb.
39.23	**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.**				
3923.1000	- Boxes, cases, crates and similar articles	45%	---	EPA	lb.
	- Sacks and bags (including cones):				
3923.21	-- Of polymers of ethylene:				
3923.2110	--- Shopping bags	60%	300%	EPA	lb.
3923.2190	--- Other	45%	---	EPA	lb.
3923.29	-- Of other plastics:				
3923.2910	--- Shopping bags	60%	300%	EPA	lb.
3923.2920	--- Biodegradeable plastic bags	10%	---	---	lb.
3923.2990	--- Other	45%	---	EPA	lb.
3923.30	- Carboys, bottles, flasks and similar articles:				
3923.3010	--- Plastic bottles	60%	300%	EPA	lb.
3923.3090	--- Other	45%	---	EPA	lb.
3923.4000	- Spools, cops, bobbins and similar supports	10%	---	EPA	lb.
3923.5000	- Stoppers, lids, caps and other closures	45%	---	EPA	lb.
3923.9000	- Other	45%	---	EPA	lb.
39.24	**Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.**				
3924.10	- Tableware and kitchenware:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3924.1010	--- Infant feeding bottles	Free	---	EPA	lb.
3924.1020	--- Biodegradeable tablewares, kitchenwares	10%	---	EPA	lb.
3924.1090	--- Other	45%	---	EPA	lb.
3924.9000	- Other	45%	---	EPA	lb.
39.25	**Builders' ware of plastics, not elsewhere specified or included.**				
3925.1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	45%	---	EPA	lb.
3925.20	- Doors, windows and their frames and thresholds for doors:				
3925.2010	--- Double glazed and or vacuum sealed windows	25%	---	---	lb.
3925.2020	--- Doors	10%	---	---	lb.
3925.2090	--- Other	35%	---	---	lb.
3925.3000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	45%	---	EPA	lb.
3925.90	- Other:				
3925.9010	---Containing indentations ribs, grooves or other deformations produced during the rolling process or twisted after rolling,	35%	---	EPA	lb.
3925.9090	--- Other	45%	---	EPA	lb.
39.26	**Other articles of plastics and articles of other materials of headings 39.01 to 39.14.**				
3926.1000	- Office or school supplies	45%	---	EPA	lb.
3926.2000	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	45%	---	EPA	lb.
3926.3000	- Fittings for furniture, coachwork of the like	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3926.4000	- Statuettes and other ornamental articles	45%	---	EPA	lb.
3926.90	- Other:				
3926.9010	--- Baby nipples	Free	---	EPA	lb.
3926.9020	--- Baby pacifier	Free	---	EPA	lb.
3926.9030	--- Urinary bags	Free	---	---	lb.
3926.9090	--- Other	45%	---	EPA	lb.

Chapter 40

Rubber and articles thereof

Notes.

1.- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2.- This Chapter does not cover :

(a) Goods of Section XI (textiles and textile articles);

(b) Footwear or parts thereof of Chapter 64;

(c) Headgear or parts thereof (including bathing caps) of Chapter 65;

(d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(e) Articles of Chapter 90, 92, 94 or 96; or

(f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3.- In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms :

(a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to :

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

(b) Thioplasts (TM); and

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

5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B)

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6.- For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
40.01	**Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.**				
4001.1000	- Natural rubber latex, whether or not pre-vulcanised	45%	---	EPA	lb.
	- Natural rubber in other forms:				
4001.2100	-- Smoked sheets	45%	---	EPA	lb.
4001.2200	-- Technically specified natural rubber (TSNR)	45%	---	EPA	lb.
4001.2900	-- Other	45%	---	EPA	lb.
4001.3000	- Balata, gutta-percha, guayule, chicle and similar natural gums	45%	---	EPA	lb.
40.02	**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.**				
	- Styrene-butadiene rubber (SBR); carbo-xylated styrene-butadiene rubber(XSBR):				
4002.1100	-- Latex	45%	---	EPA	lb.
4002.1900	-- Other	45%	---	EPA	lb.
4002.2000	- Butadiene rubber (BR)	45%	---	EPA	lb.
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):				
4002.3100	-- Isobutene-isoprene (butyl) rubber (IIR)	45%	---	EPA	lb.
4002.3900	-- Other	45%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Chloroprene (chlorobutadiene) rubber (CR):				
4002.4100	-- Latex	45%	---	EPA	lb.
4002.4900	-- Other	45%	---	EPA	lb.
	- Acrylonitrile-butadiene rubber (NBR):				
4002.5100	-- Latex	45%	---	EPA	lb.
4002.5900	-- Other	45%	---	EPA	lb.
4002.6000	- Isoprene rubber (IR)	45%	---	EPA	lb.
4002.7000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	45%	---	EPA	lb.
4002.8000	- Mixtures of any product of heading 40.01 with any product of this heading	45%	---	EPA	lb.
	- Other:				
4002.9100	-- Latex	45%	---	EPA	lb.
4002.9900	-- Other	45%	---	EPA	lb.
40.03	**Reclaimed rubber in primary forms or in plates, sheets or strip.**				
4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip	45%	---	EPA	lb.
40.04	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.**				
4004.0000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	45%	---	EPA	lb.
40.05	**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4005.1000	- Compounded with carbon black or silica	45%	---	EPA	lb.
4005.2000	- Solutions; dispersions other than those of subheading 4005.10	45%	---	EPA	lb.
	- Other:				
4005.9100	-- Plates, sheets and strip	45%	---	EPA	lb.
4005.9900	-- Other	45%	---	EPA	lb.
40.06	**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.**				
4006.1000	- "Camel-back" strips for retreading rubber tyres	45%	---	EPA	lb.
4006.9000	- Other	45%	---	EPA	lb.
40.07	**Vulcanised rubber thread and cord.**				
4007.0000	Vulcanised rubber thread and cord	45%	---	EPA	lb.
40.08	**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.**				
	- Of cellular rubber:				
4008.1100	-- Plates, sheets and strip	45%	---	EPA	lb.
4008.1900	-- Other	45%	---	EPA	lb.
	- Of non-cellular rubber:				
4008.2100	-- Plates, sheets and strip	45%	---	EPA	lb.
4008.2900	-- Other	45%	---	EPA	lb.
40.09	**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Not reinforced or otherwise combined with other materials:				
4009.1100	-- Without fittings	45%	---	EPA	lb.
4009.1200	-- With fittings	45%	---	EPA	lb.
	- Reinforced or otherwise combined only with metal:				
4009.2100	-- Without fittings	45%	---	EPA	lb.
4009.2200	-- With fittings	45%	---	EPA	lb.
	- Reinforced or otherwise combined only with textile materials:				
4009.3100	-- Without fittings	45%	---	EPA	lb.
4009.3200	-- With fittings	45%	---	EPA	lb.
	- Reinforced or otherwise combined with other materials:				
4009.4100	-- Without fittings	45%	---	EPA	lb.
4009.4200	-- With fittings	45%	---	EPA	lb.
40.10	**Conveyor or transmission belts or belting, of vulcanised rubber.**				
	- Conveyor belts or belting:				
4010.1100	-- Reinforced only with metal	45%	---	EPA	lb.
4010.1200	-- Reinforced only with textile materials	45%	---	EPA	lb.
4010.1900	-- Other	45%	---	EPA	lb.
	- Transmission belts or belting:				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4010.3100	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm (23.62 inches) but not exceeding 180 cm (70.87 inches).	45%	---	EPA	lb.
4010.3200	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm (23.62 inches) but not exceeding 180 cm (70.87 inches)	45%	---	EPA	lb.
4010.3300	-- Endless transmission belts of trapezoidal cross-section (v-belts), V-ribbed, of an outside circumference exceeding 180 cm (70.87 inches) but not exceeding 240 cm (94.49 inches)	45%	---	EPA	lb.
4010.3400	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V- ribbed, of an outside circumference exceeding 180 cm (70.87 inches) but not exceeding 240 cm (94.49 inches)	45%	---	EPA	lb.
4010.3500	-- Endless synchronous belts, of an outside circumference exceeding 60 cm (23.62 inches) but not exceeding 150 cm (59.06 inches)	45%	---	EPA	lb.
4010.3600	-- Endless synchronous belts, of an outside circumference exceeding 150 cm (59.06 inches) but not exceeding 198 cm (77.95 inches)	45%	---	EPA	lb.
4010.3900	-- Other	45%	---	EPA	lb.
40.11	**New pneumatic tyres, of rubber.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4011.1000**	- Of a kind used on motor cars (including station wagons and racing cars)	Free	---	EPA	No.
4011.2000**	- Of a kind used on buses or lorries	Free	---	EPA	No.
4011.3000**	- Of a kind used on aircraft	Free	---	EPA	No.
4011.4000**	- Of a kind used on motorcycles	Free	---	EPA	No.
4011.5000**	- Of a kind used on bicycles	Free	---	EPA	No.
	- Other, having a "herring-bone" or similar tread:				
4011.6100**	-- Of a kind used on agricultural or forestry vehicles and machines	Free	---	EPA	No.
4011.6200**	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm (24.02 inches)	Free	---	EPA	No.
4011.6300**	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm (24.02 inches)	Free	---	EPA	No.
4011.6900**	-- Other	Free	---	EPA	No.
	- Other:				
4011.9200**	-- Of a kind used on agricultural or forestry vehicles and machines	Free	---	EPA	No.
4011.9300**	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm (24.02 inches)	Free	---	EPA	No.
4011.9400**	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm (24.02 inches)	Free	---	EPA	No.
4011.9900**	-- Other	Free	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
40.12	**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.**				
	- Retreaded tyres:				
4012.1100**	-- Of a kind used on motor cars (including station wagons and racing cars)	Free	---	EPA	No.
4012.1200**	-- Of a kind used on buses or lorries	Free	---	EPA	No.
4012.1300**	-- Of a kind used on aircraft	Free	---	EPA	No.
4012.1900**	-- Other	Free	---	EPA	No.
4012.20	- Used pneumatic tyres:				
4012.2010**	--- Of a kind used on motor cars, buses and lorries.	Free	---	EPA	No.
4012.2090**	--- Other	Free	---	EPA	No.
4012.90**	- Other:				
4012.9010**	--- Of a kind used on motor cars, buses and lorries	Free	---	EPA	No.
4012.9090**	--- Other	Free	---	EPA	No.
40.13	**Inner tubes, of rubber.**				
4013.1000**	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	Free	---	EPA	No.
4013.2000**	- Of a kind used on bicycles	Free	---	EPA	No.
4013.90	- Other:				
4013.9010**	--- Of a kind used on motorcycles	Free	---	EPA	No.
4013.9020**	--- Of a kind used on aircraft	Free	---	EPA	No.
4013.9090**	--- Other	Free	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
40.14	**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.**				
4014.1000	- Sheath contraceptives	Free	---	EPA	lb.
4014.90	- Other:				
4014.9010	--- Baby nipples	Free	---	EPA	lb.
4014.9020	--- Baby pacifier	Free	---	EPA	lb.
4014.9090	--- Other	45%	---	EPA	lb.
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:				
4015.1100	-- Surgical	45%	---	EPA	lb.
4015.1900	-- Other	45%	---	EPA	lb.
4015.90	- Other:				
4015.9010	--- Articles of apparel	35%	---	EPA	lb.
4015.9090	--- Other	35%	---	EPA	lb.
40.16	**Other articles of vulcanised rubber other than hard rubber.**				
4016.1000	- Of cellular rubber	45%	---	EPA	lb.
	- Other:				
4016.9100	-- Floor coverings and mats	45%	---	EPA	lb.
4016.9200	-- Erasers	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4016.9300	-- Gaskets, washers and other seals	45%	---	EPA	lb.
4016.9400	-- Boat or dock fenders, whether or not inflatable	45%	---	EPA	lb.
4016.9500	-- Other inflatable articles	45%	---	EPA	lb.
4016.9900	-- Other	45%	---	EPA	lb.
40.17	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**				
4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	45%	---	EPA	lb.

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Section VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover :

(a) Parings or similar waste, of raw hides or skins (heading 05.11);

(b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or

(c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43);
the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

2.- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3.- Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
41.01	**Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.**				
4101.2000	- Whole hides and skins of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	45%	---	EPA	lb.
4101.5000	- Whole hides and skins, of a weight exceeding 16 kg	45%	---	EPA	lb.
4101.9000	- Other, including butts, bends and bellies	45%	---	EPA	lb.
41.02	**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.**				
4102.1000	- With wool on	45%	---	EPA	lb.
	- Without wool on:				
4102.2100	-- Pickled	45%	---	EPA	lb.
4102.2900	-- Other	45%	---	EPA	lb.
41.03	**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.**				
4103.2000	- Of reptiles	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4103.3000	- Of swine	45%	---	EPA	lb
4103.90	- Other				
4103.9010	--- Of goats or kids	45%	---	EPA	lb.
4103.9090	--- Other	45%	---	EPA	lb.
41.04	**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**				
	- In the wet state (including wet-blue):				
4104.1100	-- Full grains, unsplit; grain splits	45%	---	EPA	lb.
4104.1900	-- Other	45%	---	EPA	lb.
	- In the dry state (crust):				
4104.4100	-- Full grains, unsplit; grain splits	45%	---	EPA	lb.
4104.4900	-- Other	45%	---	EPA	lb.
41.05	**Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.**				
4105.1000	- In the wet state (including wet-blue)	45%	---	EPA	lb.
4105.3000	- In the dry state (crust)	45%	---	EPA	lb
41.06	**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**				
	- Of goats or kids:				
4106.2100	-- In the wet state (including wet-blue)	45%	---	EPA	lb.
4106.2200	-- In the dry state (crust)	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Of swine:				
4106.3100	-- In the wet state (including wet-blue)	45%	---	EPA	lb.
4106.3200	-- In the dry state (crust)	45%	---	EPA	lb.
4106.4000	- Of reptiles	45%	---	EPA	lb.
	- Other:				
4106.9100	-- In the wet state (including wet-blue)	45%	---	EPA	lb.
4106.9200	-- In the dry state (crust)	45%	---	EPA	lb.
41.07	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.**				
	- Whole hides and skins:				
4107.1100	-- Full grains, unsplit	45%	---	EPA	lb.
4107.1200	-- Grain splits	45%	---	EPA	lb.
4107.1900	-- Other	45%	---	EPA	lb.
	- Other, including sides:				
4107.9100	-- Full grains, unsplit	45%	---	EPA	lb.
4107.9200	-- Grain splits	45%	---	EPA	lb.
4107.9900	-- Other	45%	---	EPA	lb.
[41.08]					
[41.09]					
[41.10]					
[41.11]					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
41.12	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14**				
4112.0000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	45%	---	EPA	lb.
41.13	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14**				
4113.1000	- Of goats or kids	45%	---	EPA	lb.
4113.2000	- Of swine	45%	---	EPA	lb.
4113.3000	- Of reptiles	45%	---	EPA	lb.
4113.9000	- Other	45%	---	EPA	lb.
41.14	**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.**				
4114.1000	- Chamois (including combination chamois) leather	45%	---	EPA	lb.
4114.2000	- Patent leather and patent laminated leather; metallised leather	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
41.15	**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.**				
4115.1000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	45%	---	EPA	lb.
4115.2000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	45%	---	EPA	lb.

Chapter 42

**Articles of leather; saddlery and harness;
travel goods, handbags and similar containers;
articles of animal gut (other than silk-worm gut)**

Notes.

1.- For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2.- This Chapter does not cover :

(a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);

(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);

(c) Made up articles of netting (heading 56.08);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65;

(f) Whips, riding-crops or other articles of heading 66.02;

(g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);

(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);

(b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to to be classified in Chapter 71.

4.- For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, inter alia, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
42.01	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.**				
4201.0000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	45%	---	EPA	lb.
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:				

**Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4202.11	-- With outer surface of leather, of composition leather or of patent leather:				
4202.1110**	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	Free	---	EPA	No.
4202.1190	--- Other	45%	---	EPA	No.
4202.12	-- With outer surface of plastics or of textile materials:				
4202.1210**	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	Free	---	EPA	No.
4202.1290	--- Other	45%	---	EPA	No.
4202.19	-- Other:				
4202.1910**	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	Free	---	EPA	No.
4202.1990	--- Other	45%	---	EPA	No.
	- Handbags, whether or not with shoulder strap, including those without handle:				
4202.2100**	-- With outer surface of leather or of composition leather	Free	---	EPA	No.
4202.2200**	-- With outer surface of plastic sheeting or of textile materials	Free	---	EPA	No.
4202.2900**	-- Other	Free	---	EPA	No.
	- Articles of a kind normally carried in the pocket or in the handbag:				

**Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4202.3100**	-- With outer surface of leather, of composition leather or of patent leather	Free	---	EPA	lb.
4202.3200**	-- With outer surface of plastic sheeting or of textile materials	Free	---	EPA	lb.
4202.3900**	-- Other	Free	---	EPA	lb.
	- Other:				
4202.91	-- With outer surface of leather or of composition leather :				
4202.9110**	--- Travelling bags, shopping bags and toilet bags	Free	---	EPA	lb.
4202.9190	--- Other	45%	---	EPA	lb.
4202.92	-- With outer surface of plastic sheeting or of textile materials:				
4202.9210**	--- Travelling bags and toilet bags	Free	---	EPA	lb.
4202.9220**	--- Shopping bags	Free	---	EPA	lb.
4202.99	-- Other:				
4202.9910**	--- Travelling bags, shopping bags and toilet bags	Free	---	EPA	lb.
4202.9990	--- Other	45%	---	EPA	lb.
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather.**				
4203.1000	- Articles of apparel	35%	---	EPA	lb.
	- Gloves, mittens and mitts:				
4203.2100	-- Specially designed for use in sports	45%	---	EPA	lb.
4203.2900	-- Other	45%	---	EPA	lb.
4203.3000	- Belts and bandoliers	45%	---	EPA	lb.
4203.4000	- Other clothing accessories	45%	---	EPA	lb.

**Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
[42.04]					
42.05	**Other articles of leather or of composition leather.**				
4205.00	- Other articles of leather or of composition leather				
4205.0010	--- Articles for technical use, of leather or of composition leather	45%	---	EPA	lb.
4205.0090	--- Other articles of leather or of composition leater	45%	---	EPA	lb.
42.06	**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.**				
4206.0000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	45%	---	EPA	lb.

**Subject to an excise tax collected upon entry.

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

1.- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2.- This Chapter does not cover :

(a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);

(b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);

(c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65; or

(f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.

5.- Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
43.01	**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.**				
4301.1000	- Of mink, whole, with or without head, tail or paws	45%	---	EPA	lb.
4301.3000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	45%	---	EPA	lb.
4301.6000	- Of fox, whole, with or without head, tail or paws	45%	---	EPA	lb.
4301.8000	- Other furskins, whole, with or without head, tail or paws	45%	---	EPA	lb.
4301.9000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	45%	---	EPA	lb.
43.02	**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.**				
	- Whole skins, with or without head, tail or paws, not assembled:				
4302.1100	-- Of mink	45%	---	EPA	lb.
4302.1900	-- Other	45%	---	EPA	lb.
4302.2000	- Heads, tails, paws and other pieces or cuttings, not assembled	45%	---	EPA	lb.
4302.3000	- Whole skins and pieces or cuttings thereof, assembled	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
43.03	**Articles of apparel, clothing accessories and other articles of furskin.**				
4303.1000	- Articles of apparel and clothing accessories	45%	---	EPA	lb.
4303.9000	- Other	45%	---	EPA	lb.
4304.00	**Artificial fur and articles thereof.**				
4304.0010	--- Articles of apparel	45%	---	EPA	lb.
4304.0090	--- Other	45%	---	EPA	lb.

Section IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover :

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);

(d) Activated charcoal (heading 38.02);

(e) Articles of heading 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) Goods of heading 68.08;

(k) Imitation jewellery of heading 71.17;

(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(n) Parts of firearms (heading 93.05);

(o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(p) Articles of Chapter 95 (for example, toys, games, sports requisites);

(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or

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

2.- In this Chapter, the expression “densified wood” means wood which has been subjected to chemical

or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

1.- For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2.- For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression "tropical wood" means one of the following types of wood :

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
44.01	**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**				
4401.1000	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	30%	---	EPA	100 lb.
	- Wood in chips or particles:				
4401.2100	-- Coniferous	30%	---	EPA	100 lb.
4401.2200	-- Non-coniferous	30%	---	EPA	100 lb.
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :				
4401.3100	-- Wood pellets	30%	---	EPA	100 lb.
4401.3900	-- Other	30%	---	EPA	100 lb.
44.02	**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**				
4402.1000	- Of bamboo	40%	---	EPA	100 lb.
4402.9000	- Other	40%	---	EPA	100 lb.
44.03	**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**				
4403.10	- Treated with paint, stains, creosote or other preservatives:				
4403.1010	--- Piles	10%	---	EPA	lb.
4403.1090	--- Other	30%	---	EPA	lb.
4403.20	- Other, coniferous:				
4403.2010	--- Piles	10%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4403.2090	--- Other	30%	---	EPA	lb.
	- Other, of tropical wood specified in Subheading Note 2 to this Chapter:				
4403.4100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	30%	---	EPA	lb.
4403.4900	-- Other	30%	---	EPA	lb.
	- Other:				
4403.9100	-- Of oak *(Quercus spp.)*	30%	---	EPA	lb.
4403.9200	-- Of beech *(Fagus spp.)*	30%	---	EPA	lb.
4403.9900	-- Other	30%	---	EPA	lb.
44.04	**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.**				
4404.10	- Coniferous:				
4404.1010	--- Piles	10%	---	EPA	lb.
4404.1090	--- Other	30%	---	EPA	lb.
4404.20	- Non-coniferous:				
4404.2010	--- Piles	10%	---	EPA	lb.
4404.2090	--- Other	30%	---	EPA	lb.
44.05	**Wood wool; wood flour.**				
4405.0000	Wood wool; wood flour	45%	---	EPA	lb.
44.06	**Railway or tramway sleepers (cross-ties) of wood.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4406.1000	- Not impregnated	30%	---	EPA	lb.
4406.9000	- Other	30%	---	EPA	lb.
44.07	**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm (0.24 inches).**				
4407.1000	- Coniferous	7%	---	EPA	lb.
4407.1010	---Pitch-pine	7%	---	EPA	lb.
	- Of tropical wood specified in Subheading Note 2 to this Chapter :				
4407.2100	-- Mahogany *(Swietenia spp.)*	7%	---	EPA	lb.
4407.2200	-- Virola, Imbuia and Balsa	7%	---	EPA	lb.
4407.2500	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	7%	---	EPA	lb.
4407.2600	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	7%	---	EPA	lb.
4407.2700	-- Sapelli	7%	---	EPA	lb.
4407.2800	-- Iroko	7%	---	EPA	lb.
4407.2900	-- Other	7%	---	EPA	lb.
	- Other:				
4407.9100	-- Of oak *(Quercus spp.)*	7%	---	EPA	lb.
4407.9200	-- Of beech *(Fagus spp.)*	7%	---	EPA	lb.
4407.9300	-- Of maple *(Acer sppl)*	7%	---	EPA	lb.
4407.9400	-- Of cherry *(Prunus spp.)*	7%	---	EPA	lb.
4407.9500	-- Of ash *(Fraxinus spp.)*	7%	---	EPA	lb.
4407.9900	-- Other	7%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
44.08	**Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm (0.24 inches).**				
4408.1000	- Coniferous	35%	---	EPA	lb.
	- Of tropical wood specified in Subheading Note 2 to this Chapter:				
4408.3100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	35%	---	EPA	lb.
4408.3900	-- Other	35%	---	EPA	lb.
4408.9000	- Other	35%	---	EPA	lb.
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.**				
4409.10	- Coniferous:				
4409.1010	--- Strips and friezes for parquet flooring, not assembled.	45%	---	EPA	lb.
4409.1020	--- Moulded or rounded wood (mouldings)	45%	---	EPA	lb.
4409.1090	--- Other	7%	---	EPA	lb.
	-Non-coniferous:				
4409.21	-- Of bamboo:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4409.2110	--- Strips and friezes for parquet flooring, not assembled	45%	---	EPA	lb.
4409.2120	--- Moulded or rounded wood (Mouldings)	45%	---	EPA	lb.
4409.2190	--- Other	7%	---	EPA	lb.
4409.29	-- Other:				
4409.2910	--- Strips and friezes for parquet flooring, not assembled	45%	---	EPA	lb.
4409.2920	--- Moulded or rounded wood (mouldings)	45%	---	EPA	lb.
4409.2990	--- Other	7%	---	EPA	lb.
44.10	**Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**				
	- Of wood:				
4410.1100	-- Particle board	10%	---	EPA	lb.
4410.1200	-- Oriented strand board (OSB)	10%	---	EPA	lb.
4410.1900	-- Other	10%	---	EPA	lb.
4410.9000	- Other	10%	---	EPA	lb.
44.11	**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**				
	- Medium density fibreboard (MDF):				
4411.1200	-- Of a thickness not exceeding 5 mm	45%	---	EPA	lb.
4411.1300	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4411.1400	-- Of a thickness exceeding 9 mm	45%	---	EPA	lb.
	- Other:				
4411.9200	-- Of a density exceeding 0.8 g/cm3	45%	---	EPA	lb.
4411.9300	-- Of a density exceeding 0.5 g/cm3 but not exceeding o.0 g/cm3	45%	---	EPA	lb.
4411.9400	-- Of a density not exceeding 0.5 g/cm3	45%	---	EPA	lb.
44.12	**Plywood, veneered panels and similar laminated wood.**				
4412.1000	- Of bamboo	10%	---	---	Cubic ft.
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:				
4412.3100	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	10%	---	---	Cubic ft.
4412.3200	-- Other, with at least one outer ply of non-coniferous wood	10%	---	EPA	Cubic ft.
4412.3900	-- Other	10%	---	EPA	Cubic ft.
	- Other:				
4412.9400	-- Blockboard, laminboard and battenboard	10%	---	EPA	Cubic ft.
4412.99	-- Other:				
4412.9910	--- Veneered panels and similar laminated wood not containing particle board	10%	---	EPA	Cubic ft.
4412.9990	--- Other	10%	---	EPA	Cubic ft.
44.13	**Densified wood, in blocks, plates, strips or profile shapes.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4413.0000	Densified wood, in blocks, plates, strips or profile shapes	45%	---	EPA	lb.
44.14	**Wooden frames for paintings, photographs, mirrors or similar objects.**				
4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects	45%	---	EPA	lb.
44.15	**Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.**				
4415.1000	- Cases, boxes, crates, drums and similar packings; cable-drums	45%	---	EPA	No.
4415.2000	- Pallets, box pallets and other load boards; pallet collars	45%	---	EPA	No.
44.16	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**				
4416.0000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	45%	---	EPA	lb.
44.17	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**				
4417.0000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	45%	---	EPA	lb.
44.18	**Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4418.10	- Windows, French-windows and their frames:				
4418.1010	--- Double glazed and or vacuum sealed	25%	---	---	lb.
4418.1090	--- Other	25%	---	---	lb.
4418.2000	- Doors and their frames and thresholds	10%	---	---	lb.
4418.4000	- Shuttering for concrete constructional work	45%	---	EPA	lb.
4418.5000	- Shingles and shakes	7%	---	EPA	1,000 linear inches
4418.6000	- Posts and beams	45%	---	EPA	lb.
	- Assembled flooring panels:				
4418.7100	-- For mosaic floors	45%	---	EPA	lb.
4418.7200	-- Other, multiplayer	45%	---	EPA	lb.
4418.7900	-- Other	45%	---	EPA	lb.
4418.90	- Other:				
4418.9010	--- Roof trusses	45%	---	EPA	lb.
4418.9020	--- Hurricane Shutters	10%	---	EPA	lb.
4418.9090	--- Other	7%	---	EPA	lb.
44.19	**Tableware and kitchenware, of wood.**				
4419.0000	Tableware and kitchenware, of wood	45%	---	EPA	lb.
44.20	**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**				
4420.1000	- Statuettes and other ornaments, of wood	45%	---	EPA	lb.
4420.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
44.21	**Other articles of wood.**				
4421.1000	- Clothes hangers	35%	---	EPA	lb.
4421.90	- Other:				
4421.9010	--- Masts, spars, rudders, oars and paddles for boats	30%	---	EPA	lb.
4421.9020	--- Bobbins	25%	---	EPA	lb.
4421.9090	--- Other	30%	---	EPA	lb.

Chapter 45

Cork and articles of cork

Note.

1.- This Chapter does not cover:

(a) Footwear or parts of footwear of Chapter 64;

(b) Headgear or parts of headgear of Chapter 65; or

(c) Articles of Chapter 95 (for example, toys, games, sports requisites).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
45.01	**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**				
4501.1000	- Natural cork, raw or simply prepared	45%	---	EPA	100 lb.
4501.9000	- Other	45%	---	EPA	100 lb.
45.02	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).**				
4502.0000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	45%	---	EPA	100 lb.
45.03	**Articles of natural cork.**				
4503.1000	- Corks and stoppers	45%	---	EPA	lb.
4503.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
45.04	**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**				
4504.1000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	45%	---	EPA	lb.
4504.9000	- Other	45%	---	EPA	lb.

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2.- This Chapter does not cover :

(a) Wall coverings of heading 48.14;

(b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);

(c) Footwear or headgear or parts thereof of Chapter 64 or 65;

(d) Vehicles or bodies for vehicles of basketware (Chapter 87); or

(e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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).**				
	- Mats, matting and screens of vegetable materials:				
4601.2100	-- Of bamboo	45%	---	EPA	lb.
4601.2200	-- Of rattan	45%	---	EPA	lb.
4601.29	-- Other:				
4601.2910	--- Of straw	45%	300%	EPA	lb.
4601.2990	--- Other	45%	---	EPA	lb.
	- Other:				
4601.9200	-- Of bamboo	45%	---	EPA	lb.
4601.9300	-- Of rattan	45%	---	EPA	lb.
4601.94	-- Of other vegetable materials:				
4601.9410	--- Plats and similar plating materials of straw	45%	300%	EPA	lb.
4601.9490	--- Other	45%	---	EPA	lb.
4601.9900	-- Other	45%	---	EPA	lb.
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.**				
	- Of vegetable materials:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4602.1100	-- Of bamboo	45%	---	---	lb.
4602.1200	-- Of rattan	45%	---	---	lb.
4602.19	-- Other:				
4602.1910	--- Of straw	45%	300%	---	lb.
4602.1990	--- Other	45%	---	---	lb.
4602.9000	- Other	45%	---	---	lb.

Section X

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

Chapter 47

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

Note.

1.- For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
47.01	**Mechanical wood pulp.**				
4701.0000	Mechanical wood pulp	45%	---	EPA	100 lb.
47.02	**Chemical wood pulp, dissolving grades.**				
4702.0000	Chemical wood pulp, dissolving grades	45%	---	EPA	100 lb.
47.03	**Chemical wood pulp, soda or sulphate, other than dissolving grades.**				
	- Unbleached:				
4703.1100	-- Coniferous	45%	---	EPA	100 lb.
4703.1900	-- Non-coniferous	45%	---	EPA	100 lb.
	- Semi-bleached or bleached:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4703.2100	-- Coniferous	45%	---	EPA	100 lb.
4703.2900	-- Non-coniferous	45%	---	EPA	100 lb.
47.04	**Chemical wood pulp, sulphite, other than dissolving grades.**				
	- Unbleached:				
4704.1100	-- Coniferous	45%	---	EPA	100 lb.
4704.1900	-- Non-coniferous	45%	---	EPA	100 lb.
	- Semi-bleached or bleached:				
4704.2100	-- Coniferous	45%	---	EPA	100 lb.
4704.2900	-- Non-coniferous	45%	---	EPA	100 lb.
47.05	**Wood pulp obtained by a combination of mechanical and chemical pulping processes.**				
4705.0000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	45%	---	EPA	100 lb.
47.06	**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.**				
4706.1000	- Cotton linters pulp	45%	---	EPA	100 lb.
4706.2000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	45%	---	EPA	100 lb.
4706.3000	- Other, of bamboo	45%	---	EPA	100 lb.
	- Other:				
4706.9100	-- Mechanical	45%	---	EPA	100 lb.
4706.9200	-- Chemical	45%	---	EPA	100 lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4706.9300	-- Obtained by a combination of mechanical and chemical processes	45%	---	EPA	100 lb.
47.07	**Recovered (waste and scrap) paper or paperboard.**				
4707.1000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	45%	---	EPA	100 lb.
4707.2000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	45%	---	EPA	100 lb.
4707.3000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	45%	---	EPA	100 lb.
4707.9000	- Other, including unsorted waste and scrap	45%	---	EPA	100 lb.

Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m^2).

2.- This Chapter does not cover :

(a) Articles of Chapter 30;

(b) Stamping foils of heading 32.12;

(c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);

(e) Sensitised paper or paperboard of headings 37.01 to 37.04;

(f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);

(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);

(h) Articles of heading 42.02 (for example, travel goods);

(ij) Articles of Chapter 46 (manufactures of plaiting material);

(k) Paper yarn or textile articles of paper yarn (Section XI);

(l) Articles of Chapter 64 or Chapter 65;

(m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);

(o) Articles of heading 92.09;

(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).

3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have

been otherwise processed.

4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².

5.- For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :

For paper or paperboard weighing not more than 150 g/m^2:

(a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m^2, or
2. coloured throughout the mass; or

(b) containing more than 8 % ash, and

1. weighing not more than 80 g/m^2, or
2. coloured throughout the mass; or

(c) containing more than 3 % ash and having a brightness of 60 % or more; or

(d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m2/g; or

(e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m2/g.

For paper or paperboard weighing more than 150 g/m^2 :

(a) coloured throughout the mass; or

(b) having a brightness of 60 % or more, and

1. a caliper of 225 micrometres (microns) or less, or
2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or

(c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8.- Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9.- For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to :

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

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

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

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

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11.- Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

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

Weight g/m²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2.- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m^2 but not more than 115 g/m^2 and meeting one of the following sets of specifications :

(a) Having a Mullen burst index of not less than 3.7 kPa·m^2/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight g/m²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3.- For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30

(Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.

4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.

5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 $kPa \cdot m^2/g$.

6.- For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 $kPa \cdot m^2/g$.

7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
48.01	**Newsprint, in rolls or sheets.**				
4801.00	- Newsprint, in rolls or sheets :				
4801.0010	--- For newspaper production	10%	---	EPA	lb.
4801.0090	--- Other	10%	---	EPA	lb.
48.02	**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.**				
4802.1000	- Hand-made paper and paperboard	45%	---	EPA	lb.
4802.2000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	45%	---	EPA	lb.
4802.4000	- Wallpaper base	45%	---	EPA	lb.
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:				
4802.5400	-- Weighing less than 40 g/m²	25%	---	EPA	lb.
4802.5500	-- Weighing 40 g/m² or more but not more than 150 g/m² in rolls	25%	---	EPA	lb.
4802.5600	-- Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4802.5700	-- Other, weighing 40 g/m² or more but not more than 150 g/m²	25%	---	EPA	lb.
4802.5800	-- Weighing more than 150 g/m²	25%	---	EPA	lb.
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:				
4802.6100	-- In rolls	25%	---	EPA	lb.
4802.6200	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	---	EPA	lb.
4802.6900	-- Other	25%	---	EPA	lb.
48.03	**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.**				
4803.0000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	45%	---	EPA	lb.
48.04	**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Kraftliner:				
4804.1100	-- Unbleached	45%	---	EPA	lb.
4804.1900	-- Other	45%	---	EPA	lb.
	- Sack kraft paper:				
4804.2100	-- Unbleached	45%	---	EPA	lb.
4804.2900	-- Other	45%	---	EPA	lb.
	- Other kraft paper and paperboard weighing 150 g/m² (4.42 ounces per square yard) or less:				
4804.3100	-- Unbleached	45%	---	EPA	lb.
4804.3900	-- Other	45%	---	EPA	lb.
	- Other kraft paper and paperboard weighing more than 150 g/m² (4.42 ounces per square yard) but less than 225 g/m² (6.64 ounces per square yard):				
4804.4100	-- Unbleached	45%	---	EPA	lb.
4804.4200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	45%	---	EPA	lb.
4804.4900	-- Other	45%	---	EPA	lb.
	- Other kraft paper and paperboard weighing 225 g/m² (6.64 ounces per square yard) or more:				
4804.5100	-- Unbleached	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4804.5200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	45%	---	EPA	lb.
4804.5900	-- Other	45%	---	EPA	lb.
48.05	**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.**				
	- Fluting paper:				
4805.1100	-- Semi-chemical fluting paper	45%	---	EPA	lb.
4805.1200	-- Straw fluting paper	45%	---	EPA	lb.
4805.1900	-- Other	45%	---	EPA	lb.
	- Testliner (recycled liner board):				
4805.2400	-- Weighing 150 g/m² or less	45%	---	EPA	lb.
4805.2500	-- Weighing more than 150 g/m²	45%	---	EPA	lb.
4805.3000	- Sulphite wrapping paper	45%	---	EPA	lb.
4805.4000	- Filter paper and paperboard	45%	---	EPA	lb.
4805.5000	- Felt paper and paperboard	45%	---	EPA	lb.
	- Other:				lb.
4805.9100	-- Weighing 150 g/m² or less	45%	---	EPA	lb.
4805.9200	-- Weighing more than 150 g/m² but less that 225 g/m²	45%	---	EPA	lb.
4805.9300	-- Weighing 225 g/m² or more	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
48.06	**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.**				
4806.1000	- Vegetable parchment	45%	---	EPA	lb.
4806.2000	- Greaseproof papers	45%	---	EPA	lb.
4806.3000	- Tracing papers	45%	---	EPA	lb.
4806.4000	- Glassine and other glazed transparent or translucent papers	45%	---	EPA	lb.
48.07	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.**				
4807.0000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	45%	---	EPA	lb.
48.08	**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.**				
4808.1000	- Corrugated paper and paperboard, whether or not perforated	45%	---	EPA	lb.
4808.4000	- Kraft paper, creped or crinkled, whether or not embossed or perforated	45%	---	EPA	lb.
4808.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
48.09	**Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.**				
4809.2000	- Self-copy paper	45%	---	EPA	lb.
4809.9000	- Other	45%	---	EPA	lb.
48.10	**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.**				
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:				
4810.1300	-- In rolls	25%	---	EPA	lb.
4810.1400	-- In sheet with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	25%	---	EPA	lb.
4810.1900	-- Other	25%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
4810.2200	-- Light-weight coated paper	25%	---	EPA	lb.
4810.2900	-- Other	25%	---	EPA	lb.
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:				
4810.3100	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² (4.42 ounces per square yard) or less	25%	---	EPA	lb.
4810.3200	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m² (4.42 ounces per square yard)	25%	---	EPA	lb.
4810.3900	-- Other	25%	---	EPA	lb.
	- Other paper and paperboard:				
4810.9200	-- Multi-ply	45%	---	EPA	lb.
4810.9900	-- Other	10%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
48.11	**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.**				
4811.1000	- Tarred, bituminised or asphalted paper and paperboard	45%	---	EPA	lb.
	- Gummed or adhesive paper and paperboard:				
4811.4100	-- Self-adhesive	45%	---	EPA	lb.
4811.4900	-- Other	45%	---	EPA	lb.
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):				
4811.5100	-- Bleached, weighing more than 150 g/m² (4.42 ounces per square yard)	45%	---	EPA	lb.
4811.5900	-- Other	45%	---	EPA	lb.
4811.6000	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	45%	---	EPA	lb.
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:				
4811.9010	--- Wrapping paper printed or marked to indicate intended use for wrapping fruit, vegetables or bread	10%	---	EPA	lb.
4811.9090	--- Other	45%	---	EPA	lb.
48.12	**Filter blocks, slabs and plates, of paper pulp.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4812.0000	Filter blocks, slabs and plates, of paper pulp	45%	---	EPA	lb.
48.13	**Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**				
4813.1000	- In the form of booklets or tubes	45%	---	EPA	lb.
4813.2000	- In rolls of a width not exceeding 5 cm (1.97 inches inches)	45%	---	EPA	lb.
4813.9000	- Other	45%	---	EPA	lb.
48.14	**Wallpaper and similar wall coverings; window transparencies of paper.**				
4814.2000	- 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	45%	---	EPA	lb.
4814.90	- Other:				
4814.9010	--- Ingrain Paper	45%	---	EPA	lb.
4814.9090	--- Other	45%	---	EPA	lb.
[48.15]					
48.16	**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.**				
4816.2000	- Self-copy paper	45%	---	EPA	lb.
4816.2010	--- In rolls of a width of <= 36 cm or in rectangular or square sheets	45%	---	EPA	lb.
4816.2090	--- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4816.9000	- Other	45%	---	EPA	lb.
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.**				
4817.1000	- Envelopes	25%	---	---	lb.
4817.2000	- Letter cards, plain postcards and correspondence cards	40%	---	---	lb.
4817.3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	40%	---	---	lb.
48.18	**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**				
4818.1000	- Toilet paper	45%	---	---	lb.
4818.2000	- Handkerchiefs, cleansing or facial tissues and towels	45%	---	---	lb.
4818.3000	- Tablecloths and serviettes	45%	---	---	lb.
4818.5000	- Articles of apparel and clothing accessories	45%	---	EPA	lb.
4818.90	- Other				
4818.9010	--- Bed Pads	Free	--	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4818.9090	--- Other	45%	---	---	lb.
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.**				
4819.1000	- Cartons, boxes and cases, of corrugated paper or paperboard	45%	---	---	lb.
4819.2000	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	45%	---	EPA	lb.
4819.30	- Sacks and bags, having a base of a width of 40 cm (15.7 inches)or more:				
4819.3010	--- Paper bags printed or marked to indicate use for wrapping fruit, vegetables or bread	10%	---	EPA	lb.
4819.3090	--- Other	45%	---	EPA	lb.
4819.40	- Other sacks and bags, including cones:				
4819.4010	--- Paper bags printed or marked to indicate use for wrapping fruit, vegetables or bread	10%	---	EPA	lb.
4819.4090	--- Other	45%	---	EPA	lb.
4819.50	- Other packing containers, including record sleeves:				
4819.5010	--- Gramophone record sleeves printed with scenes representing The Bahamas	25%	---	EPA	lb.
4819.5090	--- Other	45%	---	EPA	lb.
4819.6000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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.**				
4820.1000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	45%	---	---	lb.
4820.2000	- Exercise books	Free	---	EPA	lb.
4820.3000	- Binders (other than book covers), folders and file covers	45%	---	---	lb.
4820.4000	- Manifold business forms and interleaved carbon sets	45%	---	EPA	lb.
4820.5000	- Albums for samples or for collections	45%	---	EPA	lb.
4820.9000	- Other	60%	---	EPA	lb.
48.21	**Paper or paperboard labels of all kinds, whether or not printed.**				
4821.1000	- Printed	45%	---	EPA	lb.
4821.9000	- Other	45%	---	EPA	lb.
48.22	**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).**				
4822.1000	- Of a kind used for winding textile yarn	10%	---	EPA	lb.
4822.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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.**				
4823.2000	- Filter paper and paperboard	45%	---	EPA	lb.
4823.4000	- Rolls, sheets and dials, printed for self-recording apparatus	45%	---	EPA	lb.
	- Trays, dishes, plates, cups and the like, of paper or paperboard:				
4823.6100	-- Of bamboo	45%	---	EPA	lb.
4823.69	-- Other:				
4823.6910	--- Bio-degradeable trays, dishes, plates, cups and the like of paper or paperboard	10%	---	EPA	lb.
4823.6990	--- Other	45%	---	EPA	lb.
4823.70	**Moulded or pressed articles of paperpulp.**				
4823.7000	- Moulded or pressed articles of paper pulp	45%	---	EPA	lb.
4823.9000	- Other	45%	---	EPA	lb.

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes.

1.- This Chapter does not cover :

(a) Photographic negatives or positives on transparent bases (Chapter 37);

(b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);

(c) Playing cards or other goods of Chapter 95; or

(d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamppostmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers :

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

5.- Subject to Note 3 to this Chapter , heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
49.01	**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.**				
4901.1000	- In single sheets, whether or not folded	30%	300%	EPA	lb.
	- Other:				
4901.9100	-- Dictionaries and encyclopaedias, and serial instalments thereof	Free	---	EPA	lb.
4901.99	-- Other:				
4901.9910	--- Books and booklets	Free	300%	EPA	lb.
4901.9990	--- Other	30%	300%	EPA	lb.
49.02	**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**				
4902.1000	- Appearing at least four times a week	10%	---	EPA	lb.
4902.9000	- Other	10%	---	EPA	lb.
49.03	**Children's picture, drawing or colouring books.**				
4903.0000	Children's picture, drawing or colouring books	Free	---	EPA	lb.
49.04	**Music, printed or in manuscript, whether or not bound or illustrated.**				
4904.0000	Music, printed or in manuscript, whether or not bound or illustrated	Free	---	EPA	lb.
49.05	**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**				
4905.1000	- Globes	Free	---	EPA	lb.
	- Other:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4905.9100	-- In book form	Free	---	EPA	lb.
4905.9900	-- Other	Free	---	EPA	lb.
49.06	**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.**				
4906.0000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	10%	---	EPA	lb.
49.07	**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.**				
4907.00	- Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title :				
4907.0010	--- Stamps	10%	---	EPA	lb.
4907.0020	--- Bank-notes	10%	---	EPA	lb.
4907.0090	--- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
49.08	**Transfers (decalcomanias).**				
4908.1000	- Transfers (decalcomanias), vitrifiable	45%	---	EPA	lb.
4908.9000	- Other	45%	---	EPA	lb.
49.09	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.**				
4909.00	- Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings :				
4909.0010	--- Postcards representing persons, scenes or products of The Bahamas	25%	---	EPA	lb.
4909.0090	--- Other	45%	---	EPA	lb.
49.10	**Calendars of any kind, printed, including calendar blocks.**				
4910.00	- Calendars of any kind, printed, including calendar blocks :				
4910.0010	--- Wall calendars	60%	---	EPA	lb.
4910.0090	--- Other	60%	---	EPA	lb.
49.11	**Other printed matter, including printed pictures and photographs.**				
4911.10	- Trade advertising material, commercial catalogues and the like:				
4911.1010	--- Advertising posters	40%	300%	EPA	lb.
4911.1020	--- Commercial catalogues	40%	---	EPA	lb.
4911.1090	--- Other	40%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other:				
4911.91	-- Pictures, designs and photographs:				
4911.9110	--- Printed pictures representing persons, scenes or products of The Bahamas	25%	---	EPA	lb.
4911.9120	--- Photographs	Free	---	EPA	lb.
4911.9190	--- Other	45%	---	EPA	lb.
4911.99	-- Other:				
4911.9910	--- Hotel registration forms	60%	300%	EPA	lb.
4911.9920	--- Bank deposit and withdrawal forms	60%	300%	EPA	lb.
4911.9930	--- Visual teaching aids	Free	---	EPA	lb.
4911.9940	--- Other printed matter	Free	---	EPA	lb.
4911.9990	--- Other	60%	---	EPA	lb.

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1.- This Section does not cover :

(a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);

(b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);

(c) Cotton linters or other vegetable materials of Chapter 14;

(d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;

(e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;

(f) Sensitised textiles of headings 37.01 to 37.04;

(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;

(l) Articles of textile materials of heading 42.01 or 42.02;

(m) Products or articles of Chapter 48 (for example, cellulose wadding);

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of Chapter 67;

(q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);

(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);

(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or

(v) Articles of Chapter 97.

2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule :

(a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables" :

(a) Of silk or waste silk, measuring more than 20,000 decitex;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax :

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions :

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;

(d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up :

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding :

(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500 g in other cases;

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases.

(B) Exceptions :

(a) Single yarn of any textile material, except :

(i) Single yarn of wool or fine animal hair, unbleached; and

(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) Multiple (folded) or cabled yarn, unbleached :

(i) Of silk or waste silk, however put up; or

(ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring

133 decitex or less; and

(d) Single, multiple (folded) or cabled yarn of any textile material :

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn :

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;

(b) Dressed for use as sewing thread; and

(c) With a final "Z" twist.

6.- For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :
Single yarn of nylon or other polyamides, or of polyesters ..... 60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ..... 53 cN/tex
Single, multiple (folded) or cabled yarn of viscose rayon ..... 27 cN/tex.

7.- For the purposes of this Section, the expression "made up" means :

(a) Cut otherwise than into squares or rectangles;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;

(d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(e) Cut to size and having undergone a process of drawn thread work;

(f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8.- For the purposes of Chapters 50 to 60 :

(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11.- For the purposes of this Section, the expression "impregnated" includes "dipped".

12.- For the purposes of this Section, the expression "polyamides" includes "aramids".

13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

1.- In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) Unbleached yarn

Yarn which :

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) Bleached yarn

Yarn which :

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) Coloured (dyed or printed) yarn

Yarn which :

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, mutatis mutandis, to monofilament and to strip or the like of Chapter 54.

(d) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) Bleached woven fabric

Woven fabric which :

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) Dyed woven fabric

Woven fabric which :

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(ii) consists of coloured yarn of a single uniform colour.

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which :

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvedges and piece ends is not taken into consideration.)

(h) Printed woven fabric

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

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, mutatis mutandis, to knitted or crocheted fabrics.

(ij) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule :

(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
50.01	**Silk-worm cocoons suitable for reeling.**				
5001.0000	Silk-worm cocoons suitable for reeling	45%	---	EPA	lb.
50.02	**Raw silk (not thrown).**				
5002.0000	Raw silk (not thrown)	45%	---	EPA	lb.
50.03	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).**				
5003.0000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	45%	---	EPA	lb.
50.04	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale.**				
5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	45%	---	EPA	lb.
50.05	**Yarn spun from silk waste, not put up for retail sale.**				
5005.0000	Yarn spun from silk waste, not put up for retail sale	45%	---	EPA	lb.
50.06	**Silk yarn and yarn spun from silk waste, put up for retail sale ; silk-worm gut.**				
5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale ; silk-worm gut	45%	---	EPA	lb.
50.07	**Woven fabrics of silk or of silk waste.**				
5007.1000	- Fabrics of noil silk	30%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5007.2000	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	30%	---	EPA	sq. yd.
5007.9000	- Other fabrics	30%	---	EPA	sq. yd.

Chapter 51

Wool, fine or coarse animal hair ; horsehair yarn and woven fabric

Note.

1.- Throughout the Nomenclature :

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
51.01	**Wool, not carded or combed.**				
	- Greasy, including fleece-washed wool :				
5101.1100	-- Shorn wool	45%	---	EPA	lb.
5101.1900	-- Other	45%	---	EPA	lb.
	- Degreased, not carbonised :				
5101.2100	-- Shorn wool	45%	---	EPA	lb.
5101.2900	-- Other	45%	---	EPA	lb.
5101.3000	- Carbonised	45%	---	EPA	lb.
51.02	**Fine or coarse animal hair, not carded or combed.**				
	- Fine animal hair :				
5102.1100	-- Of kashmir (cashmere) goats	45%	---	EPA	lb.
5102.1900	-- Other	45%	---	EPA	lb.
5102.2000	- Coarse animal hair	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
51.03	**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.**				
5103.1000	- Noils of wool or of fine animal hair	45%	---	EPA	lb.
5103.2000	- Other waste of wool or of fine animal hair	45%	---	EPA	lb.
5103.3000	- Waste of coarse animal hair	45%	---	EPA	lb.
51.04	**Garnetted stock of wool or of fine or coarse animal hair.**				
5104.0000	Garnetted stock of wool or of fine or coarse animal hair	45%	---	EPA	lb.
51.05	**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).**				
5105.1000	- Carded wool	45%	---	EPA	lb.
	- Wool tops and other combed wool :				
5105.2100	-- Combed wool in fragments	45%	---	EPA	lb.
5105.2900	-- Other	45%	---	EPA	lb.
	- Fine animal hair, carded or combed :				
5105.3100	-- Of Kashmir (cashmere) goats	45%	---	EPA	lb.
5105.3900	-- Other	45%	---	EPA	lb.
5105.4000	- Coarse animal hair, carded or combed	45%	---	EPA	lb.
51.06	**Yarn of carded wool, not put up for retail sale.**				
5106.1000	- Containing 85% or more by weight of wool	45%	---	EPA	lb.
5106.2000	- Containing less than 85% by weight of wool	45%	---	EPA	lb.
51.07	**Yarn of combed wool, not put up for retail sale.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5107.1000	- Containing 85% or more by weight of wool	45%	---	EPA	lb.
5107.2000	- Containing less than 85% by weight of wool	45%	---	EPA	lb.
51.08	**Yarn of fine animal hair (carded or combed), not put up for retail sale.**				
5108.1000	- Carded	45%	---	EPA	lb.
5108.2000	- Combed	45%	---	EPA	lb.
51.09	**Yarn of wool or of fine animal hair, put up for retail sale.**				
5109.1000	- Containing 85% or more by weight of wool or of fine animal hair	45%	---	EPA	lb.
5109.9000	- Other	45%	---	EPA	lb.
51.10	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.**				
5110.0000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	45%	---	EPA	lb.
51.11	**Woven fabrics of carded wool or of carded fine animal hair.**				
	- Containing 85% or more by weight of wool or of fine animal hair :				
5111.1100	-- Of a weight not exceeding 300 g/m² (8.85 ounces per square yard)	30%	---	EPA	sq. yd.
5111.1900	-- Other	30%	---	EPA	sq. yd.
5111.2000	- Other, mixed mainly or solely with man-made filaments	30%	---	EPA	sq. yd.
5111.3000	- Other, mixed mainly or solely with man-made staple fibres	30%	---	EPA	sq. yd.
5111.9000	- Other	30%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
51.12	**Woven fabrics of combed wool or of combed fine animal hair.**				
	- Containing 85% or more by weight of wool or of fine animal hair :				
5112.1100	-- Of a weight not exceeding 200 g/m² (5.9 ounces per square yard)	30%	---	EPA	sq. yd.
5112.1900	-- Other	30%	---	EPA	sq. yd.
5112.2000	- Other, mixed mainly or solely with man-made filaments	30%	---	EPA	sq. yd.
5112.3000	- Other, mixed mainly or solely with man-made staple fibres	30%	---	EPA	sq. yd.
5112.9000	- Other	30%	---	EPA	sq. yd.
51.13	**Woven fabrics of coarse animal hair or of horsehair.**				
5113.0000	Woven fabrics of coarse animal hair or of horsehair	30%	---	EPA	sq. yd.

Chapter 52

Cotton

Subheading Note.

1.- For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
52.01	**Cotton, not carded or combed.**				
5201.0000	Cotton, not carded or combed	45%	---	EPA	lb.
52.02	**Cotton waste (including yarn waste and garnetted stock).**				
5202.1000	- Yarn waste (including thread waste)	45%	---	EPA	lb.
	- Other :				
5202.9100	-- Garnetted stock	45%	---	EPA	lb.
5202.9900	-- Other	45%	---	EPA	lb.
52.03	**Cotton, carded or combed.**				
5203.0000	Cotton, carded or combed	45%	---	EPA	lb.
52.04	**Cotton sewing thread, whether or not put up for retail sale.**				
	- Not put up for retail sale :				
5204.1100	-- Containing 85% or more by weight of cotton	10%	---	EPA	lb.
5204.1900	-- Other	10%	---	EPA	lb.
5204.2000	- Put up for retail sale	10%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
52.05	**Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.**				
	- Single yarn, of uncombed fibres :				
5205.1100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	45%	---	EPA	lb.
5205.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	45%	---	EPA	lb.
5205.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	45%	---	EPA	lb.
5205.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	45%	---	EPA	lb.
5205.1500	-- Measuring less than 125 decitex (exceeding 80 metric number)	45%	---	EPA	lb.
	- Single yarn, of combed fibres :				
5205.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	45%	---	EPA	lb.
5205.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	45%	---	EPA	lb.
5205.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5205.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	45%	---	EPA	lb.
5205.2600	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	45%	---	EPA	lb.
5205.2700	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	45%	---	EPA	lb.
5205.2800	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	45%	---	EPA	lb.
	- Multiple (folded) or cabled yarn, of uncombed fibres :				
5205.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	45%	---	EPA	lb.
5205.3200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	45%	---	EPA	lb.
5205.3300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	45%	---	EPA	lb.
5205.3400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	45%	---	EPA	lb.
5205.3500	-- Measuring per single yarn less than 125 decitex exceeding 80 metric number per single yarn)	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Multiple (folded) or cabled yarn, of combed fibres :				
5205.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	45%	---	EPA	lb.
5205.4200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	45%	---	EPA	lb.
5205.4300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	45%	---	EPA	lb.
5205.4400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	45%	---	EPA	lb.
5205.4600	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	45%	---	EPA	lb.
5205.4700	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	45%	---	EPA	lb.
5205.4800	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	45%	---	EPA	lb.
52.06	**Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Single yarn, of uncombed fibres :				
5206.1100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	45%	---	EPA	lb.
5206.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	45%	---	EPA	lb.
5206.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	45%	---	EPA	lb.
5206.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	45%	---	EPA	lb.
5206.1500	-- Measuring less than 125 decitex (exceeding 80 metric number)	45%	---	EPA	lb.
	- Single yarn, of combed fibres :				
5206.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	45%	---	EPA	lb.
5206.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	45%	---	EPA	lb.
5206.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	45%	---	EPA	lb.
5206.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	45%	---	EPA	lb.
5206.2500	-- Measuring less than 125 decitex (exceeding 80 metric number)	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Multiple (folded) or cabled yarn, of uncombed fibres :				
5206.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	45%	---	EPA	lb.
5206.3200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	45%	---	EPA	lb.
5206.3300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	45%	---	EPA	lb.
5206.3400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	45%	---	EPA	lb.
5206.3500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	45%	---	EPA	lb.
	- Multiple (folded) or cabled yarn, of combed fibres :				
5206.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	45%	---	EPA	lb.
5206.4200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5206.4300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	45%	---	EPA	lb.
5206.4400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	45%	---	EPA	lb.
5206.4500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	45%	---	EPA	lb.
52.07	**Cotton yarn (other than sewing thread) put up for retail sale.**				
5207.1000	- Containing 85% or more by weight of cotton	45%	---	EPA	lb.
5207.9000	- Other	45%	---	EPA	lb.
52.08	**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m^2 (5.9 ounces per square yard).**				
	- Unbleached :				
5208.1100	-- Plain weave, weighing not more than 100 g/m2 (2.95 ounces per square yard)	30%	---	EPA	sq. yd.
5208.1200	-- Plain weave, weighing more than 100 g/m^2 (2.95 ounces per square yard)	30%	---	EPA	sq. yd.
5208.1300	-- 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5208.1900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Bleached :				
5208.2100	-- Plain weave, weighing not more than 100 g/m^2 (2.95 ounces per square yard)	30%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5208.2200	-- Plain weave, weighing more than 100 g/m^2 (2.95 ounces per square yard)	30%	---	EPA	sq. yd.
5208.2300	-- 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5208.2900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Dyed :				
5208.3100	-- Plain weave, weighing not more than 100 g/m^2 (2.95 ounces per square yard)	30%	---	EPA	sq. yd.
5208.3200	-- Plain weave, weighing more than 100 g/m^2 (2.95 ounces per square yard)	30%	---	EPA	sq. yd.
5208.3300	-- 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5208.3900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Of yarns of different colours :				
5208.4100	-- Plain weave, weighing not more than 100 g/m^2 (2.95 ounces per square yard)	30%	---	EPA	sq. yd.
5208.4200	-- Plain weave, weighing more than 100 g/m^2 (2.95 ounces per square yard)	30%	---	EPA	sq. yd.
5208.4300	-- 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5208.4900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Printed :				
5208.5100	-- Plain weave, weighing not more than 100 g/m^2 (2.95 ounces per square yard)	30%	---	EPA	sq. yd.
5208.5200	-- Plain weave, weighing more than 100 g/m^2 (2.95 ounces per square yard)	30%	---	EPA	sq. yd.
5208.5900	-- Other fabrics	30%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
52.09	**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m^2 (5.9 oz per sq. yd.).**				
	- Unbleached :				
5209.1100	-- Plain weave	30%	---	EPA	sq. yd.
5209.1200	-- 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5209.1900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Bleached :				
5209.2100	-- Plain weave	30%	---	EPA	sq. yd.
5209.2200	-- 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5209.2900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Dyed :				
5209.3100	-- Plain weave	30%	---	EPA	sq. yd.
5209.3200	-- 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5209.3900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Of yarns of different colours :				
5209.4100	-- Plain weave	30%	---	EPA	sq. yd.
5209.4200	-- Denim	30%	---	EPA	sq. yd.
5209.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5209.4900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Printed :				
5209.5100	-- Plain weave	30%	---	EPA	sq. yd.
5209.5200	-- 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5209.5900	-- Other fabrics	30%	---	EPA	sq. yd.
52.10	**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2 (5.9 ounces per square yard.**				
	- Unbleached :				
5210.1100	-- Plain weave	30%	---	EPA	sq. yd.
5210.1900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Bleached :				
5210.2100	-- Plain weave	30%	---	EPA	sq. yd.
5210.2900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Dyed :				
5210.3100	-- Plain weave	30%	---	EPA	sq. yd.
5210.3200	-- 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5210.3900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Of yarns of different colours :				
5210.4100	-- Plain weave	30%	---	EPA	sq. yd.
5210.4900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Printed :				
5210.5100	-- Plain weave	30%	---	EPA	sq. yd.
5210.5900	-- Other fabrics	30%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
52.11	**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m^2 (5.9 ounces per square yard).**				
	- Unbleached :				
5211.1100	-- Plain weave	30%	---	EPA	sq. yd.
5211.1200	-- 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5211.1900	-- Other fabrics	30%	---	EPA	sq. yd.
5211.2000	- Bleached	30%	---	EPA	sq. yd.
	- Dyed :				
5211.3100	-- Plain weave	30%	---	EPA	sq. yd.
5211.3200	-- 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5211.3900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Of yarns of different colours :				
5211.4100	-- Plain weave	30%	---	EPA	sq. yd.
5211.4200	-- Denim	30%	---	EPA	sq. yd.
5211.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5211.4900	-- Other fabrics	30%	---	EPA	sq. yd.
	- Printed :				
5211.5100	-- Plain weave	30%	---	EPA	sq. yd.
5211.5200	-- 3-thread or 4-thread twill, including cross twill	30%	---	EPA	sq. yd.
5211.5900	-- Other fabrics	30%	---	EPA	sq. yd.
52.12	**Other woven fabrics of cotton.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Weighing not more than 200 g/m^2 (5.9 ounces per square yard) :				
5212.1100	-- Unbleached	30%	---	EPA	sq. yd.
5212.1200	-- Bleached	30%	---	EPA	sq. yd.
5212.1300	-- Dyed	30%	---	EPA	sq. yd.
5212.1400	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5212.1500	-- Printed	30%	---	EPA	sq. yd.
	- Weighing more than 200 g/m^2 (5.9 ounces per square yard) :				
5212.2100	-- Unbleached	30%	---	EPA	sq. yd.
5212.2200	-- Bleached	30%	---	EPA	sq. yd.
5212.2300	-- Dyed	30%	---	EPA	sq. yd.
5212.2400	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5212.2500	-- Printed	30%	---	EPA	sq. yd.

Chapter 53

**Other vegetable textile fibres;
paper yarn and woven fabrics of paper yarn**

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
53.01	**Flax, raw or processed but not spun ; flax tow and waste (including yarn waste and garnetted stock).**				
5301.1000	- Flax, raw or retted	45%	---	EPA	lb.
	- Flax, broken, scutched, hackled or otherwise processed, but not spun :				
5301.2100	-- Broken or scutched	45%	---	EPA	lb.
5301.2900	-- Other	45%	---	EPA	lb.
5301.3000	- Flax tow and waste	45%	---	EPA	lb.
53.02	**True hemp *(Cannabis sativa L.)*, raw or processed but not spun ; tow and waste of true hemp (including yarn waste and garnetted stock).**				
5302.1000	- True hemp, raw or retted	45%	---	EPA	lb.
5302.9000	- Other	45%	---	EPA	lb.
53.03	**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun ; tow and waste of these fibres (including yarn waste and garnetted stock).**				
5303.1000	- Jute and other textile bast fibres, raw or retted	45%	---	EPA	lb.
5303.9000	- Other	45%	---	EPA	lb.
[53.04]					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
53.05	**Coconut, abaca (Manila hemp or *Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun ; tow, noils and waste of these fibres (including yarn waste and garnetted stock).**				
5305.0000	Coconut, abaca (Manila hemp or *Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun ; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	45%	---	EPA	lb.
53.06	**Flax yarn.**				
5306.1000	- Single	45%	---	EPA	lb.
5306.2000	- Multiple (folded) or cabled	45%	---	EPA	lb.
53.07	**Yarn of jute or of other textile bast fibres of heading 53.03.**				
5307.1000	- Single	45%	---	EPA	lb.
5307.2000	- Multiple (folded) or cabled	45%	---	EPA	lb.
53.08	**Yarn of other vegetable textile fibres ; paper yarn.**				
5308.1000	- Coir yarn	45%	---	EPA	lb.
5308.2000	- True hemp yarn	45%	---	EPA	lb.
5308.9000	- Other	45%	---	EPA	lb.
53.09	**Woven fabrics of flax.**				
	- Containing 85% or more by weight of flax :				
5309.1100	-- Unbleached or bleached	30%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5309.1900	-- Other	30%	---	EPA	sq. yd.
	- Containing less than 85% by weight of flax :				
5309.2100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5309.2900	-- Other	30%	---	EPA	sq. yd.
53.10	**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**				
5310.1000	- Unbleached	30%	---	EPA	sq. yd.
5310.9000	- Other	30%	---	EPA	sq. yd.
53.11	**Woven fabrics of other vegetable textile fibres ; woven fabrics of paper yarn.**				
5311.0000	Woven fabrics of other vegetable textile fibres ; woven fabrics of paper yarn	30%	---	EPA	sq. yd.

Chapter 54

Man-made filaments ; strip and the like of man-made textile materials

Notes.

1.- Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

(a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
54.01	**Sewing thread of man-made filaments, whether or not put up for retail sale.**				
5401.1000	- Of synthetic filaments	10%	---	EPA	lb.
5401.2000	- Of artificial filaments	10%	---	EPA	lb.
54.02	**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- High tenacity yarn of nylon or other polyamides :				
5402.1100	-- Of aramids	45%	---	EPA	lb.
5402.1900	-- Other	45%	---	EPA	lb.
5402.2000	- High tenacity yarn of polyesters	45%	---	EPA	lb.
	- Textured yarn :				
5402.3100	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	45%	---	EPA	lb.
5402.3200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	45%	---	EPA	lb.
5402.3300	-- Of polyesters	45%	---	EPA	lb.
5402.3400	-- Of polypropylene	45%	---	EPA	lb.
5402.3900	-- Other	45%	---	EPA	lb.
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :				
5402.4400	-- Elastomeric	45%	---	EPA	lb.
5402.4500	-- Other, of nylon or other polyamides	45%	---	EPA	lb.
5402.4600	-- Other, of polyesters, partially oriented	45%	---	EPA	lb.
5402.4700	-- Other, of polyesters	45%	---	EPA	lb.
5402.4800	-- Other, of polypropylene	45%	---	EPA	lb.
5402.4900	-- Other	45%	---	EPA	lb.
	- Other yarn, single, with a twist exceeding 50 turns per metre :				
5402.5100	-- Of nylon or other polyamides	45%	---	EPA	lb.
5402.5200	-- Of polyesters	45%	---	EPA	lb.
5402.5900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other yarn, multiple (folded) or cabled :				
5402.6100	-- Of nylon or other polyamides	45%	---	EPA	lb.
5402.6200	-- Of polyesters	45%	---	EPA	lb.
5402.6900	-- Other	45%	---	EPA	lb.
54.03	**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.**				
5403.1000	- High tenacity yarn of viscose rayon	45%	---	EPA	lb.
	- Other yarn, single :				
5403.3100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	45%	---	EPA	lb.
5403.3200	-- Of viscose rayon, with a twist exceeding 120 turns per metre	45%	---	EPA	lb.
5403.3300	-- Of cellulose acetate	45%	---	EPA	lb.
5403.3900	-- Other	45%	---	EPA	lb.
	- Other yarn, multiple (folded) or cabled :				
5403.4100	-- Of viscose rayon	45%	---	EPA	lb.
5403.4200	-- Of cellulose acetate	45%	---	EPA	lb.
5403.4900	-- Other	45%	---	EPA	lb.
54.04	**Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm (0.039 inches) ; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm (0.20 inches).**				
	- Monofilament :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5404.1100	-- Elastomeric	45%	---	EPA	lb.
5404.1200	-- Other, of polypropylene	45%	---	EPA	lb.
5404.1900	-- Other	45%	---	EPA	lb.
5404.90	- Other :				
5404.9010	--- Artificial straw	10%	---	EPA	lb.
5404.9090	--- Other	45%	---	EPA	lb.
54.05	**Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm (0.039 inches) ; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm (0.20 inches).**				
5405.00	- Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm (0.039 inches) ; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm (0.20 inches)				
5405.0010	--- Artificial straw	10%	---	EPA	lb.
5405.0090	--- Other	45%	---	EPA	lb.
54.06	**Man-made filament yarn (other than sewing thread), put up for retail sale.**				
5406.0000	Man-made filament yarn (other than sewing thread), put up for retail sale	45%	---	EPA	lb.
54.07	**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5407.1000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	30%	---	EPA	sq. yd.
5407.2000	- Woven fabrics obtained from strip or the like	30%	---	EPA	sq. yd.
5407.3000	- Fabrics specified in Note 9 to Section XI	30%	---	EPA	sq. yd.
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :				
5407.4100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5407.4200	-- Dyed	30%	---	EPA	sq. yd.
5407.4300	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5407.4400	-- Printed	30%	---	EPA	sq. yd.
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments :				
5407.5100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5407.5200	-- Dyed	30%	---	EPA	sq. yd.
5407.5300	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5407.5400	-- Printed	30%	---	EPA	sq. yd.
	- Other woven fabrics, containing 85% or more by weight of polyester filaments :				
5407.6100	-- Containing 85% or more by weight of non-textured polyester filaments	30%	---	EPA	sq. yd.
5407.6900	-- Other	30%	---	EPA	sq. yd.
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments :				
5407.7100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5407.7200	-- Dyed	30%	---	EPA	sq. yd.
5407.7300	-- Of yarns of different colours	30%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5407.7400	-- Printed	30%	---	EPA	sq. yd.
	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :				
5407.8100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5407.8200	-- Dyed	30%	---	EPA	sq. yd.
5407.8300	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5407.8400	-- Printed	30%	---	EPA	sq. yd.
	- Other woven fabrics :				
5407.9100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5407.9200	-- Dyed	30%	---	EPA	sq. yd.
5407.9300	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5407.9400	-- Printed	30%	---	EPA	sq. yd.
54.08	**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.**				
5408.1000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	30%	---	EPA	sq. yd.
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :				
5408.2100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5408.2200	-- Dyed	30%	---	EPA	sq. yd.
5408.2300	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5408.2400	-- Printed	30%	---	EPA	sq. yd.
	- Other woven fabrics :				
5408.3100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5408.3200	-- Dyed	30%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5408.3300	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5408.3400	-- Printed	30%	---	EPA	sq. yd.

Chapter 55

Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

(a) Length of a tow exceeding 2 m;

(b) Twist less than 5 turns per metre

(c) Measuring per filament less than 67 decitex

(d) Synthetic filament tow only; the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;

(e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
55.01	**Synthetic filament tow.**				
5501.1000	- Of nylon or other polyamides	45%	---	EPA	lb.
5501.2000	- Of polyesters	45%	---	EPA	lb.
5501.3000	- Acrylic or modacrylic	45%	---	EPA	lb.
5501.4000	- Of polypropylene	45%	---	EPA	lb.
5501.9000	- Other	45%	---	EPA	lb.
55.02	**Artificial filament tow.**				
5502.0000	Artificial filament tow	45%	---	EPA	lb.
55.03	**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**				
	- Of nylon or other polyamides :				
5503.1100	-- Of aramids	45%	---	EPA	lb.
5503.1900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5503.2000	- Of polyesters	45%	---	EPA	lb.
5503.3000	- Acrylic or modacrylic	45%	---	EPA	lb.
5503.4000	-Of polypropylene	45%	---	EPA	lb.
5503.9000	- Other	45%	---	EPA	lb.
55.04	**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**				
5504.1000	- Of viscose rayon	45%	---	EPA	lb.
5504.9000	- Other	45%	---	EPA	lb.
55.05	**Waste (including noils, yarn waste and garnetted stock) of man-made fibres.**				
5505.1000	- Of synthetic fibres	45%	---	EPA	lb.
5505.2000	- Of artificial fibres	45%	---	EPA	lb.
55.06	**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**				
5506.1000	- Of nylon or other polyamides	45%	---	EPA	lb.
5506.2000	- Of polyesters	45%	---	EPA	lb.
5506.3000	- Acrylic or modacrylic	45%	---	EPA	lb.
5506.9000	- Other	45%	---	EPA	lb.
55.07	**Artificial staple fibres, carded, combed or otherwise processed for spinning.**				
5507.0000	Artificial staple fibres, carded, combed or otherwise processed for spinning	45%	---	EPA	lb.
55.08	**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**				
5508.1000	- Of synthetic staple fibres	10%	---	EPA	lb.
5508.2000	- Of artificial staple fibres	10%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
55.09	**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**				
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides :				
5509.1100	-- Single yarn	45%	---	EPA	lb.
5509.1200	-- Multiple (folded) or cabled yarn	45%	---	EPA	lb.
	- Containing 85% or more by weight of polyester staple fibres :				
5509.2100	-- Single yarn	45%	---	EPA	lb.
5509.2200	-- Multiple (folded) or cabled yarn	45%	---	EPA	lb.
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres :				
5509.3100	-- Single yarn	45%	---	EPA	lb.
5509.3200	-- Multiple (folded) or cabled yarn	45%	---	EPA	lb.
	- Other yarn, containing 85% or more by weight of synthetic staple fibres :				
5509.4100	-- Single yarn	45%	---	EPA	lb.
5509.4200	-- Multiple (folded) or cabled yarn	45%	---	EPA	lb.
	- Other yarn, of polyester staple fibres :				
5509.5100	-- Mixed mainly or solely with artificial staple fibres	45%	---	EPA	lb.
5509.5200	-- Mixed mainly or solely with wool or fine animal hair	45%	---	EPA	lb.
5509.5300	-- Mixed mainly or solely with cotton	45%	---	EPA	lb.
5509.5900	-- Other	45%	---	EPA	lb.
	- Other yarn, of acrylic or modacrylic staple fibres :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5509.6100	-- Mixed mainly or solely with wool or fine animal hair	45%	---	EPA	lb.
5509.6200	-- Mixed mainly or solely with cotton	45%	---	EPA	lb.
5509.6900	-- Other	45%	---	EPA	lb.
	- Other yarn :				
5509.9100	-- Mixed mainly or solely with wool or fine animal hair	45%	---	EPA	lb.
5509.9200	-- Mixed mainly or solely with cotton	45%	---	EPA	lb.
5509.9900	-- Other	45%	---	EPA	lb.
55.10	**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.**				
	- Containing 85% or more by weight of artificial staple fibres :				
5510.1100	-- Single yarn	45%	---	EPA	lb.
5510.1200	-- Multiple (folded) or cabled yarn	45%	---	EPA	lb.
5510.2000	- Other yarn, mixed mainly or solely with wool or fine animal hair	45%	---	EPA	lb.
5510.3000	- Other yarn, mixed mainly or solely with cotton	45%	---	EPA	lb.
5510.9000	- Other yarn	45%	---	EPA	lb.
55.11	**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.**				
5511.1000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	45%	---	EPA	sq. yd.
5511.2000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	45%	---	EPA	sq. yd.
5511.3000	- Of artificial staple fibres	45%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
55.12	**Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.**				
	- Containing 85% or more by weight of polyester staple fibres :				
5512.1100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5512.1900	-- Other	30%	---	EPA	sq. yd.
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres :				
5512.2100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5512.2900	-- Other	30%	---	EPA	sq. yd.
	- Other :				
5512.9100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5512.9900	-- Other	30%	---	EPA	sq. yd.
55.13	**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m² (5.01 ounces per square yard).**				
	- Unbleached or bleached :				
5513.1100	-- Of polyester staple fibres, plain weave	30%	---	EPA	sq. yd.
5513.1200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30%	---	EPA	sq. yd.
5513.1300	-- Other woven fabrics of polyester staple fibres	30%	---	EPA	sq. yd.
5513.1900	-- Other woven fabrics	30%	---	EPA	sq. yd.
	- Dyed :				
5513.2100	-- Of polyester staple fibres, plain weave	30%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5513.2300	-- Other woven fabrics of polyester staple fibres	30%	---	EPA	sq. yd.
5513.2900	-- Other woven fabrics	30%	---	EPA	sq. yd.
	- Of yarns of different colours :				
5513.3100	-- Of polyester staple fibres, plain weave	30%	---	EPA	sq. yd.
5513.3900	-- Other woven fabrics	30%	---	EPA	sq. yd.
	- Printed :				
5513.4100	-- Of polyester staple fibres, plain weave	30%	---	EPA	sq. yd.
5513.4900	-- Other woven fabrics	30%	---	EPA	sq. yd.
55.14	**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m² (5.01 ounces per square yard).**				
	- Unbleached or bleached :				
5514.1100	-- Of polyester staple fibres, plain weave	30%	---	EPA	sq. yd.
5514.1200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30%	---	EPA	sq. yd.
5514.1900	-- Other woven fabrics	30%	---	EPA	sq. yd.
	- Dyed :				
5514.2100	-- Of polyester staple fibres, plain weave	30%	---	EPA	sq. yd.
5514.2200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30%	---	EPA	sq. yd.
5514.2300	-- Other woven fabrics of polyester staple fibres	30%	---	EPA	sq. yd.
5514.2900	-- Other woven fabrics	30%	---	EPA	sq. yd.
5514.3000	- Of yarns of different colours	30%	---	EPA	sq. yd.
	- Printed :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5514.4100	-- Of polyester staple fibres, plain weave	30%	---	EPA	sq. yd.
5514.4200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30%	---	EPA	sq. yd.
5514.4300	-- Other woven fabrics of polyester staple fibres	30%	---	EPA	sq. yd.
5514.4900	-- Other woven fabrics	30%	---	EPA	sq. yd.
55.15	**Other woven fabrics of synthetic staple fibres.**				
	- Of polyester staple fibres :				
5515.1100	-- Mixed mainly or solely with viscose rayon staple fibres	30%	---	EPA	sq. yd.
5515.1200	-- Mixed mainly or solely with man-made filaments	30%	---	EPA	sq. yd.
5515.1300	-- Mixed mainly or solely with wool or fine animal hair	30%	---	EPA	sq. yd.
5515.1900	-- Other	30%	---	EPA	sq. yd.
	- Of acrylic or modacrylic staple fibres :				
5515.2100	-- Mixed mainly or solely with man-made filaments	30%	---	EPA	sq. yd.
5515.2200	-- Mixed mainly or solely with wool or fine animal hair	30%	---	EPA	sq. yd.
5515.2900	-- Other	30%	---	EPA	sq. yd.
	- Other woven fabrics :				
5515.9100	-- Mixed mainly or solely with man-made filaments	30%	---	EPA	sq. yd.
5515.9900	-- Other	30%	---	EPA	sq. yd.
55.16	**Woven fabrics of artificial staple fibres.**				
	- Containing 85% or more by weight of artificial staple fibres :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5516.1100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5516.1200	-- Dyed	30%	---	EPA	sq. yd.
5516.1300	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5516.1400	-- Printed	30%	---	EPA	sq. yd.
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :				
5516.2100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5516.2200	-- Dyed	30%	---	EPA	sq. yd.
5516.2300	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5516.2400	-- Printed	30%	---	EPA	sq. yd.
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :				
5516.3100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5516.3200	-- Dyed	30%	---	EPA	sq. yd.
5516.3300	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5516.3400	-- Printed	30%	---	EPA	sq. yd.
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :				
5516.4100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5516.4200	-- Dyed	30%	---	EPA	sq. yd.
5516.4300	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5516.4400	-- Printed	30%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other :				
5516.9100	-- Unbleached or bleached	30%	---	EPA	sq. yd.
5516.9200	-- Dyed	30%	---	EPA	sq. yd.
5516.9300	-- Of yarns of different colours	30%	---	EPA	sq. yd.
5516.9400	-- Printed	30%	---	EPA	sq. yd.

Chapter 56

**Wadding, felt and nonwovens ; special yarns ;
twine, cordage, ropes and cables and articles thereof**

Notes.

1.- This Chapter does not cover :

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

(b) Textile products of heading 58.11;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);

(e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or

(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover :

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
56.01	**Wadding of textile materials and articles thereof ; textile fibres, not exceeding 5 mm (0.20 inches) in length (flock), textile dust and mill neps.**				
	- Wadding: other articles of wadding:				
5601.2100	-- Of cotton	45%	---	---	lb.
5601.2200	-- Of man-made fibres	45%	---	---	lb.
5601.2900	-- Other	45%	---	---	lb.
5601.3000	- Textile flock and dust and mill neps	45%	---	---	lb.
56.02	**Felt, whether or not impregnated, coated, covered or laminated.**				
5602.1000	- Needleloom felt and stitch-bonded fibre fabrics	45%	---	EPA	lb.
	- Other felt, not impregnated, coated, covered or laminated :				
5602.2100	-- Of wool or fine animal hair	45%	---	EPA	lb.
5602.2900	-- Of other textile materials	45%	---	EPA	lb.
5602.90	- Other :				
5602.9010	--- Roofing Felt	25%	---	EPA	lb.
5602.9090	--- Other	45%	---	EPA	lb.
56.03	**Nonwovens, whether or not impregnated, coated, covered or laminated.**				
	- Of man-made filaments :				
5603.1100	-- Weighing not more than 25 g/m² (0.737 ounces per square yard)	45%	---	EPA	lb.
5603.1200	-- Weighing more than 25 g/m² (0.737 ounces per square yard) but not more than 70 g/m² (2.06 ounces per square yard)	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5603.1300	-- Weighing more than 70 g/m² (2.06 ounces per square yard) but not more than 150 g/m² (4.42 ounces per square yard)	45%	---	EPA	lb.
5603.1400	-- Weighing more than 150 g/m² (4.42 ounces per square yard)	45%	---	EPA	lb.
	- Other :				
5603.9100	-- Weighing not more than 25 g/m² (0.737 ounces per square yard)	45%	---	EPA	lb.
5603.9200	-- Weighing more than 25 g/m² (0.737 ounces per square yard) but not more than 70 g/m²	45%	---	EPA	lb.
5603.9300	-- Weighing more than 70 g/m² (2.06 ounces per square yard) but not more than 150 g/m²(4.42 ounces per square yard)	45%	---	EPA	lb.
5603.9400	-- Weighing more than 150 g/m² (4.42 ounces per square yard)	45%	---	EPA	lb.
56.04	**Rubber thread and cord, textile covered ; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.**				
5604.1000	- Rubber thread and cord, textile covered	45%	---	EPA	lb.
5604.9000	- Other	45%	---	EPA	lb.
56.05	**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5605.0000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	45%	---	EPA	lb.
56.06	**Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn) ; chenille yarn (including flock chenille yarn) ; loop wale-yarn.**				
5606.0000	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn) ; chenille yarn (including flock chenille yarn) ; loop wale-yarn	45%	---	EPA	lb.
56.07	**Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.**				
	- Of sisal or other textile fibres of the genus *Agave* :				
5607.2100	-- Binder or baler twine	45%	---	EPA	lb.
5607.29	-- Other :				
5607.2910	--- Ropes and cables	25%	---	EPA	100 lb.
5607.2990	--- Other	25%	---	EPA	lb.
	- Of polyethylene or polypropylene :				
5607.4100	-- Binder or baler twine	45%	---	EPA	lb.
5607.49	-- Other :				
5607.4910	--- Ropes and cables	25%	---	EPA	100 lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5607.4990	--- Other	25%	---	EPA	lb.
5607.50	- Of other synthetic fibres :				
5607.5010	--- Ropes and cables	25%	---	EPA	100 lb.
5607.5090	--- Other	25%	---	EPA	lb.
5607.90	- Other :				
5607.9010	--- Ropes and cables	25%	---	EPA	100 lb.
5607.9090	--- Other	25%	---	EPA	lb.
56.08	**Knotted netting of twine, cordage or rope ; made up fishing nets and other made up nets, of textile materials.**				
	- Of man-made textile materials :				
5608.1100	-- Made up fishing nets	45%	---	EPA	lb.
5608.1900	-- Other	45%	---	EPA	lb.
5608.9000	- Other	45%	---	EPA	lb.
56.09	**Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.**				
5609.0000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	45%	---	EPA	lb.

Chapter 57

Carpets and other textile floor coverings

Notes.

1.- For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

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

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
57.01	**Carpets and other textile floor coverings, knotted, whether or not made up.**				
5701.1000	- Of wool or fine animal hair	45%	---	EPA	sq. yd.
5701.9000	- Of other textile materials	45%	---	EPA	sq. yd.
57.02	**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including « Kelem », « Schumacks », « Karamanie » and similar hand-woven rugs.**				
5702.1000	- « Kelem », « Schumacks », « Karamanie » and similar hand-woven rugs	45%	---	EPA	sq. yd.
5702.2000	- Floor coverings of coconut fibres (coir)	45%	---	EPA	sq. yd.
	- Other, of pile construction, not made up :				
5702.3100	-- Of wool or fine animal hair	45%	---	EPA	sq. yd.
5702.3200	-- Of man-made textile materials	45%	---	EPA	sq. yd.
5702.3900	-- Of other textile materials	45%	---	EPA	sq. yd.
	- Other, of pile construction, made up :				
5702.4100	-- Of wool or fine animal hair	45%	---	EPA	sq. yd.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5702.4200	-- Of man-made textile materials	45%	---	EPA	sq. yd.
5702.4900	-- Of other textile materials	45%	---	EPA	sq. yd.
5702.5000	- Other, not of pile construction, not made up	45%	---	EPA	sq. yd.
	- Other, not of pile construction, made up :				
5702.9100	-- Of wool or fine animal hair	45%	---	EPA	sq. yd.
5702.9200	-- Of man-made textile materials	45%	---	EPA	sq. yd.
5702.9900	-- Of other textile materials	45%	---	EPA	sq. yd.
57.03	**Carpets and other textile floor coverings, tufted, whether or not made up.**				
5703.1000	- Of wool or fine animal hair	45%	---	EPA	sq. yd.
5703.2000	- Of nylon or other polyamides	45%	---	EPA	sq. yd.
5703.3000	- Of other man-made textile materials	45%	---	EPA	sq. yd.
5703.9000	- Of other textile materials	45%	---	EPA	sq. yd.
57.04	**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.**				
5704.1000	- Tiles, having a maximum surface area of 0.3 m^2 (3.23 square feet).	45%	---	EPA	sq. yd.
5704.9000	- Other	45%	---	EPA	sq. yd.
57.05	**Other carpets and other textile floor coverings, whether or not made up.**				
5705.0000	Other carpets and other textile floor coverings, whether or not made up	45%	---	EPA	sq. yd.

Chapter 58

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

Notes.

1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means :

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
58.01	**Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.**				
5801.1000	- Of wool or fine animal hair	30%	---	EPA	lb.
	- Of cotton :				
5801.2100	-- Uncut weft pile fabrics	30%	---	EPA	lb.
5801.2200	-- Cut corduroy	30%	---	EPA	lb.
5801.2300	-- Other weft pile fabrics	30%	---	EPA	lb.
5801.2600	-- Chenille fabrics	30%	---	EPA	lb.
5801.2700	-- Warp pile fabrics	30%	---	EPA	lb.
	- Of man-made fibres :				
5801.3100	-- Uncut weft pile fabrics	30%	---	EPA	lb.
5801.3200	-- Cut corduroy	30%	---	EPA	lb.
5801.3300	-- Other weft pile fabrics	30%	---	EPA	lb.
5801.3600	-- Chenille fabrics	30%	---	EPA	lb.
5801.3700	-- Warp pile fabrics	30%	---	EPA	lb.
5801.9000	- Of other textile materials	30%	---	EPA	lb.
58.02	**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06 ; tufted textile fabrics, other than products of heading 57.03.**				
	- Terry towelling and similar woven terry fabrics, of cotton :				
5802.1100	-- Unbleached	30%	---	EPA	lb.
5802.1900	-- Other	30%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5802.2000	- Terry towelling and similar woven terry fabrics, of other textile materials	30%	---	EPA	lb.
5802.3000	- Tufted textile fabrics	30%	---	EPA	lb.
58.03	**Gauze, other than narrow fabrics of heading 58.06.**				
5803.0000	Gauze, other than narrow fabrics of heading 58.06	45%	---	EPA	lb.
58.04	**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics ; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.**				
5804.1000	- Tulles and other net fabrics	30%	---	EPA	lb.
	- Mechanically made lace :				
5804.2100	-- Of man-made fibres	45%	---	EPA	lb.
5804.2900	-- Of other textile materials	45%	---	EPA	lb.
5804.3000	- Hand-made lace	45%	---	EPA	lb.
58.05	**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.**				
5805.0000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
58.06	**Narrow woven fabrics, other than goods of heading 58.07 ; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).**				
5806.1000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	45%	---	EPA	lb.
5806.2000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	45%	---	EPA	lb.
	- Other woven fabrics :				
5806.3100	-- Of cotton	45%	---	EPA	lb.
5806.3200	-- Of man-made fibres	45%	---	EPA	lb.
5806.3900	-- Of other textile materials	45%	---	EPA	lb.
5806.4000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	45%	---	EPA	lb.
58.07	**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.**				
5807.1000	- Woven	45%	---	EPA	lb.
5807.9000	- Other	45%	---	EPA	lb.
58.08	**Braids in the piece ; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted ; tassels, pompons and similar articles.**				
5808.1000	- Braids in the piece	45%	---	EPA	lb.
5808.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
58.09	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.**				
5809.0000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	45%	---	EPA	lb.
58.10	**Embroidery in the piece, in strips or in motifs.**				
5810.1000	- Embroidery without visible ground	45%	---	EPA	lb.
	- Other embroidery :				
5810.9100	-- Of cotton	45%	---	EPA	lb.
5810.9200	-- Of man-made fibres	45%	---	EPA	lb
5810.9900	-- Of other textile materials	45%	---	EPA	lb.
58.11	**Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.**				
5811.0000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10	45%	---	EPA	lb.

Chapter 59

**Impregnated, coated, covered or laminated textile fabrics ;
textile articles of a kind suitable for industrial use**

Notes.

1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2.- Heading 59.03 applies to :

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means :

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m^2; or

(ii) Weighing more than 1,500 g/m^2 and containing more than 50 % by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5.- Heading 59.07 does not apply to :

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading; (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6.- Heading 59.10 does not apply to :

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only :

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for

other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) Bolting cloth;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
59.01	**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like ; tracing cloth ; prepared painting canvas ; buckram and similar stiffened textile fabrics of a kind used for hat foundations.**				
5901.1000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	45%	---	EPA	lb.
5901.9000	- Other	45%	---	EPA	lb.
59.02	**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.**				
5902.1000	- Of nylon or other polyamides	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5902.2000	- Of polyesters	45%	---	EPA	lb.
5902.9000	- Other	45%	---	EPA	lb.
59.03	**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.**				
5903.1000	- With poly(vinyl chloride)	45%	---	EPA	lb.
5903.2000	- With polyurethane	45%	---	EPA	lb.
5903.9000	- Other	45%	---	EPA	lb.
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.**				
5904.1000	- Linoleum	10%	---	EPA	sq. yd.
5904.9000	- Other	10%	---	EPA	sq. yd.
59.05	**Textile wall coverings.**				
5905.0000	Textile wall coverings	45%	---	EPA	sq. yd.
59.06	**Rubberised textile fabrics, other than those of heading 59.02**				
5906.1000	- Adhesive tape of a width not exceeding 20 cm (7.87 inches)	45%	---	EPA	lb.
	- Other :				
5906.9100	-- Knitted or crocheted	45%	---	EPA	lb.
5906.9900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
59.07	**Textile fabrics otherwise impregnated, coated or covered ; painted canvas being theatrical scenery, studio back-cloths or the like.**				
5907.0000	Textile fabrics otherwise impregnated, coated or covered ; painted canvas being theatrical scenery, studio back-cloths or the like	45%	---	EPA	lb.
59.08	**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like ; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.**				
5908.0000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like ; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	45%	---	EPA	lb.
59.09	**Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.**				
5909.0000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	45%	---	EPA	lb.
59.10	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	45%	---	EPA	lb.
59.11	**Textile products and articles, for technical uses, specified in Note 7 to this Chapter.**				
5911.1000	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	45%	---	EPA	lb.
5911.2000	- Bolting cloth, whether or not made up	45%	---	EPA	lb.
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :				
5911.3100	-- Weighing less than 650 g/m^2 (19.17 ounces per square yard)	45%	---	EPA	lb.
5911.3200	-- Weighing 650 g/m^2 (19.17 ounces per square yard) or more	45%	---	EPA	lb.
5911.4000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	45%	---	EPA	lb.
5911.9000	- Other	45%	---	EPA	lb.

Chapter 60

Knitted or crocheted fabrics

Notes.

1.- This Chapter does not cover :

(a) Crochet lace of heading 58.04;

(b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or

(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3.- Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Preferential Rate	
60.01	**Pile fabrics, including « long pile » fabrics and terry fabrics, knitted or crocheted.**				
6001.1000	- « Long pile » fabrics	45%	---	EPA	lb.
	- Looped pile fabrics :				
6001.2100	-- Of cotton	45%	---	EPA	lb.
6001.2200	-- Of man-made fibres	45%	---	EPA	lb.
6001.2900	-- Of other textile materials	45%	---	EPA	lb.
	- Other :				
6001.9100	-- Of cotton	45%	---	EPA	lb.
6001.9200	-- Of man-made fibres	45%	---	EPA	lb.
6001.9900	-- Of other textile materials	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Preferential Rate	
60.02	**Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01**				
6002.4000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	45%	---	EPA	lb.
6002.9000	- Other	45%	---	EPA	lb.
60.03	**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02**				
6003.1000	- Of wool or fine animal hair	45%	---	EPA	lb.
6003.2000	- Of cotton	45%	---	EPA	lb.
6003.3000	- Of synthetic fibres	45%	---	EPA	lb.
6003.4000	- Of artificial fibres	45%	---	EPA	lb.
6003.9000	- Other	45%	---	EPA	lb.
60.04	**Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01**				
6004.1000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	45%	---	EPA	lb.
6004.9000	- Other	45%	---	EPA	lb.
60.05	**Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04**				
	- Of cotton :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Preferential Rate	
6005.2100	-- Unbleached or bleached	45%	---	EPA	lb.
6005.2200	-- Dyed	45%	---	EPA	lb.
6005.2300	-- Of yarns of different colours	45%	---	EPA	lb.
6005.2400	-- Printed	45%	---	EPA	lb.
	- Of synthetic fibres :				
6005.3100	-- Unbleached or bleached	45%	---	EPA	lb.
6005.3200	-- Dyed	45%	---	EPA	lb.
6005.3300	-- Of yarns of different colours	45%	---	EPA	lb.
6005.3400	-- Printed	45%	---	EPA	lb.
	- Of artificial fibres :				
6005.4100	-- Unbleached or bleached	45%	---	EPA	lb.
6005.4200	-- Dyed	45%	---	EPA	lb.
6005.4300	-- Of yarns of different colours	45%	---	EPA	lb.
6005.4400	-- Printed	45%	---	EPA	lb.
6005.9000	- Other	45%	---	EPA	lb.
60.06	**Other knitted or crocheted fabrics**				
6006.1000	- Of wool or fine animal hair	45%	---	EPA	lb.
	- Of cotton :				
6006.2100	-- Unbleached or bleached	45%	---	EPA	lb.
6006.2200	-- Dyed	45%	---	EPA	lb.
6006.2300	-- Of yarns of different colours	45%	---	EPA	lb.
6006.2400	-- Printed	45%	---	EPA	lb.
	- Of synthetic fabrics :				
6006.3100	-- Unbleached or bleached	45%	---	EPA	lb.
6006.3200	-- Dyed	45%	---	EPA	lb.
6006.3300	-- Of yarns of different colours	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Preferential Rate	
6006.3400	-- Printed	45%	---	EPA	lb.
	- Of artificial fibres :				
6006.4100	-- Unbleached or bleached	45%	---	EPA	lb.
6006.4200	-- Dyed	45%	---	EPA	lb.
6006.4300	-- Of yarns of different colours	45%	---	EPA	lb.
6006.4400	-- Printed	45%	---	EPA	lb.
6006.9000	- Other	45%	---	EPA	lb.

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover :

(a) Goods of heading 62.12;

(b) Worn clothing or other worn articles of heading 63.09; or

(c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 61.03 and 61.04 :

(a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfill all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps

revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.- For the purposes of heading 61.11 :

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7.- For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (crosscountry or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8.- Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10.- Articles of this Chapter may be made of metal thread.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
61.01	**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.**				
6101.2000	- Of cotton	35%	---	EPA	No.
6101.3000	- Of man-made fibres	35%	---	EPA	No.
6101.9000	- Of other textile materials	35%	---	EPA	No.
61.02	**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.**				
6102.1000	- Of wool or fine animal hair	35%	---	EPA	No.
6102.2000	- Of cotton	35%	---	EPA	No.
6102.3000	- Of man-made fibres	35%	---	EPA	No.
6102.9000	- Of other textile materials	35%	---	EPA	No.
61.03	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**				
6103.1000	- Suits	35%	---	EPA	No.
	- Ensembles :				
6103.2200	-- Of cotton	35%	---	EPA	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6103.2300	-- Of synthetic fibres	35%	---	EPA	No.
6103.2900	-- Of other textile materials	35%	---	EPA	No.
	- Jackets and blazers :				
6103.3100	-- Of wool or fine animal hair	35%	---	EPA	No.
6103.3200	-- Of cotton	35%	---	EPA	No.
6103.3300	-- Of synthetic fibres	35%	---	EPA	No.
6103.3900	-- Of other textile materials	35%	---	EPA	No.
	- Trousers, bib and brace overalls, breeches and shorts :				
6103.4100	-- Of wool or fine animal hair	35%	---	EPA	No.
6103.4200	-- Of cotton	35%	---	EPA	No.
6103.4300	-- Of synthetic fibres	35%	---	EPA	No.
6103.4900	-- Of other textile materials	35%	---	EPA	No.
61.04	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**				
	- Suits :				
6104.1300	-- Of synthetic fibres	35%	---	EPA	No.
6104.1900	-- Of other textile materials	35%	---	EPA	No.
	- Ensembles :				
6104.2200	-- Of cotton	35%	---	EPA	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6104.2300	-- Of synthetic fibres	35%	---	EPA	No.
6104.2900	-- Of other textile materials	35%	---	EPA	No.
	- Jackets and blazers :				
6104.3100	-- Of wool or fine animal hair	35%	---	EPA	No.
6104.3200	-- Of cotton	35%	---	EPA	No.
6104.3300	-- Of synthetic fibres	35%	---	EPA	No.
6104.3900	-- Of other textile materials	35%	---	EPA	No.
	- Dresses :				
6104.4100	-- Of wool or fine animal hair	35%	---	EPA	No.
6104.4200	-- Of cotton	35%	---	EPA	No.
6104.4300	-- Of synthetic fibres	35%	---	EPA	No.
6104.4400	-- Of artificial fibres	35%	---	EPA	No.
6104.4900	-- Of other textile materials	35%	---	EPA	No.
	- Skirts and divided skirts :				
6104.5100	-- Of wool or fine animal hair	35%	---	EPA	No.
6104.5200	-- Of cotton	35%	---	EPA	No.
6104.5300	-- Of synthetic fibres	35%	---	EPA	No.
6104.5900	-- Of other textile materials	35%	---	EPA	No.
	- Trousers, bib and brace overalls, breeches and shorts :				
6104.6100	-- Of wool or fine animal hair	35%	---	EPA	No.
6104.6200	-- Of cotton	35%	---	EPA	No.
6104.6300	-- Of synthetic fibres	35%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6104.6900	-- Of other textile materials	35%	---	EPA	No.
61.05	**Men's or boys' shirts, knitted or crocheted.**				
6105.1000	- Of cotton	35%	---	EPA	No.
6105.2000	- Of man-made fibres	35%	---	EPA	No.
6105.9000	- Of other textile materials	35%	---	EPA	No.
61.06	**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**				
6106.1000	- Of cotton	35%	---	EPA	No.
6106.2000	- Of man-made fibres	35%	---	EPA	No.
6106.9000	- Of other textile materials	35%	---	EPA	No.
61.07	**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.**				
	- Underpants and briefs :				
6107.1100	-- Of cotton	25%	---	EPA	No.
6107.1200	-- Of man-made fibres	25%	---	EPA	No.
6107.1900	-- Of other textile materials	25%	---	EPA	No.
	- Nightshirts and pyjamas :				
6107.2100	-- Of cotton	35%	---	EPA	No.
6107.2200	-- Of man-made fibres	35%	---	EPA	No.
6107.2900	-- Of other textile materials	35%	---	EPA	No.
	- Other :				
6107.9100	-- Of cotton	35%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6107.9900	-- Of other textile materials	35%	---	EPA	No.
61.08	**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.**				
	- Slips and petticoats :				
6108.1100	-- Of man-made fibres	25%	---	---	No.
6108.1900	-- Of other textile materials	25%	---	EPA	No.
	- Briefs and panties :				
6108.2100	-- Of cotton	25%	---	---	No.
6108.2200	-- Of man-made fibres	25%	---	EPA	No.
6108.2900	-- Of other textile materials	25%	---	EPA	No.
	- Nightdresses and pyjamas :				
6108.3100	-- Of cotton	35%	---	EPA	No.
6108.3200	-- Of man-made fibres	35%	---	EPA	No.
6108.3900	-- Of other textile materials	35%	---	EPA	No.
	- Other :				
6108.9100	-- Of cotton	35%	---	EPA	No.
6108.9200	-- Of man-made fibres	35%	---	EPA	No.
6108.9900	-- Of other textile materials	35%	---	EPA	No.
61.09	**T-shirts, singlets and other vests, knitted or crocheted.**				
6109.1000	- Of cotton	25%	---	---	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6109.9000	- Of other textile materials	25%	---	EPA	No.
61.10	**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.**				
	- Of wool or fine animal hair :				
6110.11	-- Of wool :				
6110.1110**	--- Sweaters, cardigans and pullovers	Free	---	EPA	No.
6110.1190	--- Other	35%	---	EPA	No.
6110.12	-- Of Kashmir (cashmere) goats :				
6110.1210**	--- Sweaters, Cardigans and pullovers	Free	---	EPA	No.
6110.1290	--- Other	35%	---	EPA	No.
6110.19	-- Other :				
6110.1910**	--- Sweaters, cardigans and pullovers of Angora	Free	---	EPA	No.
6110.1990	--- Other	35%	---	EPA	No.
6110.2000	- Of cotton	35%	---		No.
6110.3000	- Other man-made fibres	35%	---	EPA	No.
6110.9000	- Of other textile materials	35%	---	EPA	No.
61.11	**Babies' garments and clothing accessories, knitted or crocheted.**				
6111.20	- Of cotton :				
6111.2010	--- Napkins	Free	---	EPA	lb.
6111.2020	--- Other underwear	25%	---	EPA	lb.
6111.2090	--- Other	25%	---	EPA	lb.
6111.30	- Of synthetic fibres :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6111.3010	--- Napkins	Free	---	EPA	lb.
6111.3020	--- Other underwear	25%	---	EPA	lb.
6111.3090	--- Other	25%	---	EPA	lb.
6111.90	- Of other textile materials :				
6111.9010	--- Napkins	Free	---	EPA	lb.
6111.9020	--- Other underwear	25%	---	EPA	lb.
6111.9090	--- Other	25%	---	EPA	lb.
61.12	**Track suits, ski suits and swimwear, knitted or crocheted.**				
	- Track suits :				
6112.1100	-- Of cotton	35%	---	EPA	No.
6112.1200	-- Of synthetic fibres	35%	---	EPA	No.
6112.1900	-- Of other textile materials	35%	---	EPA	No.
6112.2000	- Ski suits	35%	---	EPA	No.
	- Men's or boys' swimwear :				
6112.3100	-- Of synthetic fibres	35%	---	EPA	No.
6112.3900	-- Of other textile materials	35%	---	EPA	No.
	- Women's or girls' swimwear :				
6112.4100	-- Of synthetic fibres	35%	---	EPA	No.
6112.4900	-- Of other textile materials	35%	---	EPA	No.
61.13	**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6113.0000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	35%	---	EPA	lb.
61.14	**Other garments, knitted or crocheted.**				
6114.2000	- Of cotton	35%	---	EPA	lb.
6114.3000	- Of man-made fibres	35%	---	EPA	lb.
6114.9000	- Of other textile materials	35%	---	EPA	lb.
61.15	**Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.**				
6115.1000	- Graduated compression hosiery (for example, stocking for varicose veins)	Free	---	EPA	lb.
	- Other panty hose and tights :				
6115.2100	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	45%	---	EPA	lb.
6115.2200	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	45%	---	EPA	lb.
6115.2900	-- Of other textile materials	45%	---	---	lb.
6115.3000	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	45%	---	---	lb.
	- Other :				
6115.9400	-- Of wool or fine animal hair	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6115.9500	-- Of cotton	45%	---	---	lb.
6115.9600	-- Of synthetic fibres	45%	---	EPA	lb.
6115.9900	-- Of other textile materials	45%	---	---	lb.
61.16	**Gloves, mittens and mitts, knitted or crocheted.**				
6116.1000	- Impregnated, coated or covered with plastics or rubber	45%	---	EPA	lb.
	- Other :				
6116.9100	-- Of wool or fine animal hair	45%	---	EPA	lb.
6116.9200	-- Of cotton	45%	---	EPA	lb.
6116.9300	-- Of synthetic fibres	45%	---	EPA	lb.
6116.9900	-- Of other textile materials	45%	---	EPA	lb.
61.17	**Other made up clothing accessories, knitted or crocheted ; knitted or crocheted parts of garments or of clothing accessories.**				
6117.1000	- Shawls, scarves, mufflers, mantillas, veils and the like	45%	---	EPA	No.
6117.8000	- Other accessories	45%	---	EPA	lb.
6117.9000	- Parts	45%	---	EPA	lb.

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Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover :

(a) Worn clothing or other worn articles of heading 63.09; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04 :

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

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- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4.- For the purposes of heading 62.09 :

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5.- Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (crosscountry or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

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

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
62.01	**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.**				
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :				
6201.1100	-- Of wool or fine animal hair	35%	---	EPA	No.
6201.1200	-- Of cotton	35%	---	EPA	No.
6201.1300	-- Of man-made fibres	35%	---	EPA	No.
6201.1900	-- Of other textile materials	35%	---	EPA	No.
	- Other :				
6201.9100	-- Of wool or fine animal hair	35%	---	EPA	No.
6201.9200	-- Of cotton	35%	---	EPA	No.
6201.9300	-- Of man-made fibres	35%	---	EPA	No.
6201.9900	-- Of other textile materials	35%	---	EPA	No.
62.02	**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :				
6202.1100	-- Of wool or fine animal hair	35%	---	EPA	No.
6202.1200	-- Of cotton	35%	---	EPA	No.
6202.1300	-- Of man-made fibres	35%	---	EPA	No.
6202.1900	-- Of other textile materials	35%	---	EPA	No.
	- Other :				
6202.9100	-- Of wool or fine animal hair	35%	---	EPA	No.
6202.9200	-- Of cotton	35%	---	EPA	No.
6202.9300	-- Of man-made fibres	35%	---	EPA	No.
6202.9900	-- Of other textile materials	35%	---	EPA	No.
62.03	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**				
	- Suits :				
6203.1100	-- Of wool or fine animal hair	35%	---	EPA	No.
6203.1200	-- Of synthetic fibres	35%	---	EPA	No.
6203.1900	-- Of other textile materials	35%	---	---	No.
	- Ensembles :				
6203.2200	-- Of cotton	35%	---	---	No.
6203.2300	-- Of synthetic fibres	35%	---	EPA	No.
6203.2900	-- Of other textile materials	35%	---	EPA	No.
	- Jackets and blazers :				
6203.3100	-- Of wool or fine animal hair	35%	---	---	No.
6203.3200	-- Of cotton	35%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6203.3300	-- Of synthetic fibres	35%	---	EPA	No.
6203.3900	-- Of other textile materials	35%	---	EPA	No.
	- Trousers, bib and brace overalls, breeches and shorts :				
6203.4100	-- Of wool or fine animal hair	35%	---	EPA	No.
6203.4200	-- Of cotton	35%	---	---	No.
6203.4300	-- Of synthetic fibres	35%	---	EPA	No.
6203.4900	-- Of other textile materials	35%	---	---	No.
62.04	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**				
	- Suits :				
6204.1100	-- Of wool or fine animal hair	35%	---	EPA	No.
6204.1200	-- Of cotton	35%	---	EPA	No.
6204.1300	-- Of synthetic fibres	35%	---	EPA	No.
6204.1900	-- Of other textile materials	35%	---	EPA	No.
	- Ensembles :				
6204.2100	-- Of wool or fine animal hair	35%	---	EPA	No.
6204.2200	-- Of cotton	35%	---	---	No.
6204.2300	-- Of synthetic fibres	35%	---	EPA	No.
6204.2900	-- Of other textile materials	35%	---	EPA	No.
	- Jackets and blazers :				
6204.3100	-- Of wool or fine animal hair	35%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6204.3200	-- Of cotton	35%	---	EPA	No.
6204.3300	-- Of synthetic fibres	35%	---	EPA	No.
6204.3900	-- Of other textile materials	35%	---	EPA	No.
	- Dresses :				
6204.4100	-- Of wool or fine animal hair	35%	---	EPA	No.
6204.4200	-- Of cotton	35%	---	---	No.
6204.4300	-- Of synthetic fibres	35%	---	---	No.
6204.4400	-- Of artificial fibres	35%	---	---	No.
6204.4900	-- Of other textile materials	35%	---	---	No.
	- Skirts and divided skirts :				
6204.5100	-- Of wool or fine animal hair	35%	---	EPA	No.
6204.5200	-- Of cotton	35%	---	---	No.
6204.5300	-- Of synthetic fibres	35%	---	---	No.
6204.5900	-- Of other textile materials	35%	---	---	No.
	- Trousers, bib and brace overalls, breeches and shorts :				
6204.6100	-- Of wool or fine animal hair	35%	---	EPA	No.
6204.6200	-- Of cotton	35%	---	---	No.
6204.6300	-- Of synthetic fibres	35%	---	EPA	No.
6204.6900	-- Of other textile materials	35%	---	---	No.
62.05	**Men's or boys' shirts.**				
6205.2000	- Of cotton	35%	---	---	No.
6205.3000	- Of man-made fibres	35%	---	---	No.
6205.9000	- Of other textile materials	35%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
62.06	**Women's or girls' blouses, shirts and shirt-blouses.**				
6206.1000	- Of silk or silk waste	35%	---	EPA	No.
6206.2000	- Of wool or fine animal hair	35%	---	EPA	No.
6206.3000	- Of cotton	35%	---	---	No.
6206.4000	- Of man-made fibres	35%	---	---	No.
6206.9000	- Of other textile materials	35%	---	---	No.
62.07	**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.**				
	- Underpants and briefs :				
6207.1100	-- Of cotton	25%	---	EPA	No.
6207.1900	-- Of other textile materials	25%	---	EPA	No.
	- Nightshirts and pyjamas :				
6207.2100	-- Of cotton	35%	---	EPA	No.
6207.2200	-- Of man-made fibres	35%	---	EPA	No.
6207.2900	-- Of other textile materials	35%	---	EPA	No.
	- Other :				
6207.91	-- Of cotton :				
6207.9110	--- Singlets and other vests	25%	---	EPA	No.
6207.9190	--- Other	25%	---	EPA	lb.
6207.99	-- Of other textile materials:				
6207.9910	--- Singlets and other vests	25%	---	EPA	No.
6207.9990	--- Other	25%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
62.08	**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.**				
	- Slips and petticoats:				
6208.1100	-- Of man-made fibres	25%	---	EPA	No.
6208.1900	-- Of other textile materials	25%	---	EPA	No.
	- Nightdresses and pyjamas:				
6208.2100	-- Of cotton	35%	---	EPA	No.
6208.2200	-- Of man-made fibres	35%	---	EPA	No.
6208.2900	-- Of other textile materials	35%	---	EPA	No.
	- Other:				
6208.91	-- Of cotton:				
6208.9110	--- Singlets and other vests, briefs and panties	25%	---	EPA	No.
6208.9190	--- Other	25%	---	EPA	lb.
6208.92	-- Of man-made fibres:				
6208.9210	--- Singlets and other vests, briefs and panties	25%	---	EPA	No.
6208.9290	--- Other	25%	---	EPA	lb.
6208.99	-- Of other textile materials:				
6208.9910	--- Singlets and other vests, briefs and panties	25%	---	EPA	No.
6208.9990	--- Other	25%	---	EPA	lb.
62.09	**Babies' garments and clothing accessories.**				
6209.20	- Of cotton:				
6209.2010	--- Napkins	Free	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6209.2020	--- Other underwear	25%	---	EPA	lb.
6209.2090	--- Other	25%	---	EPA	lb.
6209.30	- Of synthetic fibres:				
6209.3010	--- Napkins	Free	---	EPA	lb.
6209.3020	--- Other underwear	25%	---	EPA	lb.
6209.3090	--- Other	25%	---	EPA	lb.
6209.90	- Of other textile materials:				
6209.9010	--- Napkins	Free	---	EPA	lb.
6209.9020	--- Other underwear	25%	---	EPA	lb.
6209.9090	--- Other	Free	---	EPA	lb.
62.10	**Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.**				
6210.1000	- Of fabrics of heading 56.02 or 56.03	35%	---	EPA	lb.
6210.2000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	35%	---	EPA	No.
6210.3000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	35%	---	EPA	No.
6210.4000	- Other men's or boys' garments	35%	---	EPA	lb.
6210.5000	- Other women's or girls' garments	35%	---	EPA	lb.
62.11	**Track suits, ski suits and swimwear; other garments.**				
	- Swimwear:				
6211.1100	-- Men's or boys'	35%	---	EPA	No.
6211.1200	-- Women's or girls'	35%	---	EPA	No.
6211.2000	- Ski suits	35%	---	EPA	No.
	- Other garments, men's or boys':				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6211.3200	-- Of cotton	35%	---	EPA	lb.
6211.3300	-- Of man-made fibres	35%	---	EPA	lb.
6211.3900	-- Of other textile materials	35%	---	EPA	lb.
	- Other garments, women's or girls':				
6211.4200	-- Of cotton	35%	---	EPA	lb.
6211.4300	-- Of man-made fibres	35%	---	EPA	lb.
6211.4900	-- Of other textile materials	35%	---	EPA	lb.
62.12	**Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**				
6212.1000	- Brassières	25%	---	EPA	lb.
6212.2000	- Girdles and panty-girdles	25%	---	EPA	lb.
6212.3000	- Corselettes	25%	---	EPA	lb.
6212.9000	- Other	25%	---	EPA	lb.
62.13	**Handkerchiefs.**				
6213.2000	- Of cotton	45%	---	EPA	lb.
6213.9000	- Of other textile materials	45%	---	EPA	lb.
62.14	**Shawls, scarves, mufflers, mantillas, veils and the like.**				
6214.1000	- Of silk or silk waste	45%	---	EPA	No.
6214.2000	- Of wool or fine animal hair	45%	---	EPA	No.
6214.3000	- Of synthetic fibres	45%	---	EPA	No.
6214.4000	- Of artificial fibres	45%	---	EPA	No.
6214.9000	- Of other textile materials	45%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
62.15	**Ties, bow ties and cravats.**				
6215.1000	- Of silk or silk waste	45%	---	EPA	lb.
6215.2000	- Of man-made fibres	45%	---	EPA	lb.
6215.9000	- Of other textile materials	45%	---	EPA	lb.
62.16	**Gloves, mittens and mitts.**				
6216.0000	Gloves, mittens and mitts	45%	---	EPA	lb.
62.17	**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.**				
6217.1000	- Accessories	45%	---	EPA	lb.
6217.9000	- Parts	45%	---	EPA	lb.

Chapter 63

Other made up textile articles; sets;
worn clothing and worn textile articles; rags

Notes.

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

2.- Sub-Chapter I does not cover :

(a) Goods of Chapters 56 to 62; or

(b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods :

(a) Articles of textile materials :

(i) Clothing and clothing accessories, and parts thereof;

(ii) Blankets and travelling rugs;

(iii) Bed linen, table linen, toilet linen and kitchen linen;

(iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

(b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :

(i) they must show signs of appreciable wear, and

(ii) they must be presented in bulk or in bales, sacks or similar packings.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I.- OTHER MADE UP TEXTILE ARTICLES				
63.01	**Blankets and travelling rugs.**				
6301.1000	- Electric blankets	35%	---	EPA	No.
6301.2000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	35%	---	EPA	lb.
6301.3000	- Blankets (other than electric blankets) and travelling rugs, of cotton	35%	---	EPA	lb.
6301.4000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	35%	---	EPA	lb.
6301.9000	- Other blankets and travelling rugs	35%	---	EPA	lb.
63.02	**Bed linen, table linen, toilet linen and kitchen linen.**				
6302.1000	- Bed linen, knitted or crocheted	30%	---	EPA	lb.
	- Other bed linen, printed:				
6302.2100	-- Of cotton	30%	---	EPA	lb.
6302.2200	-- Of man-made fibres	30%	---	EPA	lb.
6302.2900	-- Of other textile materials	30%	---	EPA	lb.
	- Other bed linen:				
6302.3100	-- Of cotton	30%	---	---	lb.
6302.3200	-- Of man-made fibres	30%	---	EPA	lb.
6302.3900	-- Of other textile materials	30%	---	---	lb.
6302.4000**	- Table linen, knitted or crocheted	Free	---	EPA	lb.
	- Other table linen:				
6302.5100**	-- Of cotton	Free	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6302.5300**	-- Of man-made fibres	Free	---	EPA	lb.
6302.5900**	-- Of other textile materials	Free	---	EPA	lb.
6302.6000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	30%	---	EPA	lb.
	- Other:				
6302.9100	-- Of cotton	30%	---	EPA	lb.
6302.9300	-- Of man-made fibres	30%	---	EPA	lb.
6302.9900	-- Of other textile materials	30%	---	EPA	lb.
63.03	**Curtains (including drapes) and interior blinds; curtain or bed valances.**				
	- Knitted or crocheted:				
6303.1200	-- Of synthetic fibres	30%	---	---	lb.
6303.1900	-- Of other textile materials	30%	---	---	lb.
	- Other:				
6303.9100	-- Of cotton	30%	---	---	lb.
6303.9200	-- Of synthetic fibres	30%	---	EPA	lb.
6303.9900	-- Of other textile materials	30%	---	---	lb.
63.04	**Other furnishing articles, excluding those of heading 94.04.**				
	- Bedspreads:				
6304.1100	-- Knitted or crocheted	30%	---	EPA	lb.
6304.1900	-- Other	30%	---	EPA	lb.
	- Other:				
6304.9100	-- Knitted or crocheted	30%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6304.9200	-- Not knitted or crocheted, of cotton	30%	---	EPA	lb.
6304.9300	-- Not knitted or crocheted, of synthetic fibres	30%	---	EPA	lb.
6304.9900	-- Not knitted or crocheted, of other textile materials	30%	---	EPA	lb.
63.05	**Sacks and bags, of a kind used for the packing of goods.**				
6305.1000	- Of jute or of other textile bast fibres of heading 53.03	30%	---	EPA	lb.
6305.2000	- Of cotton	30%	---	EPA	lb.
	- Of man-made textile materials:				
6305.3200	-- Flexible intermediate bulk containers	30%	---	EPA	lb.
6305.3300	-- Other, of polyethylene or polypropylene strip or the like	30%	---	EPA	lb.
6305.3900	-- Other	30%	---	EPA	lb.
6305.9000	- Of other textile materials	30%	---	EPA	lb.
63.06	**Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.**				
	- Tarpaulins, awnings and sunblinds:				
6306.1200	-- Of synthetic fibres	45%	---	EPA	lb.
6306.1900	-- Of other textile materials	45%	---	EPA	lb.
	- Tents:				
6306.2200	-- Of synthetic fibres	45%	---	EPA	lb.
6306.2900	-- Of other textile materials	45%	---	EPA	lb.
6306.3000	- Sails	30%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6306.4000	- Pneumatic matresses	45%	---	EPA	lb.
6306.90	- Other:				
6306.9010	--- Other camping goods of textile materials	45%	---	EPA	lb.
6306.9090	--- Other	45%	---	EPA	lb.
63.07	**Other made up articles, including dress patterns.**				
6307.1000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	45%	---	EPA	lb.
6307.2000	- Life-jackets and life-belts	45%	---	EPA	lb.
6307.90	- Other:				
6307.9010	--- Flags of all nations	25%	---	EPA	lb.
6307.9090	--- Other	25%	---	EPA	lb.
	II.- SETS				
63.08	**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.**				
6308.0000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	45%	---	EPA	lb.
	III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS				

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
63.09	**Worn clothing and other worn articles.**				
6309.00	- Worn clothing and other worn articles				
6309.0010	--- Clothing	25%	---	EPA	lb.
6309.0020	--- Clothing Accessories	25%	---	EPA	lb.
6309.0030	--- Travelling rugs and blankets	25%	---	EPA	lb.
6309.0040	--- Household linen and furnishing articles	25%	---	EPA	lb.
6309.0050	--- Footwear	25%	---	EPA	lb.
6309.0060	--- Headgear	25%	---	EPA	lb.
6309.0090	--- Other	25%	---	EPA	lb.
63.10	**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.**				
6310.1000	- Sorted	45%	---	EPA	lb.
6310.9000	- Other	45%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

Section XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover :

(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

(c) Worn footwear of heading 63.09;

(d) Articles of asbestos (heading 68.12);

(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

(f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3.- For the purposes of this Chapter :

(a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter :

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to :

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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.**				
6401.1000	- Footwear incorporating a protective metal toe-cap	25%	---	EPA	pair
	- Other footwear:				
6401.9200	-- Covering the ankle but not covering the knee	25%	---	EPA	pair
6401.9900	-- Other	25%	---	EPA	pair

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
64.02	**Other footwear with outer soles and uppers of rubber or plastics.**				
	- Sports footwear:				
6402.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	25%	---	EPA	pair
6402.1900	-- Other	25%	---	EPA	pair
6402.2000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	25%	---	EPA	pair
	- Other footwear:				
6402.9100	-- Covering the ankle	25%	---	EPA	pair
6402.9900	-- Other	25%	---	EPA	pair
64.03	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.**				
	- Sports footwear:				
6403.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	25%	---	EPA	pair
6403.1900	-- Other	25%	---	EPA	pair
6403.2000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25%	---	EPA	pair
6403.4000	- Other footwear, incorporating a protective metal toe-cap	25%	---	EPA	pair
	- Other footwear with outer soles of leather:				
6403.5100	-- Covering the ankle	25%	---	EPA	pair
6403.59	- Other:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6403.5910	--- Made on a base or platform of wood, with neither an inner sole nor a protective metal cap	25%	---	EPA	pair
6403.5990	--- Other	25%	---	EPA	pair
	- Other footwear:				
6403.9100	-- Covering the ankle	25%	---	EPA	pair
6403.9900	-- Other	25%	---	EPA	pair
64.04	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.**				
	- Footwear with outer soles of rubber or plastics:				
6404.1100	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	25%	---	EPA	pair
6404.1900	-- Other	25%	---	EPA	Pair
6404.2000	- Footwear with outer soles of leather or composition leather	25%	---	EPA	pair
64.05	**Other footwear.**				
6405.1000	- With uppers of leather or composition Leather	25%	---	EPA	Pair
6405.2000	- With uppers of textile materials	25%	---	EPA	pair
6405.9000	- Other	25%	---	EPA	pair
64.06	**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6406.1000	- Uppers and parts thereof, other than stiffeners	45%	---	EPA	lb.
6406.2000	- Outer soles and heels, of rubber or plastic	45%	---	EPA	lb.
6406.90	- Other:				
6406.9010	--- Parts of footwear made of wood	45%	---	EPA	lb.
6406.9090	--- Other parts of footwear	45%	---	EPA	lb.

Chapter 65

Headgear and parts thereof

Notes.

1.- This Chapter does not cover:

(a) Worn headgear of heading 63.09;

(b) Asbestos headgear (heading 68.12); or

(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2.- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

_____

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
65.01	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.**				
6501.0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	45%	---	EPA	lb.
6501.0010	---Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed (excl. made by assembling strips or pieces of felt, and toy and carnival headgear)	45%	---	EPA	lb.
6501.0090	--- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
65.02	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.**				
6502.0000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	45%	---	EPA	lb.
[65.03]					
65.04	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.**				
6504.0000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	45%	---	EPA	lb.
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.**				
6505.0000	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	45%	---	EPA	lb.
65.06	**Other headgear, whether or not lined or trimmed.**				
6506.1000	- Safety headgear	10%	---	EPA	lb.
	- Other:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6506.9100	-- Of rubber or of plastics	45%	---	EPA	lb.
6506.9900	-- Of other materials	45%	---	EPA	lb.
65.07	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.**				
6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	45%	---	EPA	lb.

Chapter 66

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

Notes.

1.- This Chapter does not cover :

(a) Measure walking-sticks or the like (heading 90.17);

(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
66.01	**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).**				
6601.1000	- Garden or similar umbrellas	45%	---	EPA	No.
	- Other:				
6601.9100	-- Having a telescopic shaft	45%	---	EPA	No.
6601.9900	-- Other	45%	---	EPA	No.
66.02	**Walking-sticks, seat-sticks, whips, riding-crops and the like.**				
6602.0000	Walking-sticks, seat-sticks, whips, riding-crops and the like	45%	---	EPA	No.
66.03	**Parts, trimmings and accessories of articles of heading 66.01 or 66.02.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6603.2000	- Umbrella frames, including frames mounted on shafts (sticks)	45%	---	EPA	lb.
6603.9000	- Other	45%	---	EPA	lb.

Chapter 67

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

Notes.

1.- This Chapter does not cover :

(a) Straining cloth of human hair (heading 59.11);

(b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

(c) Footwear (Chapter 64);

(d) Headgear or hair-nets (Chapter 65);

(e) Toys, sports requisites or carnival articles (Chapter 95); or

(f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover :

(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);

(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover :

(a) Articles of glass (Chapter 70); or

(b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
67.01	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**				
6701.0000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	45%	---	EPA	lb.
67.02	**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**				
6702.1000	- Of plastics	45%	---	EPA	lb.
6702.9000	- Of other materials	45%	---	EPA	lb.
67.03	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**				
6703.0000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	45%	---	EPA	lb.
67.04	**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.**				
	- Of synthetic textile materials:				
6704.1100	-- Complete wigs	45%	---	EPA	lb.
6704.19	-- Other:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6704.1910	--- False beards, eyebrows and eyelashes, switches and the like	45%	---	EPA	lb.
6704.1990	--- Other	45%	---	EPA	lb.
6704.20	- Of human hair:				
6704.2010	--- Wigs, false beards, eyebrows and eyelashes, switches and the like	45%	---	EPA	lb.
6704.2090	--- Other	45%	---	EPA	lb.
6704.90	- Of other materials:				
6704.9010	--- Wigs, false beards, eyebrows and eyelashes, switches and the like	45%	---	EPA	lb.
6704.9090	--- Other	45%	---	EPA	lb.

Section XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes.

1.- This Chapter does not cover :

(a) Goods of Chapter 25;

(b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading 84.42;

(g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(h) Dental burrs (heading 90.18);

(ij) Articles of Chapter 91 (for example, clocks and clock cases);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games and sports requisites);

(m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or

(n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
68.01	**Setts, curbstones and flagstones, of natural stone (except slate).**				
6801.0000	Setts, curbstones and flagstones, of natural stone (except slate)	45%	---	EPA	100 lb.
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).**				
6802.1000	- 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 (2.76 inches); artificially coloured granules, chippings and powder	45%	---	EPA	100 lb.
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:				
6802.2100	-- Marble, travertine and alabaster	45%	---	EPA	100 lb.
6802.2300	-- Granite	45%	---	EPA	100 lb.
6802.2900	-- Other stone	45%	---	EPA	100 lb.
	- Other:				
6802.9100	-- Marble, travertine and alabaster	45%	---	EPA	100 lb.
6802.9200	-- Other calcareous stone	45%	---	EPA	100 lb.
6802.9300	-- Granite	45%	---	EPA	100 lb.
6802.9900	-- Other stone	45%	---	EPA	100 lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
68.03	**Worked slate and articles of slate or of agglomerated slate.**				
6803.0000	Worked slate and articles of slate or of agglomerated slate	45%	---	EPA	100 lb.
68.04	**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.**				
6804.1000	- Millstones and grindstones for milling, grinding or pulping	45%	---	EPA	lb.
	- Other millstones, grindstones, grinding wheels and the like:				
6804.2100	-- Of agglomerated synthetic or natural diamond	45%	---	EPA	lb.
6804.2200	-- Of other agglomerated abrasives or of ceramics	45%	---	EPA	lb.
6804.2300	-- Of natural stone	45%	---	EPA	lb.
6804.3000	- Hand sharpening or polishing stones	45%	---	EPA	lb.
68.05	**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.**				
6805.1000	- On a base of woven textile fabric only	45%	---	EPA	lb.
6805.2000	- On a base of paper or paperboard only	45%	---	EPA	lb.
6805.3000	- On a base of other materials	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
68.06	**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.**				
6806.1000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	45%	---	EPA	lb.
6806.2000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	45%	---	EPA	lb.
6806.9000	- Other	45%	---	EPA	lb.
68.07	**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).**				
6807.1000	- In rolls	25%	---	EPA	100 lb.
6807.90	- Other:				
6807.9010	--- Shingles of asphalt	10%	---	EPA	1000 linear inches.
6807.9090	--- Other	45%	---	EPA	100 lb.
68.08	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6808.0000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	45%	---	EPA	100 lb.
68.09	**Articles of plaster or of compositions based on plaster.**				
	- Boards, sheets, panels, tiles and similar articles, not ornamented:				
6809.1100	-- Faced or reinforced with paper or paperboard only	10%	---	EPA	lb.
6809.1900	-- Other	10%	---	EPA	lb.
6809.9000	- Other articles	45%	---	EPA	lb.
68.10	**Articles of cement, of concrete or of artificial stone, whether or not reinforced.**				
	- Tiles, flagstones, bricks and similar articles:				
6810.11	-- Building blocks and bricks:				
6810.1110	--- Building blocks of concrete	45%	300%	EPA	100 lb.
6810.1190	--- Other	45%	---	EPA	100 lb.
6810.19	-- Other:				
6810.1910	--- Tiles of concrete	35%	300%	EPA	100 lb.
6810.1990	--- Other	45%	---	EPA	100 lb.
	- Other articles:				
6810.9100	-- Prefabricated structural components for building or civil engineering	45%	---	EPA	100 lb.
6810.9900	-- Other	45%	---	EPA	100 lb.
68.11	**Articles of asbestos-cement, of cellulose fibre-cement or the like.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6811.40	- Containing asbestos:				
6811.4010	--- Corrugated sheets	45%	---	EPA	lb.
6811.4020	--- Sheets, panels, pavings & tiles; tubes, pipes & tube or pipe fittings; similar articles	45%	---	EPA	lb.
	- Not containing asbestos:				
6811.8100	-- Corrugated sheets	45%	---	EPA	lb.
6811.82	-- Other sheets, panels, tiles and similar articles:				
6811.8210	--- Shingles	7%	---	EPA	1000 linear inches
6811.8290	--- Other	35%	---	EPA	lb.
6811.8900	-- Other articles	35%	---	EPA	lb.
68.12	**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**				
6812.8000	- Of crocidolite	45%	---	EPA	lb.
	- Other:				
6812.9100	-- Clothing, clothing acessories, footwear and headgear	45%	---	EPA	lb.
6812.9200	-- Paper, millboard and felt	45%	---	EPA	lb.
6812.9300	-- Compressed asbestos fibre jointing, in sheets or rolls	45%	---	EPA	lb.
6812.9900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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.**				
6813.20	- Containing asbestos:				
6813.2010	--- Brake lining and pads	45%	---	EPA	lb.
6813.2090	--- Other	45%	---	EPA	lb.
	- Not containing asbestos:				
6813.8100	-- Brake linings and pads	45%	---	EPA	lb.
6813.8900	-- Other	45%	---	EPA	lb.
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.**				
6814.1000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	45%	---	EPA	lb.
6814.9000	- Other	45%	---	EPA	lb.
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.**				
6815.1000	- Non-electrical articles of graphite or other carbon	45%	---	EPA	lb.
6815.2000	- Articles of peat	45%	---	EPA	lb.
	- Other articles:				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6815.9100	-- Containing magnesite, dolomite or chromite	45%	---	EPA	lb.
6815.9900	-- Other	45%	---	EPA	lb.

Chapter 69

Ceramic products

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.

2.- This Chapter does not cover :

(a) Products of heading 28.44;

(b) Articles of heading 68.04;

(c) Articles of Chapter 71 (for example, imitation jewellery);

(d) Cermets of heading 81.13;

(e) Articles of Chapter 82;

(f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(g) Artificial teeth (heading 90.21);

(h) Articles of Chapter 91 (for example, clocks and clock cases);

(ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(k) Articles of Chapter 95 (for example, toys, games and sports requisites);

(l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or

(m) Articles of Chapter 97 (for example, works of art).

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS				
69.01	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**				
6901.0000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	45%	---	EPA	100 lb.
69.02	**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.**				
6902.1000	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	45%	---	EPA	100 lb.
6902.2000	- Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	45%	---	EPA	100 lb.
6902.9000	- Other	45%	---	EPA	100 lb.
69.03	**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.**				

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6903.1000	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	45%	---	EPA	lb.
6903.2000	- Containing by weight more than 50% of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2)	45%	---	EPA	lb.
6903.9000	- Other	45%	---	EPA	lb.
69.04	**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**				
6904.1000	- Building bricks	45%	---	EPA	lb.
6904.9000	- Other	45%	---	EPA	lb.
69.05	**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**				
6905.1000	- Roofing tiles	45%	---	EPA	lb.
6905.9000	- Other	45%	---	EPA	lb.
69.06	**Ceramic pipes, conduits, guttering and pipe fittings.**				
6906.0000	Ceramic pipes, conduits, guttering and pipe fittings	45%	---	EPA	lb.
69.07	**Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6907.1000	- 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 (2.76inches)	45%	---	EPA	100 lb.
6907.9000	- Other	45%	---	EPA	100 lb.
69.08	**Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.**				
6908.1000	- 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 7cm (2.76 inches)	45%	---	EPA	100 lb.
6908.9000	- Other	45%	---	EPA	100 lb.
69.09	**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.**				
	- Ceramic wares for laboratory, chemical or other technical uses:				
6909.1100	-- Of porcelain or china	45%	---	EPA	lb.
6909.1200	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	45%	---	EPA	lb.
6909.1900	-- Other	45%	---	EPA	lb.
6909.9000	- Other	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
69.10	**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.**				
6910.10	- Of porcelain or china:				
6910.1010	--- Low-flow flush toilet	10%	---	---	lb.
6910.1090	--- Other	35%	---	---	lb.
6910.90	- Other:				
6910.9010	--- Low-flow flush toilets	10%	---	EPA	lb.
6910.9090	--- Other	35%	---	EPA	lb.
69.11	**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**				
6911.1000**	- Tableware and kitchenware	Free	---	EPA	lb.
6911.9000**	- Other	Free	---	EPA	lb.
69.12	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**				
6912.0000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	45%	---	EPA	lb.
69.13	**Statuettes and other ornamental ceramic articles.**				
6913.1000**	- Of porcelain or china	Free	---	EPA	lb.
6913.9000	- Other	45%	---	EPA	lb.
69.14	**Other ceramic articles.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6914.1000	- Of porcelain or china	45%	---	EPA	lb.
6914.9000	- Other	45%	---	EPA	lb.

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Chapter 70

Glass and glassware

Notes.

1.- This Chapter does not cover :

(a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

(b) Articles of Chapter 71 (for example, imitation jewellery);

(c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;

(f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05 :

(a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

(b) cutting to shape does not affect the classification of glass in sheets;

(c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infrared light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression "glass wool" means :

(a) Mineral wools with a silica (SiO_2) content not less than 60 % by weight;

(b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 % by weight or a boric oxide (B_2O_3) content exceeding 2 % by weight.

(c) Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
70.01	**Cullet and other waste and scrap of glass; glass in the mass.**				
7001.0000	Cullet and other waste and scrap of glass; glass in the mass	45%	---	EPA	lb.
70.02	**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**				
7002.1000	- Balls	45%	---	EPA	lb.
7002.2000	- Rods	45%	---	EPA	lb.
	- Tubes:				
7002.3100	-- Of fused quartz or other fused silica	45%	---	EPA	lb.
7002.3200	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0^0 C to 300^0 C	45%	---	EPA	lb.
7002.3900	-- Other	45%	---	EPA	lb.
70.03	**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**				
	- Non-wired sheets:				
7003.1200	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	45%	---	EPA	sq. yd.
7003.1900	-- Other	45%	---	EPA	sq.yd.
7003.2000	- Wired sheets	45%	---	EPA	sq.yd.
7003.3000	- Profiles	45%	---	EPA	sq.yd.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
70.04	**Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**				
7004.2000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	45%	---	EPA	sq.yd.
7004.9000	- Other glass	45%	---	EPA	sq.yd.
70.05	**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**				
7005.1000	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	45%	---	EPA	sq.yd.
	- Other non-wired glass:				
7005.2100	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	45%	---	EPA	sq.yd.
7005.2900	-- Other	45%	---	EPA	sq.yd.
7005.3000	- Wired glass	45%	---	EPA	sq.yd.
70.06	**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.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7006.0000	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	45%	---	EPA	sq.yd.
70.07	**Safety glass, consisting of toughened (tempered) or laminated glass.**				
	- Toughened (tempered) safety glass:				
7007.1100	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	45%	---	EPA	lb.
7007.1900	-- Other	45%	---	EPA	sq.yd.
	- Laminated safety glass:				
7007.2100	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	45%	---	EPA	lb.
7007.2900	-- Other	45%	---	EPA	sq.yd.
70.08	**Multiple-walled insulating units of glass.**				
7008.0000	Multiple-walled insulating units of glass	45%	---	EPA	lb.
70.09	**Glass mirrors, whether or not framed, including rear-view mirrors.**				
7009.1000	- Rear-view mirrors for vehicles	45%	---	EPA	lb.
	- Other:				
7009.9100	-- Unframed	45%	---	EPA	lb.
7009.9200	-- Framed	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
70.10	**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.**				
7010.1000	- Ampoules	45%	---	EPA	lb.
7010.2000	- Stoppers, lids and other closures	45%	---	EPA	lb.
7010.9000	- Other	45%	---	EPA	lb.
70.11	**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.**				
7011.1000	- For electric lighting	45%	---	EPA	lb.
7011.2000	- For cathode-ray tubes	45%	---	EPA	lb.
7011.9000	- Other	45%	---	EPA	lb.
[70.12]					
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).**				
7013.1000	- Of glass-ceramics	45%	---	EPA	lb.
	- Stemware drinking glasses, other than of glass- ceramics:				
7013.2200**	-- Of lead crystal	Free	---	EPA	lb.
7013.28	-- Other:				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7013.2810**	--- Of other crystal	Free	---	EPA	lb.
7013.2890	--- Other	45%	---	EPA	lb.
	- Other drinking glasses, other than of glass ceramics:				
7013.3300**	-- Of lead crystal	Free	---	EPA	lb.
7013.37	-- Other:				
7013.3710**	--- Of other crystal	Free	---	EPA	lb.
7013.3790	--- Other	45%	---	EPA	lb.
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:				
7013.4100**	-- Of lead Crystal	Free	---	EPA	lb.
7013.4200	-- Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0^0 C to 300^0 C	45%	---	EPA	lb.
7013.49	-- Other:				
7013.4910	--- Infant feeding bottles	Free	---	EPA	lb.
7013.4920**	--- Of other crystal	Free	---	EPA	lb.
7013.4990	--- Other	45%	---	EPA	lb.
	- Other glassware:				
7013.9100**	-- Of lead crystal	Free	---	EPA	lb.
7013.99	-- Other:				
7013.9910**	--- Of other crystal	Free	---	EPA	lb.
7013.9990	--- Other	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
70.14	**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.**				
7014.0000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked	45%	---	EPA	lb.
70.15	**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.**				
7015.1000	- Glasses for corrective spectacles	Free	---	EPA	lb.
7015.9000	- Other	45%	---	EPA	lb.
70.16	**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.**				
7016.1000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	45%	---	EPA	lb.
7016.9000	- Other	45%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
70.17	**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**				
7017.1000	- Of fused quartz or other fused silica	45%	---	EPA	lb.
7017.2000	- Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0^0 C to 300^0 C	45%	---	EPA	lb.
7017.9000	- Other	45%	---	EPA	lb.
70.18	**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm (0.039 inches) in diameter.**				
7018.1000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	45%	---	EPA	lb.
7018.2000	- Glass microspheres not exceeding 1 mm (0.039 inches) in diameter	45%	---	EPA	lb.
7018.90	- Other:				
7018.9010**	--- Statuettes and other ornaments of crystal	Free	---	EPA	lb.
7018.9090	--- Other	45%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
70.19	**Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).**				
	- Slivers, rovings, yarn and chopped strands:				
7019.1100	-- Chopped strands, of a length of not more than 50 mm (1.97 inches)	45%	---	EPA	lb.
7019.1200	-- Rovings	45%	---	EPA	lb.
7019.1900	-- Other	45%	---	EPA	lb.
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:				
7019.3100	-- Mats	45%	---	EPA	lb.
7019.3200	-- Thin sheets (voiles)	45%	---	EPA	lb.
7019.39	-- Other:				
7019.3910	--- Insulation	10%	---	EPA	lb.
7019.3990	--- Other	45%	---	EPA	lb.
7019.4000	- Woven fabrics of rovings	45%	---	EPA	lb.
	- Other woven fabrics:				
7019.5100	-- Of a width not exceeding 30 cm (11.81 inches)	45%	---	EPA	lb.
7019.5200	-- Of a width exceeding 30 cm (11.81 inches), plain weave, weighing less than 250 g/m² (7.373 ounces per square yard), of filaments measuring per single yarn not more than 136 tex	45%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7019.5900	-- Other	45%	---	EPA	lb.
7019.9000	- Other	45%	---	EPA	lb.
7020.00	**Other articles of glass.**				
7020.0000	Other articles of glass	45%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

Section XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Notes.

1.- Subject to Note 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly :

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (∗).

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.- This Chapter does not cover :

(a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) Goods of Chapter 32 (for example, lustres);

(d) Supported catalysts (heading 38.15);

(e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;

(f) Articles of heading 43.03 or 43.04;

(g) Goods of Section XI (textiles and textile articles);

(h) Footwear, headgear or other articles of Chapter 64 or 65;

(ij) Umbrellas, walking-sticks or other articles of Chapter 66;

(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-

precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) Arms or parts thereof (Chapter 93);

(n) Articles covered by Note 2 to Chapter 95;

(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or (∗) The underlined portion of this Note constitutes an optional text.

(p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4.- (A) The expression “precious metal” means silver, gold and platinum.

(B) The expression “platinum” means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression “precious or semi-precious stones” does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :

(a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;

(c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.

6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7.- Throughout the Nomenclature the expression “metal clad with precious metal” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8.- Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.- For the purposes of heading 71.13, the expression “articles of jewellery” means :

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-ofpearl, ivory, natural or reconstituted amber, jet or coral.

10.- For the purposes of heading 71.14, the expression “articles of goldsmiths' or silversmiths' wares” includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11.- For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.

3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES				
71.01	**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.**				
7101.1000	- Natural pearls	10%	---	EPA	lb.
	- Cultured pearls:				
7101.2100	-- Unworked	10%	---	EPA	lb.
7101.2200	-- Worked	10%	---	EPA	lb.
71.02	**Diamonds, whether or not worked, but not mounted or set.**				
7102.1000	- Unsorted	10%	---	EPA	Carat
	- Industrial:				
7102.2100	-- Unworked or simply sawn, cleaved or bruted	10%	---	EPA	Carat
7102.2900	-- Other	10%	---	EPA	Carat
	- Non-industrial:				
7102.3100	-- Unworked or simply sawn, cleaved or bruted	10%	---	EPA	Carat
7102.3900	-- Other	10%	---	EPA	Carat

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
71.03	**Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.**				
7103.1000	- Unworked or simply sawn or roughly shaped	10%	---	EPA	Carat
	- Otherwise worked:				
7103.9100	-- Rubies, sapphires and emeralds	10%	---	EPA	Carat
7103.9900	-- Other	10%	---	EPA	Carat
71.04	**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.**				
7104.1000	- Piezo-electric quartz	45%	---	EPA	lb.
7104.2000	- Other, unworked or simply sawn or roughly shaped	45%	---	EPA	lb.
7104.9000	- Other	45%	---	EPA	lb.
71.05	**Dust and powder of natural or synthetic precious or semi-precious stones.**				
7105.1000	- Of diamonds	45%	---	EPA	Carat
7105.9000	- Other	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL				
71.06	**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**				
7106.1000	- Powder	10%	---	EPA	lb.
	- Other:				
7106.9100	-- Unwrought	10%	---	EPA	lb.
7106.9200	-- Semi-manufactured	10%	---	EPA	lb.
71.07	**Base metals clad with silver, not further worked than semi-manufactured.**				
7107.0000	Base metals clad with silver, not further worked than semi-manufactured	45%	---	EPA	lb.
71.08	**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.**				
	- Non-monetary:				
7108.1100	-- Powder	10%	---	EPA	lb.
7108.1200	-- Other unwrought forms	10%	---	EPA	lb.
7108.1300	-- Other semi-manufactured forms	10%	---	EPA	lb.
7108.2000	- Monetary	10%	---	EPA	lb.
71.09	**Base metals or silver, clad with gold, not further worked than semi-manufactured.**				

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured	45%	---	EPA	lb.
71.10	**Platinum, unwrought or in semi-manufactured forms, or in powder form.**				
	- Platinum:				
7110.1100	-- Unwrought or in powder form	10%	---	EPA	lb.
7110.1900	-- Other	45%	---	EPA	lb.
	- Palladium:				
7110.2100	-- Unwrought or in powder form	10%	---	EPA	lb.
7110.2900	-- Other	45%	---	EPA	lb.
	- Rhodium:				
7110.3100	-- Unwrought or in powder form	10%	---	EPA	lb.
7110.3900	-- Other	45%	---	EPA	lb.
	- Iridium, osmium and ruthenium:				
7110.4100	-- Unwrought or in powder form	10%	---	EPA	lb.
7110.4900	-- Other	45%	---	EPA	lb.
71.11	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**				
7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
71.12	**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.**				
7112.3000	- Ash containing precious metal or precious metal compounds	45%	---	EPA	lb.
	- Other:				
7112.9100	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	45%	---	EPA	lb.
7112.9200	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	45%	---	EPA	lb.
7112.9900	-- Other	45%	---	EPA	lb.
	III.-JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
71.13	**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**				
	- Of precious metal whether or not plated or clad with precious metal:				
7113.1100**	-- Of silver, whether or not plated or clad with other precious metal	Free	---	EPA	lb.
7113.1900**	-- Of other precious metal, whether or not plated or clad with precious metal	Free	---	EPA	lb.
7113.2000**	- Of base metal clad with precious metal	Free	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
71.14	**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**				
	- Of precious metal whether or not plated or clad with precious metal:				
7114.1100	-- Of silver, whether or not plated or clad with other precious metal	45%	---	EPA	lb
7114.1900	-- Of other precious metal, whether or not plated or clad with precious metal	45%	---	EPA	lb.
7114.2000	- Of base metal clad with precious metal	45%	---	EPA	lb.
71.15	**Other articles of precious metal or of metal clad with precious metal.**				
7115.1000	- Catalysts in the form of wire cloth or grill, of platinum	45%	---	EPA	lb.
7115.9000	- Other	45%	---	EPA	lb.
71.16	**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).**				
7116.1000	- Of natural or cultured pearls	10%	---	EPA	lb.
7116.2000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	10%	---	EPA	lb.
71.17	**Imitation jewellery.**				
	- Of base metal, whether or not plated with precious metal:				
7117.1100	-- Cuff-links and studs	45%	---	EPA	lb.
7117.1900	-- Other	45%	---	EPA	lb.
7117.9000	- Other	45%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
71.18	**Coin.**				
7118.1000	- Coin (other than gold coin), not being legal tender	10%	---	EPA	lb.
7118.9000	- Other	10%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.- This Section does not cover :

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);

(b) Ferro-cerium or other pyrophoric alloys (heading 36.06);

(c) Headgear or parts thereof of heading 65.06 or 65.07;

(d) Umbrella frames or other articles of heading 66.03;

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(h) Instruments or apparatus of Section XVIII, including clock or watch springs;

(ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);

(k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites);

(m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or

(n) Articles of Chapter 97 (for example, works of art).

2.- Throughout the Nomenclature, the expression "parts of general use" means :

(a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;

(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and

(c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3.- Throughout the Nomenclature, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4.- Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7.- Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose :

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) A cermet of heading 81.13 is regarded as a single base metal.

8.- In this Section, the following expressions have the meanings hereby assigned to them :

(a) **Waste and scrap**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

Chapter 72

Iron and steel

Notes.

1.- In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) **Pig iron**

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

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

(b) **Spiegeleisen**

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

(c) F**erro-alloys**

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

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

(d) **Steel**

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

(f) **Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown :

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**
Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) **Granules**
Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) **Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and Other products of solid section, which have not been further worked than subjected to primary hotrolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) **Flat-rolled products**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of :

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) **Bars and rods, hot-rolled, in irregularly wound coils**

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) **Other bars and rods**

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) **Angles, shapes and sections**

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.
Chapter 72 does not include products of heading 73.01 or 73.02.

(o) **Wire**

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) **Hollow drill bars and rods**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

(a) **Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions :

- more than 0.2 % of chromium
- more than 0.3 % of copper
- more than 0.3 % of nickel
- more than 0.1 % of any of the following elements : aluminium, molybdenum, titanium, ungsten (wolfram), vanadium.

(b) **Non-alloy free-cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions :

- 0.08 % or more of sulphur
- 0.1 % or more of lead
- more than 0.05 % of selenium
- more than 0.01 % of tellurium
- more than 0.05 % of bismuth.

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.

(e) **Silico-manganese steel**

Alloy steels containing by weight :

- not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed :

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	I.- PRIMARY MATERIALS ; PRODUCTS IN GRANULAR OR POWDER FORM				
72.01	**Pig iron and spiegeleisen in pigs, blocks or other primary forms.**				
7201.1000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	45%	---	EPA	lb.
7201.2000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	45%	---	EPA	lb.
7201.5000	- Alloy pig iron ; spiegeleisen	45%	---	EPA	lb.
72.02	**Ferro-alloys.**				
	- Ferro-manganese :				
7202.1100	-- Containing by weight more than 2% of carbon	45%	---	EPA	lb.
7202.1900	-- Other	45%	---	EPA	lb.
	- Ferro-silicon :				
7202.2100	-- Containing by weight more than 55% of silicon	45%	---	EPA	lb.
7202.2900	-- Other	45%	---	EPA	lb.
7202.3000	- Ferro-silico-manganese	45%	---	EPA	lb.
	- Ferro-chromium :				
7202.4100	-- Containing by weight more than 4% of carbon	45%	---	EPA	lb.
7202.4900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7202.5000	- Ferro-silico-chromium	45%	---	EPA	lb.
7202.6000	- Ferro-nickel	45%	---	EPA	lb.
7202.7000	- Ferro-molybdenum	45%	---	EPA	lb.
7202.8000	- Ferro-tungsten and ferro-silico-tungsten	45%	---	EPA	lb.
	- Other :				
7202.9100	-- Ferro-titanium and ferro-silico-titanium	45%	---	EPA	lb.
7202.9200	-- Ferro-vanadium	45%	---	EPA	lb.
7202.9300	-- Ferro-niobium	45%	---	EPA	lb.
7202.9900	-- Other	45%	---	EPA	lb.
72.03	**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms ; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.**				
7203.1000	- Ferrous products obtained by direct reduction of iron ore	45%	---	EPA	lb.
7203.9000	- Other	45%	---	EPA	lb.
72.04	**Ferrous waste and scrap ; remelting scrap ingots of iron or steel.**				
7204.1000	- Waste and scrap of cast iron	45%	---	EPA	lb.
	- Waste and scrap of alloy steel :				
7204.2100	-- Of stainless steel	45%	---	EPA	lb.
7204.2900	-- Other	45%	---	EPA	lb.
7204.3000	- Waste and scrap of tinned iron or steel	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other waste and scrap :				
7204.4100	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	45%	---	EPA	lb.
7204.4900	-- Other	45%	---	EPA	lb.
7204.5000	- Remelting scrap ingots	45%	---	EPA	lb.
72.05	**Granules and powders, of pig iron, spiegeleisen, iron or steel.**				
7205.1000	- Granules	45%	---	EPA	lb.
	- Powders :				
7205.2100	-- Of alloy steel	45%	---	EPA	lb.
7205.2900	-- Other	45%	---	EPA	lb.
	II.- IRON AND NON-ALLOY STEEL				
72.06	**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).**				
7206.1000	- Ingots	45%	---	EPA	lb.
7206.9000	- Other	45%	---	EPA	lb.
72.07	**Semi-finished products of iron or non-alloy steel.**				
	- Containing by weight less than 0.25% of carbon :				
7207.1100	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	45%	---	EPA	lb.
7207.1200	-- Other, of rectangular (other than square) cross-section	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7207.1900	-- Other	45%	---	EPA	lb.
7207.2000	- Containing by weight 0.25% or more of carbon	45%	---	EPA	lb.
72.08	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.622 inches) or more, hot-rolled, not clad, plated or coated.**				
7208.1000	- In coils, not further worked than hot-rolled, with patterns in relief	45%	---	EPA	lb.
	- Other, in coils, not further worked than hot- rolled, pickled :				
7208.2500	-- Of a thickness of 4.75 mm (0.187 inches) or more	45%	---	EPA	lb.
7208.2600	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm(0.187 inches)	45%	---	EPA	lb.
7208.2700	-- Of a thickness of less than 3 mm (0.118 inches)	45%	---	EPA	lb.
	- Other, in coils, not further worked than hot- rolled :				
7208.3600	-- Of a thickness exceeding 10 mm (0.394 inches)	45%	---	EPA	lb.
7208.3700	-- Of a thickness of 4.75 mm (0.187 inches) or more but not exceeding 10 mm (0.394 inches)	45%	---	EPA	lb.
7208.3800	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	45%	---	EPA	lb.
7208.3900	-- Of a thickness of less than 3 mm (0.118 inches)	45%	---	EPA	lb.
7208.4000	- Not in coils, not further worked than hot- rolled, with patterns in relief	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other, not in coils, not further worked than hot-rolled :				
7208.5100	-- Of a thickness exceeding 10 mm (0.394 inches)	45%	---	EPA	lb.
7208.5200	-- Of a thickness of 4.75 mm (0.187 inches) or more but not exceeding 10 mm (0.394 inches)	45%	---	EPA	lb.
7208.5300	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	45%	---	EPA	lb.
7208.5400	-- Of a thickness of less than 3 mm (0.118 inches)	45%	---	EPA	lb.
7208.9000	- Other	45%	---	EPA	lb.
72.09	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.622 inches) or more, cold-rolled (cold-reduced), not clad, plated or coated.**				
	- In coils, not further worked than cold-rolled (cold-reduced) :				
7209.1500	-- Of a thickness of 3 mm (0.118 inches) or more	45%	---	EPA	lb.
7209.1600	-- Of a thickness exceeding 1 mm (0.039 inches) but less than 3 mm (0.118 inches)	45%	---	EPA	lb.
7209.1700	-- Of a thickness of 0.5 mm (0.020 inches) or more but not exceeding 1 mm (0.039 inches)	45%	---	EPA	lb.
7209.1800	-- Of a thickness of less than 0.5 mm (0.020 inches)	45%	---	EPA	lb.
	- Not in coils, not further worked than cold- rolled (cold-reduced) :				
7209.2500	-- Of a thickness of 3 mm (0.118 inches) or more	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7209.2600	-- Of a thickness exceeding 1 mm (0.039 inches) but less than 3 mm (0.118 inches)	45%	---	EPA	lb.
7209.2700	-- Of a thickness of 0.5 mm (0.020 inches) or more but not exceeding 1 mm (0.039 inches)	45%	---	EPA	lb.
7209.2800	-- Of a thickness of less than 0.5 mm (0.020 inches)	45%	---	EPA	lb.
7209.9000	- Other	45%	---	EPA	lb.
72.10	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.622 inches) or more, clad, plated or coated.**				
	- Plated or coated with tin :				
7210.1100	-- Of a thickness of 0.5 mm (0.020 inches) or more	45%	---	EPA	lb.
7210.1200	-- Of a thickness of less than 0.5 mm (0.020 inches)	45%	---	EPA	lb.
7210.2000	- Plated or coated with lead, including terne-plate	45%	---	EPA	lb.
7210.3000	- Electrolytically plated or coated with zinc	45%	---	EPA	lb.
	- Otherwise plated or coated with zinc :				
7210.4100	-- Corrugated	45%	---	EPA	lb.
7210.4900	-- Other	45%	---	EPA	lb.
7210.5000	- Plated or coated with chromium oxides or with chromium and chromium oxides	45%	---	EPA	lb.
	- Plated or coated with aluminium :				
7210.6100	-- Plated or coated with aluminium-zinc alloys	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7210.6900	-- Other	45%	---	EPA	lb.
7210.7000	- Painted, varnished or coated with plastics	45%	---	EPA	lb.
7210.9000	- Other	45%	---	EPA	lb.
72.11	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm (23.622 inches) not clad, plated or coated.**				
	- Not further worked than hot-rolled :				
7211.1300	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm (5.906 inches) and a thickness of not less than 4 mm (0.157 inches), not in coils and without patterns in relief	45%	---	EPA	lb.
7211.1400	-- Other, of a thickness of 4.75 mm (0.187 inches) or more	45%	---	EPA	lb.
7211.1900	-- Other	45%	---	EPA	lb.
	- Not further worked than cold-rolled (cold- reduced) :				
7211.2300	-- Containing by weight less than 0.25% of carbon	45%	---	EPA	lb.
7211.2900	-- Other	45%	---	EPA	lb.
7211.9000	- Other	45%		EPA	lb.
72.12	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm (23.622 inches), clad, plated or coated.**				
7212.1000	- Plated or coated with tin	45%	---	EPA	lb.
7212.2000	- Electrolytically plated or coated with zinc	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7212.3000	- Otherwise plated or coated with zinc	45%	---	EPA	lb.
7212.4000	- Painted, varnished or coated with plastics	45%	---	EPA	lb.
7212.5000	- Otherwise plated or coated	45%	---	EPA	lb.
7212.6000	- Clad	45%	---	EPA	lb.
72.13	**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.**				
7213.1000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	45%	---	---	lb.
7213.2000	- Other, of free-cutting steel	45%	---	---	lb.
	- Other :				
7213.9100	-- Of circular cross-section measuring less than 14 mm (0.551 inches) in diameter	45%	---	---	lb.
7213.9900	-- Other	45%	---	---	lb.
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.**				
7214.1000	- Forged	45%	---	---	lb.
7214.2000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	35%	---	---	lb.
7214.3000	- Other, of free-cutting steel	45%	---	EPA	lb.
	- Other :				
7214.9100	-- Of rectangular (other than square) cross-section	45%	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7214.9900	-- Other	45%	---	---	lb.
72.15	**Other bars and rods of iron or non-alloy steel.**				
7215.1000	- Of free-cutting steel, not further worked than cold-formed or cold-finished	45%	---	EPA	lb.
7215.5000	- Other, not further worked than cold-formed or cold-finished	45%	---	EPA	lb.
7215.9000	- Other	45%	---	EPA	lb.
72.16	**Angles, shapes and sections of iron or non-alloy steel.**				
7216.1000	- U, I or H sections, not further worked than hot- rolled, hot-drawn or extruded, of a height of less than 80 mm (3.15 inches)	45%	---	EPA	lb.
	- L or T sections, not further worked than hot- rolled, hot-drawn or extruded, of a height of less than 80 mm (3.15 inches) :				
7216.2100	-- L sections	45%	---	EPA	lb.
7216.2200	-- T sections	45%	---	EPA	lb.
	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm (3.15 inches) or more :				
7216.3100	-- U sections	45%	---	EPA	lb.
7216.3200	-- I sections	45%	---	EPA	lb.
7216.3300	-- H sections	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7216.4000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm (3.15 inches) or more	45%	---	EPA	lb.
7216.5000	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	45%	---	EPA	lb.
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished :				
7216.6100	-- Obtained from flat-rolled products	45%	---	EPA	lb.
7216.6900	-- Other	45%	---	EPA	lb.
	- Other :				
7216.9100	-- Cold-formed or cold-finished from flat-rolled products	45%	---	EPA	lb.
7216.9900	-- Other	45%	---	EPA	lb.
72.17	**Wire of iron or non-alloy steel.**				
7217.1000	- Not plated or coated, whether or not polished	45%	---	---	lb.
7217.2000	- Plated or coated with zinc	45%	---	---	lb.
7217.3000	- Plated or coated with other base metals	45%	---	---	lb.
7217.9000	- Other	45%	---	---	lb.
	III.- STAINLESS STEEL				
72.18	**Stainless steel in ingots or other primary forms ; semi-finished products of stainless steel.**				
7218.1000	- Ingots and other primary forms	45%	---	EPA	lb.
	- Other :				
7218.9100	-- Of rectangular (other than square) cross-section	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7218.9900	-- Other	45%	---	EPA	lb.
72.19	**Flat-rolled products of stainless steel, of a width of 600 mm (23.622 inches) or more.**				
	- Not further worked than hot-rolled, in coils :				
7219.1100	-- Of a thickness exceeding 10 mm (0.394 inches)	45%	---	EPA	lb.
7219.1200	-- Of a thickness of 4.75 mm (0.187 inches) or more but not exceeding 10 mm (0.394 inches)	45%	---	EPA	lb.
7219.1300	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	45%	---	EPA	lb.
7219.1400	-- Of a thickness of less than 3 mm (0.118 inches)	45%	---	EPA	lb.
	- Not further worked than hot-rolled, not in coils :				
7219.2100	-- Of a thickness exceeding 10 mm (0.394 inches)	45%	---	EPA	lb.
7219.2200	-- Of a thickness of 4.75 mm (0.187 inches) or more but not exceeding 10 mm (0.394 inches)	45%	---	EPA	lb.
7219.2300	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	45%	---	EPA	lb.
7219.2400	-- Of a thickness of less than 3 mm (0.118 inches)	45%	---	EPA	lb.
	- Not further worked than cold-rolled (cold- reduced) :				
7219.3100	-- Of a thickness of 4.75 mm (0.187 inches or more	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7219.3200	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	45%	---	EPA	lb.
7219.3300	-- Of a thickness exceeding 1 mm (0.039 inches) but less than 3 mm (0.118 inches)	45%	---	EPA	lb.
7219.3400	-- Of a thickness of 0.5 mm (0.20 inches) or more but not exceeding 1 mm (0.039 inches)	45%	---	EPA	lb.
7219.3500	-- Of a thickness of less than 0.5 mm (0.020 inches)	45%	---	EPA	lb.
7219.9000	- Other	45%	---	EPA	lb.
72.20	**Flat-rolled products of stainless steel, of a width of less than 600 mm (23.622 inches)**				
	- Not further worked than hot-rolled :				
7220.1100	-- Of a thickness of 4.75 mm (0.187 inches) or more	45%	---	EPA	lb.
7220.1200	-- Of a thickness of less than 4.75 mm (0.187 inches)	45%	---	EPA	lb.
7220.2000	- Not further worked than cold-rolled (cold-reduced)	45%	---	EPA	lb.
7220.9000	- Other	45%	---	EPA	lb.
72.21	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.**				
7221.0000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	45%	---	EPA	lb.
72.22	**Other bars and rods of stainless steel ; angles, shapes and sections of stainless steel.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Bars and rods, not further worked than hot- rolled, hot-drawn or extruded :				
7222.1100	-- Of circular cross-section	45%	---	EPA	lb.
7222.1900	-- Other	45%	---	EPA	lb.
7222.2000	- Bars and rods, not further worked than cold- formed or cold-finished	45%	---	EPA	lb.
7222.3000	- Other bars and rods	45%	---	EPA	lb.
7222.4000	- Angles, shapes and sections	45%	---	EPA	lb.
72.23	**Wire of stainless steel.**				
7223.0000	Wire of stainless steel	45%	---	EPA	lb.
	IV.- OTHER ALLOY STEEL ; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL				
72.24	**Other alloy steel in ingots or other primary forms ; semi-finished products of other alloy steel.**				
7224.1000	- Ingots and other primary forms	45%	---	EPA	lb.
7224.9000	- Other	45%	---	EPA	lb.
72.25	**Flat-rolled products of other alloy steel, of a width of 600 mm (23.622 inches) or more.**				
	- Of silicon-electrical steel :				
7225.1100	-- Grain-oriented	45%	---	EPA	lb.
7225.1900	-- Other	45%	---	EPA	lb.
7225.3000	- Other, not further worked than hot-rolled, in coils	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7225.4000	- Other, not further worked than hot-rolled, not in coils	45%	---	EPA	lb.
7225.5000	- Other, not further worked than cold-rolled (cold-reduced)	45%	---	EPA	lb.
	- Other :				
7225.9100	-- Electrolytically plated or coated with zinc	45%	---	EPA	lb.
7225.9200	-- Otherwise plated or coated with zinc	45%	---	EPA	lb.
7225.9900	-- Other	45%	---	EPA	lb.
72.26	**Flat-rolled products of other alloy steel, of a width of less than 600 mm (23.622 inches) .**				
	- Of silicon-electrical steel :				
7226.1100	-- Grain-oriented	45%	---	EPA	lb.
7226.1900	-- Other	45%	---	EPA	lb.
7226.2000	- Of high speed steel	45%	---	EPA	lb.
	- Other :				
7226.9100	-- Not further worked than hot-rolled	45%	---	EPA	lb.
7226.9200	-- Not further worked than cold-rolled (cold- reduced)	45%	---	EPA	lb.
7226.9900	-- Other	45%	---	EPA	lb.
72.27	**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.**				
7227.1000	- Of high speed steel	45%	---	---	lb.
7227.2000	- Of silico-manganese steel	45%	---	---	lb.
7227.9000	- Other	45%	---	---	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
72.28	**Other bars and rods of other alloy steel ; angles, shapes and sections, of other alloy steel ; hollow drill bars and rods, of alloy or non-alloy steel.**				
7228.1000	- Bars and rods, of high speed steel	45%	---	EPA	lb.
7228.2000	- Bars and rods, of silico-manganese steel	45%	---	EPA	lb.
7228.3000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	45%	---	EPA	lb.
7228.4000	- Other bars and rods, not further worked than forged	45%	---	EPA	lb.
7228.5000	- Other bars and rods, not further worked than cold-formed or cold-finished	45%	---	EPA	lb.
7228.6000	- Other bars and rods	45%	---	EPA	lb.
7228.7000	- Angles, shapes and sections	45%	---	EPA	lb.
7228.8000	- Hollow drill bars and rods	45%	---	EPA	lb.
72.29	**Wire of other alloy steel.**				
7229.2000	- Of silico-manganese steel	45%	---	EPA	lb.
7229.9000	- Other	45%	---	EPA	lb.

Chapter 73

Articles of iron or steel

Notes.

1.- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
73.01	**Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements ; welded angles, shapes and sections, of iron or steel.**				
7301.1000	- Sheet piling	45%	---	EPA	100 lb.
7301.2000	- Angles, shapes and sections	45%	---	EPA	100 lb.
73.02	**Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.**				
7302.1000	- Rails	45%	---	EPA	100 lb.
7302.3000	- Switch blades, crossing frogs, point rods and other crossing pieces	45%	---	EPA	100 lb.
7302.4000	- Fish-plates and sole plates	45%	---	EPA	100 lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7302.9000	- Other	45%	---	EPA	100 lb.
73.03	**Tubes, pipes and hollow profiles, of cast iron.**				
7303.0000	Tubes, pipes and hollow profiles, of cast iron	45%	---	EPA	100 lb.
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 piplines :				
7304.1100	-- Of stainless steel	45%	---	EPA	100 lb.
7304.1900	-- Other	45%	---	EPA	100 lb.
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :				
7304.2200	-- Drill pip of stainless stell	45%	---	EPA	100 lb.
7304.2300	-- other drill pipe	45%	---	EPA	100 lb.
7304.2400	-- Other, of stainless stell	45%	---	EPA	100 lb.
7304.2900	-- Other	45%	---	EPA	100 lb.
	- Other, of circular cross-section, of iron or non-alloy steel :				
7304.3100	-- Cold-drawn or cold-rolled (cold-reduced)	45%	---	EPA	100 lb.
7304.3900	-- Other	45%	---	EPA	100 lb.
	- Other, of circular cross-section, of stainless steel :				
7304.4100	-- Cold-drawn or cold-rolled (cold-reduced)	45%	---	EPA	100 lb.
7304.4900	-- Other	45%	---	EPA	100 lb.
	- Other, of circular cross-section, of other alloy steel :				
7304.5100	-- Cold-drawn or cold-rolled (cold-reduced)	45%	---	EPA	100 lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7304.5900	-- Other	45%	---	EPA	100 lb.
7304.9000	- Other	45%	---	EPA	100 lb.
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 (16 inches), of iron or steel.**				
	- Line pipe of a kind used for oil or gas pipelines :				
7305.1100	-- Longitudinally submerged arc welded	45%	---	EPA	100 lb.
7305.1200	-- Other, longitudinally welded	45%	---	EPA	100 lb.
7305.1900	-- Other	45%	---	EPA	100 lb.
7305.2000	- Casing of a kind used in drilling for oil or gas	45%	---	EPA	100 lb.
	- Other, welded :				
7305.3100	-- Longitudinally welded	45%	---	EPA	100 lb.
7305.3900	-- Other	45%	---	EPA	100 lb.
7305.9000	- Other	45%	---	EPA	100 lb.
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 :				
7306.1100	-- Welded, of stainless steel	45%	---	EPA	100 lb.
7306.1900	-- Other	45%	---	EPA	100 lb.
	- Casing and tubing of a kind used in drilling for oil or gas :				
7306.2100	-- Welded, of stainless steel	45%	---	EPA	100 lb.
7306.2900	-- Other	45%	---	EPA	100 lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7306.3000	- Other, welded, of circular cross-section, of iron or non-alloy steel	45%	---	---	100 lb.
7306.4000	- Other, welded, of circular cross-section, of stainless steel	45%	---	EPA	100 lb.
7306.5000	- Other, welded, of circular cross-section. of other alloy steel	45%	---	EPA	100 lb.
	- Other, welded, of non-circular cross-section :				
7306.6100	-- Of square or rectangular cross-section	45%	---	EPA	100 lb.
7306.6900	-- Of other non-circular cross-section	45%	---	EPA	100 lb.
7306.9000	- Other	45%	---	---	100 lb.
73.07	**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.**				
	- Cast fittings :				
7307.1100	-- Of non-malleable cast iron	45%	---	EPA	lb.
7307.1900	-- Other	45%	---	EPA	lb.
	- Other, of stainless steel :				
7307.2100	-- Flanges	45%	---	EPA	lb.
7307.2200	-- Threaded elbows, bends and sleeves	45%	---	EPA	lb.
7307.2300	-- Butt welding fittings	45%	---	EPA	lb.
7307.2900	-- Other	45%	---	EPA	lb.
	- Other :				
7307.9100	-- Flanges	45%	---	EPA	lb.
7307.9200	-- Threaded elbows, bends and sleeves	45%	---	EPA	lb.
7307.9300	-- Butt welding fittings	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7307.9900	-- Other	45%	---	EPA	lb.
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 frame-works, 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.**				
7308.1000	- Bridges and bridge-sections	45%	---	EPA	100 lb.
7308.2000	- Towers and lattice masts	45%	---	EPA	100 lb.
7308.3000	- Doors, windows and their frames and thresholds for doors	10%	---	EPA	100 lb.
7308.4000	- Equipment for scaffolding, shuttering, propping or pitpropping	45%	---	EPA	100 lb.
7308.90	- Other :				
7308.9010	--- Bar joist	45%	---	EPA	100 lb.
7308.9020	--- Insulated steel panel	25%	---	EPA	100 lb.
7308.9030	--- Hurricane shutters	10%	---	EPA	100 lb.
7308.9090	--- Other	45%	---	EPA	100 lb.
73.09	**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7309.0000	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 (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	45%	---	EPA	lb.
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 (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**				
7310.1000	- Of a capacity of 50 l (11 gallons) or more	45%	---	EPA	lb.
	- Of a capacity of less than 50 l (11 gallons) :				
7310.2100	-- Cans which are to be closed by soldering or Crimping	45%	---	EPA	lb.
7310.2900	-- Other	45%	---	EPA	lb.
73.11	**Containers for compressed or liquefied gas, of iron or steel.**				
7311.0000	Containers for compressed or liquefied gas, of iron or steel	45%	---	EPA	lb.
73.12	**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**				
7312.1000	- Stranded wire, ropes and cables	45%	---	---	lb.
7312.9000	- Other	45%		EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
73.13	**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.**				
7313.0000	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	45%	---	EPA	lb.
73.14	**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire ; expanded metal of iron or steel.**				
	- Woven cloth :				
7314.1200	-- Endless bands for machinery, of stainless steel	45%	---	EPA	lb.
7314.1400	-- Other woven cloth, of stainless steel	45%	---	EPA	lb.
7314.1900	-- Other	45%	---	EPA	lb.
7314.2000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross- sectional dimension of 3 mm (0.118 inches) or more and having a mesh size of 100 cm^2 (15.5 square inches) or more.	45%	---	EPA	lb.
	- Other grill, netting and fencing, welded at the intersection :				
7314.3100	-- Plated or coated with zinc	45%	---	EPA	lb.
7314.3900	-- Other	45%	---	EPA	lb.
	- Other cloth, grill, netting and fencing :				
7314.4100	-- Plated or coated with zinc	45%	---	EPA	lb.
7314.4200	-- Coated with plastics	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7314.4900	-- Other	45%	---	EPA	lb.
7314.5000	- Expanded metal	45%	---	EPA	lb.
73.15	**Chain and parts thereof, of iron or steel.**				
	- Articulated link chain and parts thereof :				
7315.1100	-- Roller chain	45%	---	EPA	lb.
7315.1200	-- Other chain	45%	---	EPA	lb.
7315.1900	-- Parts	45%	---	EPA	lb.
7315.2000	- Skid chain	45%	---	EPA	lb.
	- Other chain :				
7315.8100	-- Stud-link	45%	---	EPA	lb.
7315.8200	-- Other, welded link	45%	---	EPA	lb.
7315.8900	-- Other	45%	---	EPA	lb.
7315.9000	- Other parts	45%	---	EPA	lb.
73.16	**Anchors, grapnels and parts thereof, of iron or steel.**				
7316.0000	Anchors, grapnels and parts thereof, of iron or steel	30%	---	EPA	lb.
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.**				
7317.00	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				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7317.0010	--- Nails	10%	---	EPA	100 lb.
7317.0090	--- Other	45%	---	EPA	100 lb.
73.18	**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.**				
	- Threaded articles :				
7318.1100	-- Coach screws	45%	---	EPA	lb.
7318.1200	-- Other wood screws	45%	---	EPA	lb.
7318.1300	-- Screw hooks and screw rings	45%	---	EPA	lb.
7318.1400	-- Self-tapping screws	45%	---	EPA	lb.
7318.1500	-- Other screws and bolts, whether or not with their nuts or washers	45%	---	EPA	lb.
7318.1600	-- Nuts	45%	---	EPA	lb.
7318.1900	-- Other	45%	---	EPA	lb.
	- Non-threaded articles :				
7318.2100	-- Spring washers and other lock washers	45%	---	EPA	lb.
7318.2200	-- Other washers	45%	---	EPA	lb.
7318.2300	-- Rivets	45%	---	EPA	lb.
7318.2400	-- Cotters and cotter-pins	45%	---	EPA	lb.
7318.2900	-- Other	45%	---	EPA	lb.
73.19	**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel ; safety pins and other pins of iron or steel, not elsewhere specified or included.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7319.4000	- Safety pins and other pins	45%	---	EPA	lb.
7319.90	- Other :				
7319.9010	--- Pins of iron or steel, n.e.s.	45%	---	EPA	lb.
7319.9090	--- Other	45%	---	EPA	lb.
73.20	**Springs and leaves for springs, of iron or steel.**				
7320.1000	- Leaf-springs and leaves therefor	45%	---	EPA	lb.
7320.2000	- Helical springs	45%	---	EPA	lb.
7320.9000	- Other	45%	---	---	lb.
73.21	**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.**				
	- Cooking appliances and plate warmers :				
7321.1100	-- For gas fuel or for both gas and other fuels	25%	---	---	No.
7321.12	-- For liquid fuel :				
7321.1210	--- Kerosene Stoves	10%	---	EPA	No.
7321.1290	--- Other	25%	---	EPA	No.
7321.19	-- Other, including appliances for solid fuel:				
7321.1910	--- Appliances for solid fuel	25%	---	---	No.
7321.1990	--- Other	25%	---	EPA	No.
	- Other appliances :				
7321.8100	-- For gas fuel or for both gas and other fuels	25%	---	EPA	No.
7321.8200	-- For liquid fuel	25%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7321.8900	-- Other, including appliances for solid fuel	25%	---	EPA	No.
7321.9000	- Parts	25%	---	EPA	lb.
73.22	**Radiators for central heating, not electrically heated, and parts thereof, of iron or steel ; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.**				
	- Radiators and parts thereof :				
7322.1100	-- Of cast iron	45%	---	EPA	lb.
7322.1900	-- Other	45%	---	EPA	lb.
7322.9000	- Other	45%	---	EPA	lb.
73.23	**Table, kitchen or other household articles and parts thereof, of iron or steel ; iron or steel wool ; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.**				
7323.1000	- Iron or steel wool ; pot scourers and scouring or polishing pads, gloves and the like	45%	---	EPA	lb.
	- Other :				
7323.9100	-- Of cast iron, not enamelled	45%	---	EPA	lb.
7323.9200	-- Of cast iron, enamelled	45%	---	EPA	lb.
7323.9300	-- Of stainless steel	45%	---	EPA	lb.
7323.9400	-- Of iron (other than cast iron) or steel, enamelled	45%	---	EPA	lb.
7323.9900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
73.24	**Sanitary ware and parts thereof, of iron or steel.**				
7324.1000	- Sinks and wash basins, of stainless steel	35%	---	EPA	lb.
	- Baths :				
7324.2100	-- Of cast iron, whether or not enamelled	35%	---	EPA	lb.
7324.2900	-- Other	35%	---	EPA	lb.
7324.9000	- Other, including parts	45%	---	EPA	lb.
73.25	**Other cast articles of iron or steel.**				
7325.1000	- Of non-malleable cast iron	45%	---	EPA	lb.
	- Other :				
7325.9100	-- Grinding balls and similar articles for mills	45%	---	EPA	lb.
7325.9900	-- Other	45%	---	EPA	lb.
73.26	**Other articles of iron or steel.**				
	- Forged or stamped, but not further worked :				
7326.1100	-- Grinding balls and similar articles for mills	45%	---	EPA	lb.
7326.1900	-- Other	45%	---	EPA	lb.
7326.2000	- Articles of iron or steel wire	45%	---	EPA	lb.
7326.9000	- Other	45%	---	EPA	lb.

Chapter 74

Copper and articles thereof

Note.

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

(a) **Refined copper**

Metal containing at least 99.85 % by weight of copper; or
Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE – Other elements

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

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

(b) **Copper alloys**

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

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
(ii) the total content by weight of such other elements exceeds 2.5 %.

(c) **Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable

and commonly used as an additive in the manufacture of other alloys or as de-oxidants, desulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.48.

(d) **Bars and rods**

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) **Profiles**

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

(f) **Wire**

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

(g) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present :
- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).

(d) **Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 % of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
74.01	**Copper mattes ; cement copper (precipitated copper).**				
7401.0000	Copper mattes ; cement copper (precipitated copper)	45%	---	EPA	ton.
74.02	**Unrefined copper ; copper anodes for electrolytic refining.**				
7402.0000	Unrefined copper ; copper anodes for electrolytic refining.	45%	---	EPA	lb.
74.03	**Refined copper and copper alloys, unwrought.**				
	- Refined copper :				
7403.1100	-- Cathodes and sections of cathodes	45%	---	EPA	lb.
7403.1200	-- Wire-bars	45%	---	EPA	lb.
7403.1300	-- Billets	45%	---	EPA	lb.
7403.1900	-- Other	45%	---	EPA	lb.
	- Copper alloys :				
7403.2100	-- Copper-zinc base alloys (brass)	45%	---	EPA	lb.
7403.2200	-- Copper-tin base alloys (bronze)	45%	---	EPA	lb.
7403.2900	-- Other copper alloys (other than master alloys of heading 74.05)	45%	---	EPA	lb.
74.04	**Copper waste and scrap.**				
7404.0000	Copper waste and scrap	45%	---	EPA	lb.
74.05	**Master alloys of copper.**				
7405.0000	Master alloys of copper	45%	---	EPA	lb.
74.06	**Copper powders and flakes.**				
7406.1000	- Powders of non-lamellar structure	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7406.2000	- Powders of lamellar structure ; flakes	45%	---	EPA	lb.
74.07	**Copper bars, rods and profiles.**				
7407.1000	- Of refined copper	45%	---	EPA	lb.
	- Of copper alloys :				
7407.2100	-- Of copper-zinc base alloys (brass)	45%	---	EPA	lb.
7407.2900	-- Other	45%	---	EPA	lb.
74.08	**Copper wire.**				
	- Of refined copper :				
7408.1100	-- Of which the maximum cross-sectional dimension exceeds 6 mm (0.236 inches)	45%	---	EPA	lb.
7408.1900	-- Other	45%	---	EPA	lb.
	- Of copper alloys :				
7408.2100	-- Of copper-zinc base alloys (brass)	45%	---	EPA	lb.
7408.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	45%	---	EPA	lb.
7408.2900	-- Other	45%	---	EPA	lb.
74.09	**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm (0.006 inches).**				
	- Of refined copper :				
7409.1100	-- In coils	45%	---	EPA	lb.
7409.1900	-- Other	45%	---	EPA	lb.
	- Of copper-zinc base alloys (brass) :				
7409.2100	-- In coils	45%	---	EPA	lb.
7409.2900	-- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Of copper-tin base alloys (bronze) :				
7409.3100	-- In coils	45%	---	EPA	lb.
7409.3900	-- Other	45%	---	EPA	lb.
7409.4000	- Of copper-nickel base alloys (cupro-nickel) or copper- nickel-zinc base alloys (nickel silver)	45%	---	EPA	lb.
7409.9000	- Of other copper alloys	45%	---	EPA	lb.
74.10	**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm (0.006 inches).**				
	- Not backed :				
7410.1100	-- Of refined copper	45%	---	EPA	lb.
7410.1200	-- Of copper alloys	45%	---	EPA	lb.
	- Backed :				
7410.2100	-- Of refined copper	45%	---	EPA	lb.
7410.2200	-- Of copper alloys	45%	---	EPA	lb.
74.11	**Copper tubes and pipes.**				
7411.1000	- Of refined copper	35%	---	EPA	lb.
	- Of copper alloys :				
7411.2100	-- Of copper-zinc base alloys (brass)	45%	---	EPA	lb.
7411.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	45%	---	EPA	lb.
7411.2900	-- Other	45%	---	EPA	lb.
74.12	**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7412.1000	- Of refined copper	45%	---	EPA	lb.
7412.2000	- Of copper alloys	45%	---	EPA	lb.
74.13	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.**				
7413.0000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	45%	---	EPA	lb.
[74.14]					
74.15	**Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper ; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.**				
7415.1000	- Nails and tacks, drawing pins, staples and similar articles	45%	---	EPA	100 lb.
	- Other articles, not threaded :				
7415.2100	-- Washers (including spring washers)	45%	---	EPA	100 lb.
7415.2900	-- Other	45%	---	EPA	100 lb.
	- Other threaded articles :				
7415.3300	-- Screws ; bolts and nuts	45%	---	EPA	100 lb.
7415.3900	-- Other	45%	---	EPA	100 lb.
[74.16]					
[74.17]					

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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.**				
7418.1000	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	45%	---	EPA	lb.
7418.2000	- Sanitary ware and parts thereof	45%	---	EPA	lb.
74.19	**Other articles of copper.**				
7419.1000	- Chain and parts thereof	45%	---	EPA	lb.
	- Other :				
7419.9100	-- Cast, moulded, stamped or forged, but not further worked	45%	---	EPA	lb.
7419.9900	-- Other	45%	---	EPA	lb.

Chapter 75

Nickel and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

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

(a) **Nickel, not alloyed**

Metal containing by weight at least 99 % of nickel plus cobalt, provided that :
(i) the cobalt content by weight does not exceed 1.5 %, and
(ii) the content by weight of any other element does not exceed the limit specified in the following table :

TABLE – Other elements

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

(b) **Nickel alloys**

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

(i) the content by weight of cobalt exceeds 1.5 %,
(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no crosssectional dimension exceeds 6 mm.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
75.01	**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**				
7501.1000	- Nickel mattes	45%	---	EPA	lb.
7501.2000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	45%	---	EPA	lb.
75.02	**Unwrought nickel.**				
7502.1000	- Nickel, not alloyed	45%	---	EPA	lb.
7502.2000	- Nickel alloys	45%	---	EPA	lb.
75.03	**Nickel waste and scrap.**				
7503.0000	Nickel waste and scrap	45%	---	EPA	lb.
75.04	**Nickel powders and flakes.**				
7504.0000	Nickel powders and flakes	45%	---	EPA	lb.
75.05	**Nickel bars, rods, profiles and wire.**				
	- Bars, rods and profiles :				
7505.1100	-- Of nickel, not alloyed	45%	---	EPA	lb.
7505.1200	-- Of nickel alloys	45%	---	EPA	lb.
	- Wire :				
7505.2100	-- Of nickel, not alloyed	45%	---	EPA	lb.
7505.2200	-- Of nickel alloys	45%	---	EPA	lb.
75.06	**Nickel plates, sheets, strip and foil.**				
7506.1000	- Of nickel, not alloyed	45%	---	EPA	lb.
7506.2000	- Of nickel alloys	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
75.07	**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**				
	- Tubes and pipes :				
7507.1100	-- Of nickel, not alloyed	45%	---	EPA	lb.
7507.1200	-- Of nickel alloys	45%	---	EPA	lb.
7507.2000	- Tube or pipe fittings	45%	---	EPA	lb.
75.08	**Other articles of nickel.**				
7508.1000	- Cloth, grill and netting, of nickel wire	45%	---	EPA	lb.
7508.9000	- Other	45%	---	EPA	lb.

Chapter 76

Aluminium and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the

character of articles or products of other headings.
Headings 76.06 and 76.07 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

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

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99 % of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE – Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements (1), each	0.1(2)

(1) Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) **Aluminium alloys**

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

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
(ii) the total content by weight of such other elements exceeds 1 %.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term

"wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no crosssectional dimension exceeds 6 mm.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
76.01	**Unwrought aluminium.**				
7601.1000	- Aluminium, not alloyed	45%	---	EPA	lb.
7601.2000	- Aluminium alloys	45%	---	EPA	lb.
76.02	**Aluminium waste and scrap.**				
7602.0000	Aluminium waste and scrap.	45%	---	EPA	lb.
76.03	**Aluminium powders and flakes.**				
7603.1000	- Powders of non-lamellar structure	45%	---	EPA	lb.
7603.2000	- Powders of lamellar structure ; flakes	45%	---	EPA	lb.
76.04	**Aluminium bars, rods and profiles.**				
7604.1000	- Of aluminium, not alloyed	45%	---	EPA	lb.
	- Of aluminium alloys :				
7604.2100	-- Hollow profiles	45%	---	EPA	lb.
7604.2900	-- Other	45%	---	EPA	lb.
76.05	**Aluminium wire.**				
	- Of aluminium, not alloyed :				
7605.1100	-- Of which the maximum cross-sectional dimension exceeds 7 mm (0.276 inches)	45%	---	EPA	lb.
7605.1900	-- Other	45%	---	EPA	lb.
	- Of aluminium alloys :				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7605.2100	-- Of which the maximum cross-sectional dimension exceeds 7 mm (0.276 inches)	45%	---	EPA	lb.
7605.2900	-- Other	45%	---	EPA	lb.
76.06	**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm (0.008 inches).**				
	- Rectangular (including square) :				
7606.11	-- Of aluminum, not alloyed :				
7606.1110	--- Shingles	10%	---	EPA	lb.
7606.1190	--- Other	45%	---	EPA	lb.
7606.12	-- Of aluminum, not alloys :				
7606.1210	--- Shingles	10%	---	EPA	lb.
7606.1290	--- Other	45%	---	EPA	lb.
	- Other :				
7606.9100	-- Of aluminium, not alloyed	45%	---	EPA	lb.
7606.9200	-- Of aluminium alloys	45%	---	EPA	lb.
76.07	**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm (0.008 inches).**				
	- Not backed :				
7607.1100	-- Rolled but not further worked	30%	---	EPA	lb.
7607.1900	-- Other	30%	---	EPA	lb.
7607.2000	- Backed	30%	---	EPA	lb.
76.08	**Aluminium tubes and pipes.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7608.1000	- Of aluminium, not alloyed	45%	---	EPA	lb.
7608.2000	- Of aluminium alloys	45%	---	EPA	lb.
76.09	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).**				
7609.0000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	45%	---	EPA	lb.
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 :				
7610.1010	--- Double glazed and or vacuum sealed windows	25%	---	---	lb.
7610.1020	--- Aluminium Doors	10%	---	---	lb.
7610.1090	--- Other	35%	---	---	lb.
7610.90	- Other :				
7610.9010	--- Hurricane Shutters	25%	---	EPA	100 lb.
7610.9090	--- Other	45%	---	EPA	100 lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
76.11	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l (65.99 gallons), whether or not lined or hear-insulated, but not fitted with mechanical or thermal equipment.**				
7611.0000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l (65.99 gallons), whether or not lined or hear-insulated, but not fitted with mechanical or thermal equipment	45%	---	EPA	lb.
76.12	**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**				
7612.1000	- Collapsible tubular containers	45%	---	EPA	lb.
7612.9000	- Other	45%	---	EPA	lb.
76.13	**Aluminium containers for compressed or liquefied gas.**				
7613.0000	Aluminium containers for compressed or liquefied gas	45%	---	EPA	lb.
76.14	**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
7614.1000	- With steel core	45%	---	EPA	lb.
7614.9000	- Other	45%	---	EPA	lb.
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.**				
7615.1000	- Table, kitchen or other household articles and parts thereof ; pot scourers and scouring or polishing pads, gloves and the like	45%	---	EPA	lb.
7615.2000	- Sanitary ware and parts thereof	45%	---	EPA	lb.
76.16	**Other articles of aluminium.**				
7616.1000	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	45%	---	EPA	lb.
	- Other :				
7616.9100	-- Cloth, grill, netting and fencing of aluminum wire	45%	---	EPA	lb.
7616.9900	-- Other	45%	---	EPA	lb.

Chapter 77

(Reserved for possible future use in the Harmonized System)

Chapter 78

Lead and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1.- In this Chapter the expression "refined lead" means :

Metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE – Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
78.01	**Unwrought lead.**				
7801.1000	- Refined lead	45%	---	EPA	lb.
	- Other :				
7801.9100	-- Containing by weight antimony as the principal other element	45%	---	EPA	lb.
7801.9900	-- Other	45%	---	EPA	lb.
78.02	**Lead waste and scrap.**				
7802.0000	Lead waste and scrap	45%	---	EPA	lb.
[78.03]					
78.04	**Lead plates, sheets, strip and foil ; lead powders and flakes.**				
	- Plates, sheets, strip and foil :				
7804.1100	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm (0.008 inches)	45%	---	EPA	lb.
7804.1900	-- Other	45%	---	EPA	lb.
7804.2000	- Powders and flakes	45%	---	EPA	lb.
[78.05]					
78.06	**Other articles of lead.**				
7806.00	- Other articles of lead:				
7806.0010	--- Lead bars, rods, profiles and wires, n.e.s.	45%	---	EPA	lb.
7806.0090	--- Other articles of lead	45%	---	EPA	lb.

Chapter 79

Zinc and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the

character of articles or products of other headings.

Heading 79.05 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5 % of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5 %.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
79.01	**Unwrought zinc.**				
	- Zinc, not alloyed :				
7901.1100	-- Containing by weight 99.99% or more of zinc	45%	---	EPA	lb.
7901.1200	-- Containing by weight less than 99.99% of zinc	45%	---	EPA	lb.
7901.2000	- Zinc alloys	45%	---	EPA	lb.
79.02	**Zinc waste and scrap.**				
7902.0000	Zinc waste and scrap	45%	---	EPA	lb.
79.03	**Zinc dust, powders and flakes.**				
7903.1000	- Zinc dust	45%	---	EPA	lb.
7903.9000	- Other	45%	---	EPA	lb.
79.04	**Zinc bars, rods, profiles and wire.**				
7904.0000	Zinc bars, rods, profiles and wire	45%	---	EPA	lb.
79.05	**Zinc plates, sheets, strip and foil.**				
7905.0000	Zinc plates, sheets, strip and foil	45%	---	EPA	lb.
[79.06]					
79.07	**Other articles of zinc.**				
7907.0000	Other articles of zinc	45%	---	EPA	lb.

Chapter 80

Tin and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) **Tin, not alloyed**

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table :

TABLE – Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) **Tin alloys**

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

(i) the total content by weight of such other elements exceeds 1 %; or
(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
80.01	**Unwrought tin.**				
8001.1000	- Tin, not alloyed	45%	---	EPA	lb.
8001.2000	- Tin alloys	45%	---	EPA	lb.
80.02	**Tin waste and scrap.**				
8002.0000	Tin waste and scrap	45%	---	EPA	lb.
80.03	**Tin bars, rods, profiles and wire.**				
8003.0000	Tin bars, rods, profiles and wire	45%	---	EPA	lb.
[80.04]					
[80.05]					
[80.06]					
80.07	**Other articles of tin.**				
8007.0000	Other articles of tin	45%	---	EPA	lb.

Chapter 81

Other base metals ; cermets ; articles thereof

Subheading Note.

1.- Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter..

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
81.01	**Tungsten (wolfram) and articles thereof, including waste and scrap.**				
8101.1000	- Powders	45%	---	EPA	lb.
	- Other :				
8101.9400	-- Unwrought tungsten, including bars and rods obtained simply by sintering	45%	---	EPA	lb.
8101.9600	-- Wire	45%	---	EPA	lb.
8101.9700	-- Waste and scrap	45%	---	EPA	lb.
8101.9900	-- Other	45%	---	EPA	lb.
81.02	**Molybdenum and articles thereof, including waste and scrap.**				
8102.1000	- Powders	45%	---	EPA	lb.
	- Other :				
8102.9400	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8102.9500	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	45%	---	EPA	lb.
8102.9600	-- Wire	45%	---	EPA	lb.
8102.9700	-- Waste and scrap	45%	---	EPA	lb.
8102.9900	-- Other	45%		EPA	lb.
81.03	**Tantalum and articles thereof, including waste and scrap.**				
8103.2000	- Unwrought tantalum, including bars and rods obtained simply by sintering ; powders	45%	---	EPA	lb.
8103.3000	- Waste and scrap	45%	---	EPA	lb.
8103.9000	- Other	45%	---	EPA	lb.
81.04	**Magnesium and articles thereof, including waste and scrap.**				
	- Unwrought magnesium :				
8104.1100	-- Containing at least 99.8% by weight of magnesium	45%	---	EPA	lb.
8104.1900	-- Other	45%	---	EPA	lb.
8104.2000	- Waste and scrap	45%	---	EPA	lb.
8104.3000	- Raspings, turnings and granules, graded according to size ; powders	45%	---	EPA	lb.
8104.9000	- Other	45%	---	EPA	lb.
81.05	**Cobalt mattes and other intermediate products of cobalt metallurgy ; cobalt and articles thereof, including waste and scrap.**				
8105.2000	- Cobalt mattes and other intermediate products of cobalt metallurgy ; unwrought cobalt ; powders	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8105.3000	- Waste and scrap	45%	---	EPA	lb.
8105.9000	- Other	45%	---	EPA	lb.
81.06	**Bismuth and articles thereof, including waste and scrap.**				
8106.0000	Bismuth and articles thereof, including waste and scrap	45%	---	EPA	lb.
81.07	**Cadmium and articles thereof, including waste and scrap.**				
8107.2000	- Unwrought cadmium ; powders	45%	---	EPA	lb.
8107.3000	- Waste and scrap	45%	---	EPA	lb.
8107.9000	- Other	45%	---	EPA	lb.
81.08	**Titanium and articles thereof, including waste and scrap.**				
8108.2000	- Unwrought titanium ; powders	45%	---	EPA	lb.
8108.3000	- Waste and scrap	45%	---	EPA	lb.
8108.9000	- Other	45%	---	EPA	lb.
81.09	**Zirconium and articles thereof, including waste and scrap.**				
8109.2000	- Unwrought zirconium ; powders	45%	---	EPA	lb.
8109.3000	- Waste and scrap	45%	---	EPA	lb.
8109.9000	- Other	45%	---	EPA	lb.
81.10	**Antimony and articles thereof, including waste and scrap.**				
8110.1000	- Unwrought antimony ; powders	45%	---	EPA	lb.
8110.2000	- Waste and scrap	45%	---	EPA	lb.
8110.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
81.11	**Manganese and articles thereof, including waste and scrap.**				
8111.0000	Manganese and articles thereof, including waste and scrap	45%	---	EPA	lb.
81.12	**Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.**				
	- Beryllium :				
8112.1200	-- Unwrought ; powders	45%	---	EPA	lb.
8112.1300	-- Waste and scrap	45%	---	EPA	lb.
8112.1900	-- Other	45%	---	EPA	lb.
	- Chromium :				
8112.2100	-- Unwrought ; powders	45%	---	EPA	lb.
8112.2200	-- Waste and scrap	45%	---	EPA	lb.
8112.2900	-- Other	45%	---	EPA	lb.
	- Thallium :				
8112.5100	-- Unwrought ; powders	45%	---	EPA	lb.
8112.5200	-- Waste and scrap	45%	---	EPA	lb.
8112.5900	-- Other	45%	---	EPA	lb.
	- Other :				
8112.9200	-- Unwrought ; waste and scrap ; powders	45%	---	EPA	lb.
8112.9900	-- Other	45%	---	EPA	lb.
81.13	**Cermets and articles thereof, including waste and scrap.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8113.0000	Cermets and articles thereof, including waste and scrap	45%	---	EPA	lb.

Chapter 82

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

Notes.

1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :

(a) Base metal;

(b) Metal carbides or cermets;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter. Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

TARIFF CODE Heading/ Subheading	TARIFF HEADING	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
82.01	**Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes ; axes, bill hooks and similar hewing tools ; secateurs and pruners of any kind ; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.**				
8201.1000	- Spades and shovels	45%	---	EPA	lb.
8201.3000	- Mattocks, picks, hoes and rakes	45%	---	EPA	lb.
8201.4000	- Axes, bill hooks and similar hewing tools	45%	---	EPA	lb.
8201.5000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	45%	---	EPA	lb.
8201.6000	- Hedge shears, two-handed pruning shears and similar two-handed shears	45%	---	EPA	lb.
8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry :				
8201.9010	--- Machetes	45%	---	EPA	No.
8201.9020	--- Forks, including pitchforks	45%	---	EPA	lb.
8201.9090	--- Other	45%	---	EPA	lb.
82.02	**Hand saws ; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**				
8202.1000	- Hand saws	45%	---	EPA	lb.
8202.2000	- Band saw blades	45%	---	EPA	lb.
	- Circular saw blades (including slitting or slotting saw blades) :				
8202.3100	-- With working part of steel	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	TARIFF HEADING	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8202.3900	-- Other, including parts	45%	---	EPA	lb.
8202.4000	- Chain saw blades	45%	---	EPA	lb.
	- Other saw blades :				
8202.9100	-- Straight saw blades, for working metal	45%	---	EPA	lb.
8202.9900	-- Other	45%	---	EPA	lb.
82.03	**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**				
8203.1000	- Files, rasps and similar tools	45%	---	EPA	lb.
8203.2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	45%	---	EPA	lb.
8203.3000	- Metal cutting shears and similar tools	45%	---	EPA	lb.
8203.4000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	45%	---	EPA	lb.
82.04	**Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches) ; interchangeable spanner sockets, with or without handles.**				
	- Hand-operated spanners and wrenches :				
8204.1100	-- Non-adjustable	45%	---	EPA	lb.
8204.1200	-- Adjustable	45%	---	EPA	lb.
8204.2000	- Interchangeable spanner sockets, with or without handles	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	TARIFF HEADING	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
82.05	**Hand tools (including glaziers' diamonds), not elsewhere specified or included ; blow lamps ; vices, clamps and the like, other than accessories for and parts of, machine tools ; anvils ; portable forges ; hand or pedal-operated grinding wheels with frameworks.**				
8205.1000	- Drilling, threading or tapping tools	45%	---	EPA	lb.
8205.2000	- Hammers and sledge hammers	45%	---	EPA	lb.
8205.3000	- Planes, chisels, gouges and similar cutting tools for working wood	45%	---	EPA	lb.
8205.4000	- Screwdrivers	45%	---	EPA	lb.
	- Other hand tools (including glaziers' diamonds) :				
8205.5100	-- Household tools	45%	---	EPA	lb.
8205.5900	-- Other	45%	---	EPA	lb.
8205.6000	- Blow lamps	45%	---	EPA	lb.
8205.7000	- Vices, clamps and the like	45%	---	EPA	lb.
8205.9000	- Other, including sets of articles of two or more of the foregoing subheadings	45%	---	EPA	lb.
82.06	**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.**				
8206.0000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	TARIFF HEADING	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
82.07	**Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.**				
	- Rock drilling or earth boring tools :				
8207.1300	-- With working part of cermets	45%	---	EPA	lb.
8207.1900	-- Other, including parts	45%	---	EPA	lb.
8207.2000	- Dies for drawing or extruding metal	45%	---	EPA	lb.
8207.3000	- Tools for pressing, stamping or punching	45%	---	EPA	lb.
8207.4000	- Tools for tapping or threading	45%	---	EPA	lb.
8207.5000	- Tools for drilling, other than for rock drilling	45%	---	EPA	lb.
8207.6000	- Tools for boring or broaching	45%	---	EPA	lb.
8207.7000	- Tools for milling	45%	---	EPA	lb.
8207.8000	- Tools for turning	45%	---	EPA	lb.
8207.9000	- Other interchangeable tools	45%	---	EPA	lb.
82.08	**Knives and cutting blades, for machines or for mechanical appliances.**				
8208.1000	- For metal working	45%	---	EPA	lb.
8208.2000	- For wood working	45%	---	EPA	lb.
8208.3000	- For kitchen appliances or for machines used by the food industry	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	TARIFF HEADING	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8208.4000	- For agricultural, horticultural or forestry machines	45%	---	EPA	lb.
8208.9000	- Other	45%	---	EPA	lb.
82.09	**Plates, sticks, tips and the like for tools, unmounted, of cermets.**				
8209.0000	Plates, sticks, tips and the like for tools, unmounted, of cermets	45%	---	EPA	lb.
82.10	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.**				
8210.0000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	45%	---	EPA	lb.
82.11	**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.**				
8211.1000	- Sets of assorted articles	45%	---	EPA	No.
	- Other :				
8211.9100	-- Table knives having fixed blades	45%	---	EPA	No.
8211.9200	-- Other knives having fixed blades	45%	---	EPA	No.
8211.9300	-- Knives having other than fixed blades	45%	---	EPA	No.
8211.9400	-- Blades	45%	---	EPA	lb.
8211.9500	-- Handles of base metal	45%	---	EPA	lb.
82.12	**Razors and razor blades (including razor blade blanks in strips).**				
8212.1000	- Razors	45%	---	EPA	No.

TARIFF CODE Heading/ Subheading	TARIFF HEADING	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8212.2000	- Safety razor blades, including razor blade blanks in strips	45%	---	EPA	No.
8212.9000	- Other parts	45%	---	EPA	lb.
82.13	**Scissors, tailors' shears and similar shears, and blades therefor.**				
8213.0000	Scissors, tailors' shears and similar shears, and blades therefor	45%	---	EPA	lb.
82.14	**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives) ; manicure or pedicure sets and instruments (including nail files).**				
8214.1000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	45%	---	EPA	lb.
8214.2000	- Manicure or pedicure sets and instruments (including nail files)	45%	---	EPA	lb.
8214.9000	- Other	45%	---	EPA	lb.
82.15	**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.**				
8215.1000	- Sets of assorted articles containing at least one article plated with precious metal	45%	---	EPA	lb.
8215.2000	- Other sets of assorted articles	45%	---	EPA	lb.
	- Other :				
8215.9100	-- Plated with precious metal	45%	---	EPA	lb.
8215.9900	-- Other	45%	---	EPA	lb.

Chapter 83

Miscellaneous articles of base metal

Notes.

1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2.- For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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.**				
8301.1000	- Padlocks	45%	---	EPA	lb.
8301.2000	- Locks of a kind used for motor vehicles	45%	---	EPA	lb.
8301.3000	- Locks of a kind used for furniture	45%	---	EPA	lb.
8301.4000	- Other locks	35%	---	EPA	lb.
8301.5000	- Clasps and frames with clasps, incorporating locks	45%	---	EPA	lb.
8301.6000	- Parts	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8301.7000	- Keys presented separately	45%	---	EPA	lb.
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.**				
8302.1000	- Hinges	35%	---	EPA	lb.
8302.2000	- Castors	45%	---	EPA	lb.
8302.3000	- Other mountings, fittings and similar articles suitable for motor vehicles	45%	---	EPA	lb.
	- Other mountings, fittings and similar articles :				
8302.4100	-- Suitable for buildings	45%	---	EPA	lb.
8302.4200	-- Other, suitable for furniture	45%	---	EPA	lb.
8302.4900	-- Other	45%	---	EPA	lb.
8302.5000	- Hat-racks, hat-pegs, brackets and similar fixtures	45%	---	EPA	lb.
8302.6000	- Automatic door closers	45%	---	EPA	lb.
83.03	**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.**				
8303.0000	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	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
83.04	**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.**				
8304.0000	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	45%	---	EPA	lb.
83.05	**Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal ; staples in strips (for example, for offices, upholstery, packaging), of base metal.**				
8305.1000	- Fittings for loose-leaf binders or files	45%	---	EPA	lb.
8305.2000	- Staples in strips	45%	---	EPA	lb.
8305.9000	- Other, including parts	45%	---	EPA	lb.
83.06	**Bells, gongs and the like, non-electric, of base metal ; statuettes and other ornaments, of base metal ; photograph, picture or similar frames, of base metal ; mirrors of base metal.**				
8306.1000	- Bells, gongs and the like	45%	---	EPA	lb.
	- Statuettes and other ornaments :				
8306.2100	-- Plated with precious metal	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8306.2900	-- Other	45%	---	EPA	lb.
8306.3000	- Photograph, picture or similar frames ; mirrors	45%	---	EPA	lb.
83.07	**Flexible tubing of base metal, with or without fittings.**				
8307.1000	- Of iron or steel	45%	---	EPA	lb.
8307.9000	- Of other base metal	45%	---	EPA	lb.
83.08	**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles ; tubular or bifurcated rivets, of base metal ; beads and spangles, of base metal.**				
8308.1000	- Hooks, eyes and eyelets	45%	---	EPA	lb.
8308.2000	- Tubular or bifurcated rivets	45%	---	EPA	lb.
8308.9000	- Other, including parts	45%	---	EPA	lb.
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.**				
8309.1000	- Crown corks	45%	---	EPA	lb.
8309.9000	- Other	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
83.10	**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.**				
8310.0000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	45%	---	EPA	lb.
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.**				
8311.1000	- Coated electrodes of base metal, for electric arc-welding	45%	---	EPA	lb.
8311.2000	- Cored wire of base metal, for electric arc-welding	45%	---	EPA	lb.
8311.3000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	45%	---	EPA	lb.
8311.9000	- Other	45%	---	EPA	lb.

Section XVI

MACHINERY AND MECHANICAL APPLIANCES ; ELECTRICAL EQUIPMENT ; PARTS THEREOF ; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1.- This Section does not cover :

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);

(b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) Drill pipe (heading 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95; or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).

2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5.- For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances ; parts thereof

Notes.

1.- This Chapter does not cover :

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

(d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Vacuum cleaners of heading 85.08;

(f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or

(g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2.- Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover :

(a) Germination plant, incubators or brooders (heading 84.36);

(b) Grain dampening machines (heading 84.37);

(c) Diffusing apparatus for sugar juice extraction (heading 84.38);

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover :

(a) Sewing machines for closing bags or similar containers (heading 84.52); or

(b) Office machinery of heading 84.72.

Heading 84.24 does not cover :

(a) Ink-jet printing machines (heading 84.43); or

(b) Water-jet cutting machines (heading 84.56).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(iii) Performing arithmetical computations specified by the user; and

(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

(i) It is of a kind solely or principally used in an automatic data processing system;

(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above :

(i) Printers, copying machines, facsimile machines, whether or not combined;

(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) Loudspeakers and microphones;

(iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6.- Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8.- For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

9.- (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86.

However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes.

(B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel.

The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :

(i) the manufacture or repair of masks and reticles;

(ii) assembling semiconductor devices or electronic integrated circuits;

(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1.- For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.01	**Nuclear reactors ; fuel elements (cartridges), non-irradiated, for nuclear reactors ; machinery and apparatus for isotopic separation.**				
8401.1000	- Nuclear reactors	45%	---	EPA	lb.
8401.2000	- Machinery and apparatus for isotopic separation, and parts thereof	45%	---	EPA	lb.
8401.3000	- Fuel elements (cartridges), non-irradiated	45%	---	EPA	lb.
8401.4000	- Parts of nuclear reactors	45%	---	EPA	lb.
84.02	**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam) ; super-heated water boilers.**				
	- Steam or other vapour generating boilers :				
8402.1100	-- Watertube boilers with a steam production exceeding 45 t per hour	45%	---	EPA	lb.
8402.1200	-- Watertube boilers with a steam production not exceeding 45 t per hour	45%	---	EPA	lb.
8402.1900	-- Other vapour generating boilers, including hybrid boilers	45%	---	EPA	lb.
8402.2000	- Super-heated water boilers	45%	---	EPA	lb.
8402.9000	- Parts	45%	---	EPA	lb.
84.03	**Central heating boilers other than those of heading 84.02.**				
8403.1000	- Boilers	45%	---	EPA	No.
8403.9000	- Parts	45%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.04	**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers) ; condensers for steam or other vapour power units.**				
8404.1000	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	45%	---	EPA	lb.
8404.2000	- Condensers for steam or other vapour power units	45%	---	EPA	lb.
8404.9000	- Parts	45%	---	EPA	lb.
84.05	**Producer gas or water gas generators, with or without their purifiers ; acetylene gas generators and similar water process gas generators, with or without their purifiers.**				
8405.1000	- Producer gas or water gas generators, with or without their purifiers ; acetylene gas generators and similar water process gas generators, with or without their purifiers	45%	---	EPA	lb.
8405.9000	- Parts	45%	---	EPA	lb.
84.06	**Steam turbines and other vapour turbines.**				
8406.1000	- Turbines for marine propulsion	10%	---	EPA	No.
	- Other turbines :				
8406.8100	-- Of an output exceeding 40 MW	45%	---	EPA	No.
8406.8200	-- Of an output not exceeding 40 MW	45%	---	EPA	No.
8406.9000	- Parts	45%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.07	**Spark-ignition reciprocating or rotary internal combustion piston engines.**				
8407.1000	- Aircraft engines	10%	---	EPA	No.
	- Marine propulsion engines :				
8407.2100	-- Outboard motors	10%	---	EPA	No.
8407.2900	-- Other	10%	---	EPA	No.
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :				
8407.31	-- Of a cylinder capacity not exceeding 50cc :				
8407.3110**	--- For vehicles of heading 87.11 and subheading 8703.10	Free	---	EPA	No.
8407.3190	--- Other	45%	---	EPA	No.
8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :				
8407.3210**	--- For vehicles of heading 87.11 and subheading 8703.10	Free	---	EPA	No.
8407.3290	--- Other	45%	---	EPA	No.
8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :				
8407.3310**	--- For vehicles of heading 87.11	Free	---	EPA	No.
8407.3320	--- For vehicles of headings 87.03 and 87.04	Free	---	EPA	No.
8407.3390	--- Other	45%	---	EPA	No.
8407.34	-- Of a cylinder capacity exceeding 1,000 cc :				
8407.3410**	--- For vehicles of heading 87.11	Free	---	EPA	No.
8407.3420**	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	Free	---	EPA	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8407.3490	--- Other	45%	---	EPA	No.
8407.90	- Other engines :				
8407.9010**	--- For vehicles of heading 87.11 and subheading 8703.10	Free	---	EPA	No.
8407.9020**	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.10)	Free	---	EPA	No.
8407.9090	--- Other	45%	---	EPA	No.
84.08	**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**				
8408.1000	- Marine propulsion engines	10%	---	EPA	No.
8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87 :				
8408.2010**	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	Free	---	EPA	No.
8408.2090	--- Other	45%	---	EPA	No.
8408.9000	- Other engines	45%	---	EPA	No.
84.09	**Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.**				
8409.1000	- For aircraft engines	10%	---	EPA	lb.
	- Other :				
8409.91	-- Suitable for use solely or principally with spark- ignition internal combustion piston engines :				
8409.9110	--- For engines of subheadings 8407.2100 and 8407.2900	10%	---	EPA	lb.
8409.9120**	--- For engines of subheadings 8407.3110, 8407.3210, 8407.3310, 8407.3410 and 8407.9010	Free	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8409.9130**	--- For engines of subheadings 8407.3320, 8407.3420 and 8407.9020	Free	---	EPA	lb.
8409.9190	--- Other	45%	---	EPA	lb.
8409.99	-- Other :				
8409.9910	--- For engines of subheading 8408.1000	10%	---	EPA	lb.
8409.9920**	--- For engines of subheading 8408.2010	Free	---	EPA	lb.
8409.9990	--- Other	45%	---	EPA	lb.
84.10	**Hydraulic turbines, water wheels, and regulators therefor.**				
	- Hydraulic turbines and water wheels :				
8410.1100	-- Of a power not exceeding 1,000 kW	45%	---	EPA	No.
8410.1200	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	45%	---	EPA	No.
8410.1300	-- Of a power exceeding 10,000 kW	45%	---	EPA	No.
8410.9000	- Parts, including regulators	45%	---	EPA	lb.
84.11	**Turbo-jets, turbo-propellers and other gas turbines.**				
	- Turbo-jets :				
8411.1100	-- Of a thrust not exceeding 25 kN	10%	---	EPA	No.
8411.1200	-- Of a thrust exceeding 25 kN	10%	---	EPA	No.
	- Turbo-propellers :				
8411.2100	-- Of a power not exceeding 1,100 kW	10%	---	EPA	No.
8411.2200	-- Of a power exceeding 1,100 kW	10%	---	EPA	No.
	- Other gas turbines :				

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8411.81	-- Of a power not exceeding 5,000 kW :				
8411.8110	--- For marine propulsion	10%	---	EPA	No.
8411.8190	--- Other	45%	---	EPA	No.
8411.82	-- Of a power exceeding 5,000 kW :				
8411.8210	--- For marine propulsion	10%	---	EPA	No.
8411.8290	--- Other	45%	---	EPA	No.
	- Parts :				
8411.9100	-- Of turbo-jets or turbo-propellers	10%	---	EPA	lb.
8411.99	- Other :				
8411.9910	--- For marine propulsion	10%	---	EPA	No.
8411.9990	--- Other	45%	---	EPA	No.
84.12	**Other engines and motors.**				
8412.1000	- Reaction engines other than turbo-jets	45%	---	EPA	No.
	- Hydraulic power engines and motors :				
8412.2100	-- Linear acting (cylinders)	45%	---	EPA	No.
8412.2900	-- Other	45%	---	EPA	No.
	- Pneumatic power engines and motors :				
8412.3100	-- Linear acting (cylinders)	45%	---	EPA	No.
8412.3900	-- Other	45%	---	EPA	No.
8412.80	- Other :				
8412.8010	--- Wind engines (windmills)	Free	---	EPA	No.
8412.8090	--- Other	45%	---	EPA	No.
8412.9000	- Parts	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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 :				
8413.1100	-- Pumps for dispensing fuel or lubicants, of the type used in filling-stations or in garages	45%	---	EPA	No.
8413.1900	-- Other	45%	---	EPA	No.
8413.2000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	45%	---	EPA	No.
8413.3000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	45%	---	EPA	No.
8413.4000	- Concrete pumps	45%	---	EPA	No.
8413.5000	- Other reciprocating positive displacement pumps	45%	---	EPA	No.
8413.6000	- Other rotary positive displacement pumps	45%	---	EPA	No.
8413.70	- Other centrifugal pumps :				
8413.7010	--- Solar	10%	---	EPA	No.
8413.7090	--- Other	45%	---	EPA	No.
	- Other pumps ; liquid elevators :				
8413.81	-- Pumps				
8413.8110	--- Solar	10%	---	EPA	No.
8412.8120	--- Breast pumps	Free	---	EPA	No.
8413.8190	--- Other	45%	---	EPA	No.
8413.8200	-- Liquid elevators	45%	---	EPA	No.
	- Parts :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8413.9100	-- Of pumps	45%	---	EPA	lb.
8413.9200	-- Of liquid elevators	45%	---	EPA	lb.
84.14	**Air or vacuum pumps, air or other gas compressors and fans ; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.**				
8414.1000	- Vacuum pumps	45%	---	EPA	No.
8414.2000	- Hand- or foot-operated air pumps	45%	---	EPA	No.
8414.3000	- Compressors of a kind used in refrigerating equipment	45%	---	EPA	No.
8414.4000	- Air compressors mounted on a wheeled chassis for towing	45%	---	EPA	No.
	- Fans :				
8414.5100	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	25%	---	---	No.
8414.5900	-- Other	25%	---	EPA	No.
8414.6000	- Hoods having a maximum horizontal side not exceeding 120 cm (47.24 inches)	45%	---	EPA	No.
8414.8000	- Other	45%	---	EPA	No.
8414.9000	- Parts	45%	---	EPA	lb.
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.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8415.10	- Window or wall types, self-contained or "split-system" :				
8415.1010	--- Solar units	Free	---	EPA	No.
8415.1090	--- Other	40%	---	EPA	No.
8415.2000**	- Of a kind used for persons, in motor vehicles	Free	---	EPA	No.
	- Other :				
8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :				
8415.8110	--- Solar units	Free	---	EPA	No.
8415.8190	--- Other	40%	---	EPA	No.
8415.82	-- Other, incorporating a refrigerating unit:				
8415.8210	--- Solar units	Free	---	EPA	No.
8415.8290	--- Other	40%	---	EPA	No.
8415.83	-- Not incorporating a refrigerating unit:				
8415.8310	--- Solar units	Free	---	EPA	No.
8415.8390	--- Other	40%	---	EPA	No.
8415.9000	- Parts	40%	---	EPA	lb.
84.16	**Furnace burners for liquid fuel, for pulverised solid fuel or for gas ; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**				
8416.1000	- Furnace burners for liquid fuel	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8416.2000	- Other furnace burners, including combination burners	45%	---	EPA	lb.
8416.3000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	45%	---	EPA	lb.
8416.9000	- Parts	45%	---	EPA	lb.
84.17	**Industrial or laboratory furnaces and ovens, including incinerators, non-electric.**				
8417.1000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	45%	---	EPA	No.
8417.2000	- Bakery ovens, including biscuit ovens	45%	---	EPA	No.
8417.8000	- Other	45%	---	EPA	No.
8417.9000	- Parts	45%	---	EPA	lb.
84.18	**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other ; heat pumps other than air conditioning machines of heading 84.15.**				
8418.10	- Combined refrigerator-freezers, fitted with separate external doors :				
8418.1010	--- With an efficient rating greater than 15.0	10%	---	---	No.
8418.1090	--- Other	25%	---	---	No.
	- Refrigerators, household type :				
8418.21	-- Compression-type :				
8418.2110	--- With an efficient rating greater than 15.0	10%	---	---	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8418.2190	--- Other	25%	---	---	No.
8418.29	-- Other :				
8418.2910	--- With an efficient rating greater than 15.0	10%	---	EPA	No.
8418.2920	--- absorption-type	10%	---	EPA	No.
8418.2930	--- non-electrical, absorption-type	10%	---	EPA	No.
8418.2990	--- Other	25%	---	EPA	No.
8418.30	- Freezers of the chest type, not exceeding 800 l (28.25 cubic feet) capacity :				
8418.3010	--- With an efficient rating greater than 15.0	10%	---	---	No.
8418.3090	--- Other	45%	---	---	No.
8418.40	- Freezers of the upright type, not exceeding 900 l (31.78 cubic feet) capacity :				
8418.4010	--- With an efficient rating greater than 15.0	10%	---	EPA	No.
8418.4090	--- Other	45%	---	EPA	No.
8418.5000	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing euipment	45%	---	---	No.
	- Other refrigerating or freezing equipment ; heat pumps :				
8418.6100	-- Heat pumps other than air conditioning machines of heading 84.15	45%	---	EPA	No.
8418.6900	-- Other	45%	---	EPA	lb.
	- Parts :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8418.9100	-- Furniture designed to receive refrigerating or freezing equipment	45%	---	EPA	lb.
8418.9900	-- Other	45%	---	EPA	lb.
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 :				
8419.1100	-- Instantaneous gas water heaters	45%	---	EPA	No.
8419.19	-- Other				
8419.1910	--- Solar water heater	10%	---	---	No.
8419.1920	---Tankless Water Heater	10%	---	---	No.
8419.1990	--- Other	45%	---	---	No.
8419.2000	- Medical, surgical or laboratory sterilisers	45%	---	EPA	No.
	- Dryers :				
8419.3100	-- For agricultural products	45%	---	EPA	No.
8419.3200	-- For wood, paper pulp, paper or paperboard	45%	---	EPA	No.
8419.3900	-- Other	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8419.4000	- Distilling or rectifying plant	45%	---	EPA	No.
8419.5000	- Heat exchange units	45%	---	EPA	No.
8419.6000	- Machinery for liquefying air or other gases	45%	---	EPA	No.
	- Other machinery, plant and equipment :				
8419.8100	-- For making hot drinks or for cooking or heating food	45%	---	EPA	No.
8419.8900	-- Other	45%	---	EPA	No.
8419.9000	- Parts	45%	---	EPA	lb.
84.20	**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**				
8420.1000	- Calendering or other rolling machines	45%	---	EPA	No.
	- Parts :				
8420.9100	-- Cylinders	45%	---	EPA	lb.
8420.9900	-- Other	45%	---	EPA	lb.
84.21	**Centrifuges, including centrifugal dryers ; filtering or purifying machinery and apparatus, for liquids or gases.**				
	- Centrifuges, including centrifugal dryers :				
8421.1100	-- Cream separators	45%	---	EPA	No.
8421.1200	-- Clothes-dryers	45%	---	EPA	No.
8421.1900	-- Other	45%	---	EPA	No.
	- Filtering or purifying machinery and apparatus for liquids :				
8421.2100	-- For filtering or purifying water	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8421.2200	-- For filtering or purifying beverages other than water	45%	---	EPA	No.
8421.2300	-- Oil or petrol-filters for internal combustion engines	45%	---	EPA	No.
8421.2900	-- Other	45%	---	EPA	No.
	- Filtering or purifying machinery and apparatus for gases :				
8421.3100	-- Intake air filters for internal combustion engines	45%	---	EPA	No.
8421.39	-- Other :				
8421.3910	--- Filter for kidney machines	Free	---	EPA	No.
8421.3990	--- Other	45%	---	EPA	No.
	- Parts :				
8421.9100	-- Of centrifuges, including centrifugal dryers	45%	---	EPA	lb.
8421.9900	-- Other	45%	---	EPA	lb.
84.22	**Dish washing machines ; machinery for cleaning or drying bottles or other containers ; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers ; machinery for capsuling bottles, jars, tubes and similar containers ; other packing or wrapping machinery (including heat-shrink wrapping machinery) ; machinery for aerating beverages.**				
	- Dish washing machines :				
8422.11	-- Of the household type :				
8422.1110	--- With an efficient rating greater than 15.0	10%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8422.1190	--- Other	35%	---	EPA	No.
8422.1900	-- Other	35%	---	EPA	No.
8422.2000	-Machinery for cleaning or drying bottles or other containers	45%	---	EPA	No.
8422.3000	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers ; machinery for capsuling bottles, jars, tubes and similar containers ; machinery for aerating beverages	45%	---	EPA	No.
8422.4000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	45%	---	EPA	No.
8422.90	- Parts :				
8422.9010	--- Of dishwashing machines	35%	---	EPA	lb.
8422.9090	--- Other	45%	---	EPA	lb.
84.23	**Weighing machinery (excluding balances of a sensitivity of 5 cg (0.002 ounces) or better), including weight operated counting or checking machines ; weighing machine weights of all kinds.**				
8423.1000	- Personal weighing machines, including baby scales ; household scales	45%	---	EPA	No.
8423.2000	- Scales for continuous weighing of goods on conveyors	45%	---	EPA	No.
8423.3000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	45%	---	EPA	No.
	- Other weighing machinery :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8423.8100	-- Having a maximum weighing capacity not exceeding 30 kg (66 lb.)	45%	---	EPA	No.
8423.8200	-- Having a maximum weighing capacity exceeding 30 kg (66 lb.) but not exceeding 5,000 kg (11,000 lb.)	45%	---	EPA	No.
8423.8900	-- Other	45%	---	EPA	No.
8423.9000	- Weighing machine weights of all kinds ; parts of weighing machinery	45%	---	EPA	lb.
84.24	**Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders ; fire extinguishers, whether or not charged ; spray guns and similar appliances ; steam or sand blasting machines and similar jet projecting machines.**				
8424.1000	- Fire extinguishers, whether or not charged	45%	---	EPA	No.
8424.2000	- Spray guns and similar appliances	45%	---	EPA	No.
8424.3000	- Steam or sand blasting machines and similar jet projecting machines	45%	---	EPA	No.
	- Other appliances :				
8424.8100	-- Agricultural or horticultural	45%	---	EPA	No.
8424.8900	-- Other	45%	---	EPA	No.
8424.9000	- Parts	45%	---	EPA	lb.
84.25	**Pulley tackle and hoists other than skip hoists ; winches and capstans ; jacks.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :				
8425.1100	-- Powered by electric motor	45%	---	EPA	No.
8425.1900	-- Other	45%	---	EPA	No.
	- Winches ; capstans :				
8425.3100	-- Powered by electric motor	45%	---	EPA	No.
8425.3900	-- Other	45%	---	EPA	No.
	- Jacks ; hoists of a kind used for raising vehicles :				
8425.4100	--Built-in jacking systems of a type used in garages	45%	---	EPA	No.
8425.4200	-- Other jacks and hoists, hydraulic	45%	---	EPA	No.
8425.4900	-- Other	45%	---	EPA	No.
84.26	**Ships' derricks ; cranes, including cable cranes ; mobile lifting frames, straddle carriers and works trucks fitted with a crane.**				
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :				
8426.1100	-- Overhead travelling cranes on fixed support	45%	---	EPA	No.
8426.1200	-- Mobile lifting frames on tyres and straddle carriers	45%	---	EPA	No.
8426.1900	-- Other	45%	---	EPA	No.
8426.2000	- Tower cranes	45%	---	EPA	No.
8426.3000	- Portal or pedestal jib cranes	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other machinery, self-propelled :				
8426.4100	-- On tyres	45%	---	EPA	No.
8426.4900	-- Other	45%	---	EPA	No.
	- Other machinery :				
8426.9100	-- Designed for mounting on road vehicles	45%	---	EPA	No.
8426.9900	-- Other	45%	---	EPA	No.
84.27	**Fork-lift trucks ; other works trucks fitted with lifting or handling equipment.**				
8427.1000	- Self-propelled trucks powered by an electric motor	45%	---	EPA	No.
8427.2000	- Other self-propelled trucks	45%	---	EPA	No.
8427.9000	- Other trucks	45%	---	EPA	No.
84.28	**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**				
8428.1000	- Lifts and skip hoists	45%	---	EPA	No.
8428.2000	- Pneumatic elevators and conveyors	45%	---	EPA	No.
	- Other continuous-action elevators and conveyors, for goods or materials :				
8428.3100	-- Specially designed for underground use	45%	---	EPA	No.
8428.3200	-- Other, bucket type	45%	---	EPA	No.
8428.3300	-- Other, belt type	45%	---	EPA	No.
8428.3900	-- Other	45%	---	EPA	No.
8428.4000	- Escalators and moving walkways	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8428.6000	- Teleferics, chair-lifts, ski-draglines ; traction mechanisms for funiculars	45%	---	EPA	No.
8428.9000	- Other machinery	45%	---	EPA	No.
84.29	**Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**				
	- Bulldozers and angledozers :				
8429.1100	-- Track laying	45%	---	EPA	No.
8429.1900	-- Other	45%	---	EPA	No.
8429.2000	- Graders and levellers	45%	---	EPA	No.
8429.3000	- Scrapers	45%	---	EPA	No.
8429.4000	- Tamping machines and road rollers	45%	---	EPA	No.
	- Mechanical shovels, excavators and shovel loaders :				
8429.5100	-- Front-end shovel loaders	45%	---	EPA	No.
8429.5200	-- Machinery with a 360º revolving superstructure	45%	---	EPA	No.
8429.5900	-- Other	45%		EPA	No.
84.30	**Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores ; pile-drivers and pile-extractors ; snow-ploughs and snow-blowers.**				
8430.1000	- Pile-drivers and pile-extractors	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8430.2000	- Snow-ploughs and snow-blowers	45%	---	EPA	No.
	- Coal or rock cutters and tunnelling machinery :				
8430.3100	-- Self-propelled	45%	---	EPA	No.
8430.3900	-- Other	45%	---	EPA	No.
	- Other boring or sinking machinery :				
8430.4100	-- Self-propelled	45%	---	EPA	No.
8430.4900	-- Other	45%	---	EPA	No.
8430.5000	- Other machinery, self-propelled	45%	---	EPA	No.
	- Other machinery, not self-propelled :				
8430.6100	-- Tamping or compacting machinery	45%	---	EPA	No.
8430.6900	-- Other	45%	---	EPA	No.
84.31	**Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.**				
8431.1000	- Of machinery of heading 84.25	45%	---	EPA	lb.
8431.2000	- Of machinery of heading 84.27	45%	---	EPA	lb.
	- Of machinery of heading 84.28 :				
8431.3100	-- Of lifts, skip hoists or escalators	45%	---	EPA	lb.
8431.3900	-- Other	45%	---	EPA	lb.
	- Of machinery of heading 84.26, 84.29 or 84.30 :				
8431.4100	-- Buckets, shovels, grabs and grips	45%	---	EPA	lb.
8431.4200	-- Bulldozer or angledozer blades	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8431.4300	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	45%	---	EPA	lb.
8431.4900	-- Other	45%	---	EPA	lb.
84.32	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation ; lawn or sports-ground rollers.**				
8432.1000	- Ploughs	45%	---	EPA	No.
	- Harrows, scarifiers, cultivators, weeders and hoes :				
8432.2100	-- Disc harrows	45%	---	EPA	No.
8432.2900	-- Other	45%	---	EPA	No.
8432.3000	- Seeders, planters and transplanters	45%	---	EPA	No.
8432.4000	- Manure spreaders and fertiliser distributors	45%	---	EPA	No.
8432.8000	- Other machinery	45%	---	EPA	No.
8432.9000	- Parts	45%	---	EPA	lb.
84.33	**Harvesting or threshing machinery, including straw or fodder balers ; grass or hay mowers ; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.**				
	- Mowers for lawns, parks or sports-grounds :				
8433.1100	-- Powered, with the cutting device rotating in a horizontal plane	35%	---	EPA	No.
8433.1900	-- Other	35%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8433.2000	- Other mowers, including cutter bars for tractor mounting	35%	---	EPA	No.
8433.3000	- Other haymaking machinery	45%	---	EPA	No.
8433.4000	- Straw or fodder balers, including pick-up balers	45%	---	EPA	No.
	- Other harvesting machinery ; threshing machinery :				
8433.5100	-- Combine harvester-threshers	45%	---	EPA	No.
8433.5200	-- Other threshing machinery	45%	---	EPA	No.
8433.5300	-- Root or tuber harvesting machines	45%	---	EPA	No.
8433.5900	-- Other	45%	---	EPA	No.
8433.6000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	45%	---	EPA	No.
8433.90	- Parts :				
8433.9010	--- For mowers for lawns, parks or sports-grounds	35%	---	EPA	lb.
8433.9090	--- Other	35%	---	EPA	lb.
84.34	**Milking machines and dairy machinery.**				
8434.1000	- Milking machines	45%	---	EPA	No.
8434.2000	- Dairy machinery	45%	---	EPA	No.
8434.9000	- Parts	45%	---	EPA	lb.
84.35	**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**				
8435.1000	- Machinery	45%	---	EPA	No.
8435.9000	- Parts	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.36	**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment ; poultry incubators and brooders.**				
8436.1000	- Machinery for preparing animal feeding stuffs	45%	---	EPA	No.
	- Poultry-keeping machinery ; poultry incubators and brooders :				
8436.2100	-- Poultry incubators and brooders	45%	---	EPA	No.
8436.2900	-- Other	45%	---	EPA	No.
8436.8000	- Other machinery	45%	---	EPA	No.
	- Parts :				
8436.9100	-- Of poultry-keeping machinery or poultry incubators and brooders	45%	---	EPA	lb.
8436.9900	-- Other	45%	---	EPA	lb.
84.37	**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables ; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.**				
8437.1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	45%	---	EPA	No.
8437.8000	- Other machinery	45%	---	EPA	No.
8437.9000	- Parts	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.38	**Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.**				
8438.1000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	45%	---	EPA	No.
8438.2000	- Machinery for the manufacture of confectionery, cocoa or chocolate	45%	---	EPA	No.
8438.3000	- Machinery for sugar manufacture	45%	---	EPA	No.
8438.4000	- Brewery machinery	45%	---	EPA	No.
8438.5000	- Machinery for the preparation of meat or poultry	45%	---	EPA	No.
8438.6000	- Machinery for the preparation of fruits, nuts or vegetables	45%	---	EPA	No.
8438.8000	- Other machinery	45%	---	EPA	No.
8438.9000	- Parts	45%	---	EPA	lb.
84.39	**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.**				
8439.1000	- Machinery for making pulp of fibrous cellulosic material	45%	---	EPA	No.
8439.2000	- Machinery for making paper or paperboard	45%	---	EPA	No.
8439.3000	- Machinery for finishing paper or paperboard	45%	---	EPA	No.
	- Parts :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8439.9100	-- Of machinery for making pulp of fibrous cellulosic material	45%	---	EPA	lb.
8439.9900	-- Other	45%	---	EPA	lb.
84.40	**Book-binding machinery, including book-sewing machines.**				
8440.1000	- Machinery	45%	---	EPA	No.
8440.9000	- Parts	45%	---	EPA	lb.
84.41	**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**				
8441.1000	- Cutting machines	45%	---	EPA	No.
8441.2000	- Machines for making bags, sacks or envelopes	45%	---	EPA	No.
8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	45%	---	EPA	No.
8441.4000	- Machines for moulding articles in paper pulp, paper or paperboard	45%	---	EPA	No.
8441.8000	- Other machinery	45%	---	EPA	No.
8441.9000	- Parts	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.42	**Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components ; plates, cylinders and other printing components ; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).**				
8442.3000	- Machinery, apparatus and equipment	45%	---	EPA	No.
8442.4000	- Parts of the foregoing machinery, apparatus or equipment	45%	---	EPA	lb.
8442.5000	- Plates, cylinders and other printing components; plates, cylinders and lithorgraphic stones, prepared for printing puroses (for example, planed, grained or polished)	45%	---	EPA	lb.
84.43	**Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 ; other printers, copying machines and facsimile machines, whether or not combined ; parts and accessories thereof.**				
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42				
8443.11	-- Offset printing machinery, reel-fed :				
8443.1110	--- For printing newspapers	25%	---	EPA	No.
8443.1190	--- Other	25%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8443.1200	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	45%	---	EPA	No.
8443.13	-- Other offset printing machinery :				
8443.1310	--- For printing newspspers	25%	---	EPA	No.
8443.1390	--- Other	45%	---	EPA	No.
8443.1400	-- Letterpress printing machinery, reel fed, excluding flexographic printing	45%	---	EPA	No.
8443.1500	-- Letterpress printing machinery, other than reel fed, excluding flexogrpahic printing	45%	---	EPA	No.
8443.1600	-- Flexographic printing machinery	45%	---	EPA	No.
8443.1700	-- Gravure printing machinery	45%	---	EPA	No.
8443.19	-- Other :				
8443.1910	--- For printing newspaper	25%	---	EPA	No.
8443.1990	--- Other	25%	---	EPA	No.
	- Other printers, copying machiners and facsimile machines, whether or not combined :				
8443.3100	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network.	10%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network :				
8443.3210	--- Printers	Free	---	EPA	No.
8443.3290	--- Other	45%	---	EPA	No.
8443.3900	-- Other	45%	---	EPA	No.
	- Parts and accessories :				
8443.9100	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	45%	---	EPA	lb.
8443.99	--- Other parts and accessories :				
8443.9910	---Parts and accessories of SubHeading 8443.3100 and 8443.3210.	10%	---	EPA	lb.
8443.9990	--- Other	45%	---	EPA	lb.
84.44	**Machines for extruding, drawing, texturing or cutting man-made textile materials.**				
8444.0000	Machines for extruding, drawing, texturing or cutting man-made textile materials	45%	---	EPA	No.
84.45	**Machines for preparing textile fibres ; spinning, doubling or twisting machines and other machinery for producing textile yarns ; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Machines for preparing textile fibres :				
8445.1100	-- Carding machines	45%	---	EPA	No.
8445.1200	-- Combing machines	45%	---	EPA	No.
8445.1300	-- Drawing or roving machines	45%	---	EPA	No.
8445.1900	-- Other	45%	---	EPA	No.
8445.2000	- Textile spinning machines	45%	---	EPA	No.
8445.3000	- Textile doubling or twisting machines	45%	---	EPA	No.
8445.4000	- Textile winding (including weft-winding) or reeling machines	45%	---	EPA	No.
8445.9000	- Other	45%	---	EPA	No.
84.46	**Weaving machines (looms).**				
8446.1000	- For weaving fabrics of a width not exceeding 30 cm (11.81 inches)	45%	---	EPA	No.
	- For weaving fabrics of a width exceeding 30 cm (11.81 inches), shuttle type :				
8446.2100	-- Power looms	45%	---	EPA	No.
8446.2900	-- Other	45%	---	EPA	No.
8446.3000	- For weaving fabrics of a width exceeding 30 cm (11.81 inches), shuttleless type	45%	---	EPA	No.
84.47	**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**				
	- Circular knitting machines :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8447.1100	-- With cylinder diameter not exceeding 165 mm (6.5 inches)	45%	---	EPA	No.
8447.1200	-- With cylinder diameter exceeding 165 mm (6.5 inches)	45%	---	EPA	No.
8447.2000	- Flat knitting machines ; stitch-bonding machines	45%	---	EPA	No.
8447.9000	- Other	45%	---	EPA	No.
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms) ; parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).				
	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :				
8448.1100	-- Dobbies and Jacquards ; card reducing, copying, punching or assembling machines for use therewith	45%	---	EPA	lb.
8448.1900	-- Other	45%	---	EPA	lb.
8448.2000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	45%	---	EPA	lb.
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8448.3100	-- Card clothing	45%	---	EPA	lb.
8448.3200	-- Of machines for preparing textile fibres, other than card clothing	45%	---	EPA	lb.
8448.3300	-- Spindles, spindle flyers, spinning rings and ring travellers	45%	---	EPA	lb.
8448.3900	-- Other	45%	---	EPA	lb.
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :				
8448.4200	-- Reeds for looms, healds and heald-frames	45%	---	EPA	lb.
8448.4900	-- Other	45%	---	EPA	lb.
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :				
8448.5100	-- Sinkers, needles and other articles used in forming stitches	45%	---	EPA	lb.
8448.5900	-- Other	45%	---	EPA	lb.
84.49	**Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats ; blocks for making hats.**				
8449.0000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats ; blocks for making hats	45%	---	EPA	lb.
84.50	**Household or laundry-type washing machines, including machines which both wash and dry.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Machines, each of a dry linen capacity not exceeding 10 kg (22 lb.) :				
8450.11	-- Fully-automatic machines :				
8450.1110	--- With an efficient rating greater than 15.0	10%	---	---	No.
8450.1190	--- Other	45%	---	---	No.
8450.12	-- Other machines, with built-in centrifugal drier :				
8450.1210	--- With an efficient rating greater than 15.0	10%	---	EPA	No.
8450.1290	--- Other	45%	---	EPA	No
8450.19	-- Other :				
8450.1910	--- With an efficient rating greater than 15.0	10%	---	EPA	No.
8450.1990	--- Other	45%	---	EPA	No.
8450.2000	- Machines, each of a dry linen capacity exceeding 10 kg (22 lb.)	45%	---	EPA	No.
8450.9000	- Parts	45%	---	EPA	lb.
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.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8451.1000	- Dry-cleaning machines	45%	---	EPA	No.
	- Drying machines :				
8451.21	-- Each of a dry linen capacity not exceeding 10 kg (22 lb.) :				
8451.2110	--- With an efficient rating greater than 15.0	10%	---	EPA	No.
8451.2190	--- Other	45%	---	EPA	No.
8451.2900	-- Other	45%	---	EPA	No.
8451.3000	- Ironing machines and presses (including fusing presses)	45%	---	EPA	No.
8451.4000	- Washing, bleaching or dyeing machines	45%	---	EPA	No.
8451.5000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	45%	---	EPA	No.
8451.8000	- Other machinery	45%	---	EPA	No.
8451.90	- Parts :				
8451.9010	--- For drying machines of subheading 8451.20	45%	---	EPA	lb.
8451.9090	--- Other	45%	---	EPA	lb.
84.52	**Sewing machines, other than book-sewing machines of heading 84.40 ; furniture, bases and covers specially designed for sewing machines ; sewing machine needles.**				
8452.1000	- Sewing machines of the household type	10%	---	EPA	No.
	- Other sewing machines :				
8452.2100	-- Automatic units	10%	---	EPA	No.
8452.2900	-- Other	10%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8452.3000	- Sewing machine needles	10%	---	EPA	lb.
8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines				
8452.9010	--- Furniture, bases and covers for sewing machines and parts thereof	10%	---	EPA	lb.
8452.9090	--- Parts of sewing machines, n.e.s.	10%	---	EPA	lb.
84.53	**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.**				
8453.1000	- Machinery for preparing, tanning or working hides, skins or leather	45%	---	EPA	No.
8453.2000	- Machinery for making or repairing footwear	45%	---	EPA	No.
8453.8000	- Other machinery	45%	---	EPA	No.
8453.9000	- Parts	45%	---	EPA	lb.
84.54	**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.**				
8454.1000	- Converters	45%	---	EPA	No.
8454.2000	- Ingot moulds and ladles	45%	---	EPA	No.
8454.3000	- Casting machines	45%	---	EPA	No.
8454.9000	- Parts	45%	---	EPA	lb.
84.55	**Metal-rolling mills and rolls therefor.**				
8455.1000	- Tube mills	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other rolling mills :				
8455.2100	-- Hot or combination hot and cold	45%	---	EPA	No.
8455.2200	-- Cold	45%	---	EPA	No.
8455.3000	- Rolls for rolling mills	45%	---	EPA	No.
8455.9000	- Other parts	45%	---	EPA	lb.
84.56	**Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.**				
8456.1000	- Operated by laser or other light or photon beam processes	45%	---	EPA	No.
8456.2000	- Operated by ultrasonic processes	45%	---	EPA	No.
8456.3000	- Operated by electro-discharge processes	45%	---	EPA	No.
8456.9000	- Other	45%	---	EPA	No.
84.57	**Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.**				
8457.1000	- Machining centres	45%	---	EPA	No.
8457.2000	- Unit construction machines (single station)	45%	---	EPA	No.
8457.3000	- Multi-station transfer machines	45%	---	EPA	No.
84.58	**Lathes (including turning centres) for removing metal.**				
	- Horizontal lathes :				
8458.1100	-- Numerically controlled	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8458.1900	-- Other	45%	---	EPA	No.
	- Other lathes :				
8458.9100	-- Numerically controlled	45%	---	EPA	No.
8458.9900	-- Other	45%	---	EPA	No.
84.59	**Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.**				
8459.1000	- Way-type unit head machines	45%	---	EPA	No.
	- Other drilling machines :				
8459.2100	-- Numerically controlled	45%	---	EPA	No.
8459.2900	-- Other	45%	---	EPA	No.
	- Other boring-milling machines :				
8459.3100	-- Numerically controlled	45%	---	EPA	No.
8459.3900	-- Other	45%	---	EPA	No.
8459.4000	- Other boring machines	45%	---	EPA	No.
	- Milling machines, knee-type :				
8459.5100	-- Numerically controlled	45%	---	EPA	No.
8459.5900	-- Other	45%	---	EPA	No.
	- Other milling machines :				
8459.6100	-- Numerically controlled	45%	---	EPA	No.
8459.6900	-- Other	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8459.7000	- Other threading or tapping machines	45%	---	EPA	No.
84.60	**Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.**				
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm (0.0004 inches) :				
8460.1100	-- Numerically controlled	45%	---	EPA	No.
8460.1900	-- Other	45%	---	EPA	No.
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm (0.0004 inches) :				
8460.2100	-- Numerically controlled	45%	---	EPA	No.
8460.2900	-- Other	45%	---	EPA	No.
	- Sharpening (tool or cutter grinding) machines :				
8460.3100	-- Numerically controlled	45%	---	EPA	No.
8460.3900	-- Other	45%	---	EPA	No.
8460.4000	- Honing or lapping machines	45%	---	EPA	No.
8460.9000	- Other	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.61	**Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.**				
8461.2000	- Shaping or slotting machines	45%	---	EPA	No.
8461.3000	- Broaching machines	45%	---	EPA	No.
8461.4000	- Gear cutting, gear grinding or gear finishing machines	45%	---	EPA	No.
8461.5000	- Sawing or cutting-off machines	45%	---	EPA	No.
8461.9000	- Other	45%	---	EPA	No.
84.62	**Machine-tools (including presses) for working metal by forging, hammering or die-stamping ; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching ; presses for working metal or metal carbides, not specified above.**				
8462.1000	- Forging or die-stamping machines (including presses) and hammers	45%	---	EPA	No.
	- Bending, folding, straightening or flattening machines (including presses) :				
8462.2100	-- Numerically controlled	45%	---	EPA	No.
8462.2900	-- Other	45%	---	EPA	No.
	- Shearing machines (including presses), other than combined punching and shearing machines :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8462.3100	-- Numerically controlled	45%	---	EPA	No.
8462.3900	-- Other	45%	---	EPA	No.
	- Punching or notching machines (including presses), including combined punching and shearing machines :				
8462.4100	-- Numerically controlled	45%	---	EPA	No.
8462.4900	-- Other	45%	---	EPA	No.
	- Other :				
8462.9100	-- Hydraulic presses	45%	---	EPA	No.
8462.9900	-- Other	45%	---	EPA	No.
84.63	**Other machine-tools for working metal or cermets, without removing material.**				
8463.1000	- Draw-benches for bars, tubes, profiles, wire or the like	45%	---	EPA	No.
8463.2000	- Thread rolling machines	45%	---	EPA	No.
8463.3000	- Machines for working wire	45%	---	EPA	No.
8463.9000	- Other	45%	---	EPA	No.
84.64	**Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.**				
8464.1000	- Sawing machines	45%	---	EPA	No.
8464.2000	- Grinding or polishing machines	45%	---	EPA	No.
8464.9000	- Other	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.65	**Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.**				
8465.1000	- Machines which can carry out different types of machining operations without tool change between such operations	45%	---	EPA	No.
	- Other :				
8465.9100	-- Sawing machines	45%	---	EPA	No.
8465.9200	-- Planing, milling or moulding (by cutting) machines	45%	---	EPA	No.
8465.9300	-- Grinding, sanding or polishing machines	45%	---	EPA	No.
8465.9400	-- Bending or assembling machines	45%	---	EPA	No.
8465.9500	-- Drilling or morticing machines	45%	---	EPA	No.
8465.9600	-- Splitting, slicing or paring machines	45%	---	EPA	No.
8465.9900	-- Other	45%	---	EPA	No.
84.66	**Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools ; tool holders for any type of tool for working in the hand.**				
8466.1000	- Tool holders and self-opening dieheads	45%	---	EPA	lb.
8466.2000	- Work holders	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8466.3000	- Dividing heads and other special attachments for machine-tools	45%	---	EPA	lb.
	- Other :				
8466.9100	-- For machines of heading 84.64	45%	---	EPA	lb.
8466.9200	-- For machines of heading 84.65	45%	---	EPA	lb.
8466.9300	-- For machines of headings 84.56 to 84.61	45%	---	EPA	lb.
8466.9400	-- For machines of heading 84.62 or 84.63	45%	---	EPA	lb.
84.67	**Tools for working in the hand, pneumatic, hydraulic or with self-contained electric non-electric motor.**				
	- Pneumatic :				
8467.1100	-- Rotary type (including combined rotary-percussion)	45%	---	EPA	No.
8467.1900	-- Other	45%	---	EPA	No.
	- With self-contained electric motor :				
8467.2100	-- Drills of all kinds	45%	---	EPA	No.
8467.2200	-- Saws	45%	---	EPA	No.
8467.29	-- Other :				
8467.2910	--- Hedge trimmers	35%	---	EPA	No.
8467.2990	--- Other	45%	---	EPA	No.
	- Other tools :				
8467.8100	-- Chain saws	45%	---	EPA	No.
8467.8900	-- Other	45%	---	EPA	No.
	- Parts :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8467.9100	-- Of chain saws	45%	---	EPA	lb.
8467.9200	-- Of pneumatic tools	45%	---	EPA	lb.
8467.9900	-- Other	45%	---	EPA	lb.
84.68	**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15 ; gas-operated surface tempering machines and appliances.**				
8468.1000	- Hand-held blow pipes	45%	---	EPA	No.
8468.2000	- Other gas-operated machinery and apparatus	45%	---	EPA	No.
8468.8000	- Other machinery and apparatus	45%	---	EPA	No.
8468.9000	- Parts	45%	---	EPA	No.
84.69	**Typewriters other than printers of heading 84.43 ; word-processing machines.**				
8469.0000	Typewriters other than printers of heading 84.43 ; word-processing machines	10%	---	EPA	No.
84.70	**Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions ; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device ; cash registers.**				

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8470.1000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	10%	---	EPA	No.
	- Other electronic calculating machines :				
8470.2100	-- Incorporating a printing device	10%	---	EPA	No.
8470.2900	-- Other	10%	---	EPA	No.
8470.3000	- Other calculating machines	10%	---	EPA	No.
8470.50	- Cash registers :				
8470.5010	--- Transaction terminal (credit card swipe machine)	Free	---	EPA	No.
8470.5090	--- Other	45%	---	EPA	No.
8470.9000	- Other	45%	---	EPA	No.
84.71	**Automatic data processing machines and units thereof ; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.**				
8471.3000	- Portable automatic data processing machines, weighing not more than 10 kg (22 lb.), consisting of at least a central processing unit, a keyboard and a display	Free	---	EPA	No.
	- Other automatic data processing machines :				

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8471.41	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :				
8471.4110	--- Personal computers	Free	---	EPA	No.
84714190	--- Other	10%	---	EPA	No.
8471.49	-- Other, presented in the form of systems :				
8471.4910	--- Personal computers	Free	---	EPA	No.
8471.4990	--- Other	10%	---	EPA	No.
8471.5000	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or twoof the following types of unit : storage units, input units, output units	10%	---	EPA	No.
8471.6000	- Input or output units, whether or not containing storage units in the same housing	10%	---	EPA	No.
8471.7000	- Storage units	10%	---	EPA	No.
8471.8000	- Other units of automatic data processing machines	10%	---	EPA	No.
8471.9000	- Other	10%	---	EPA	No.
84.72	**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).**				
8472.1000	- Duplicating machines	60%	---	EPA	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8472.3000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	60%	---	EPA	No.
8472.9000	- Other	45%	---	EPA	No.
84.73	**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.**				
8473.1000	- Parts and accessories of the machines of heading 84.69	10%	---	EPA	lb.
	- Parts and accessories of the machines of heading 84.70 :				
8473.2100	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	10%	---	EPA	lb.
8473.2900	-- Other	60%	---	EPA	lb.
8473.3000	- Parts and accessories of the machines of heading 84.71	10%	---	EPA	lb.
8473.4000	- Parts and accessories of the machines of heading 84.72	60%	---	EPA	lb.
8473.5000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	10%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
84.74	**Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form ; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form ; machines for forming foundry moulds of sand.**				
8474.1000	- Sorting, screening, separating or washing machines	45%	---	EPA	No.
8474.2000	- Crushing or grinding machines	45%	---	EPA	No.
	- Mixing or kneading machines :				
8474.3100	-- Concrete or mortar mixers	45%	---	EPA	No.
8474.3200	-- Machines for mixing mineral substances with bitumen	45%	---	EPA	No.
8474.3900	-- Other	45%	---	EPA	No.
8474.8000	- Other machinery	45%	---	EPA	No.
8474.9000	- Parts	45%	---	EPA	lb.
84.75	**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes ; machines for manufacturing or hot working glass or glassware.**				
8475.1000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	45%	---	EPA	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Machines for manufacturing or hot working glass or glassware :				
8475.2100	-- Machines for making optical fibres and preforms thereof	45%	---	EPA	No.
8475.2900	-- Other	45%	---	EPA	No.
8475.9000	- Parts	45%	---	EPA	lb.
84.76	**Automatic goods-vending machines (for example : postage stamp, cigarette, food or beverage machines), including money-changing machines.**				
	- Automatic beverage-vending machines :				
8476.2100	-- Incorporating heating or refrigerating devices	60%	---	EPA	No.
8476.2900	-- Other	60%	---	EPA	No.
	- Other machines :				
8476.8100	-- Incorporating heating or refrigerating devices	60%	---	EPA	No.
8476.8900	-- Other	60%	---	EPA	No.
8476.9000	- Parts	60%	---	EPA	lb.
84.77	**Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.**				
8477.1000	- Injection-moulding machines	45%	---	EPA	No.
8477.2000	- Extruders	45%	---	EPA	No.
8477.3000	- Blow moulding machines	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8477.4000	- Vacuum moulding machines and other thermoforming machines	45%	---	EPA	No.
	- Other machinery for moulding or otherwise forming :				
8477.5100	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	45%	---	EPA	No.
8477.5900	-- Other	45%	---	EPA	No.
8477.8000	- Other machinery	45%	---	EPA	No.
8477.9000	- Parts	45%	---	EPA	lb.
84.78	**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**				
8478.1000	- Machinery	45%	---	EPA	No.
8478.9000	- Parts	45%	---	EPA	lb.
84.79	**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.**				
8479.1000	- Machinery for public works, building or the like	45%	---	EPA	No.
8479.2000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	45%	---	EPA	No.
8479.3000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	45%	---	EPA	No.
8479.4000	- Rope or cable-making machines	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8479.5000	- Industrial robots, not elsewhere specified or included	45%	---	EPA	No.
8479.6000	- Evaporative air coolers	45%	---	EPA	No.
	-Passenger boarding bridges :				
8479.7100	-- Of a kind used in airports	45%	---	EPA	No.
8479.7900	-- Other	45%	---	EPA	No.
	- Other machines and mechanical appliances :				
8479.8100	-- For treating metal, including electric wire coil-winders	45%	---	EPA	No.
8479.8200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	45%	---	EPA	No.
8479.8900	-- Other	45%	---	EPA	No.
8479.9000	- Parts	45%	---	EPA	lb.
84.80	**Moulding boxes for metal foundry ; mould bases ; moulding patterns ; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.**				
8480.1000	- Moulding boxes for metal foundry	45%	---	EPA	lb.
8480.2000	- Mould bases	45%	---	EPA	lb.
8480.3000	- Moulding patterns	45%	---	EPA	lb.
	- Moulds for metal or metal carbides :				
8480.4100	-- Injection or compression types	45%	---	EPA	lb.
8480.4900	-- Other	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8480.5000	- Moulds for glass	45%	---	EPA	lb.
8480.6000	- Moulds for mineral materials	25%	---	EPA	lb.
	- Moulds for rubber or plastics :				
8480.7100	-- Injection or compression types	45%	---	EPA	lb.
8480.7900	-- Other	45%	---	EPA	lb.
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.**				
8481.1000	- Pressure-reducing valves	45%	---	EPA	lb.
8481.2000	- Valves for oleohydraulic or pneumatic transmissions	45%	---	EPA	lb.
8481.3000	- Check (nonreturn) valves	45%	---	EPA	lb.
8481.4000	- Safety or relief valves	45%	---	EPA	lb.
8481.80	- Other appliances :				
8481.8010	--- Low-flow shower heads	10%	---	EPA	lb.
8481.8090	--- Other	45%	---	EPA	lb.
8481.9000	- Parts	45%	---	EPA	lb.
84.82	**Ball or roller bearings.**				
8482.1000	- Ball bearings	45%	---	EPA	No.
8482.2000	- Tapered roller bearings, including cone and tapered roller assemblies	45%	---	EPA	No.
8482.3000	- Spherical roller bearings	45%	---	EPA	No.
8482.4000	- Needle roller bearings	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8482.5000	- Other cylindrical roller bearings	45%	---	EPA	No.
8482.8000	- Other, including combined ball/roller bearings	45%	---	EPA	No.
	- Parts :				
8482.9100	-- Balls, needles and rollers	45%	---	EPA	lb.
8482.9900	-- Other	45%	---	EPA	lb.
84.83	**Transmission shafts (including cam shafts and crank shafts) and cranks ; bearing housings and plain shaft bearings ; gears and gearing ; ball or roller screws ; gear boxes and other speed changers, including torque converters ; flywheels and pulleys, including pulley blocks ; clutches and shaft couplings (including universal joints).**				
8483.1000	- Transmission shafts (including cam shafts and crank shafts) and cranks	45%	---	EPA	No.
8483.2000	- Bearing housings, incorporating ball or roller bearings	45%	---	EPA	No.
8483.3000	- Bearing housings, not incorporating ball or roller bearings ; plain shaft bearings	45%	---	EPA	No.
8483.4000	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately ; ball or roller screws ; gear boxes and other speed changers, including torque converters	45%	---	EPA	No.
8483.5000	- Flywheels and pulleys, including pulley blocks	45%	---	EPA	No.
8483.6000	- Clutches and shaft couplings (including universal joints)	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8483.9000	- Toothed wheels, chain sprockets and other transmission elements presented separately ; parts	45%	---	EPA	lb.
84.84	**Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal ; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings ; mechanical seals.**				
8484.1000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	45%	---	EPA	lb.
8484.2000	- Mechanical seals	45%	---	EPA	lb.
8484.9000	- Other	45%	---	EPA	lb.
[84.85]					
84.86	**Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays ; machines and apparatus specified in Note 9 (C) to this Chapter ; parts and accessories.**				
8486.1000	- Machines and apparatus for the manufacture of boules or wafers	45%	---	EPA	lb.
8486.2000	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8486.3000	- Machines and apparatus for the manufacture of flat panel displays	45%	---	EPA	lb.
8486.4000	- Machines and apparatus specified in Note 9 (C) to this Chapter	45%	---	EPA	lb.
8486.9000	- Parts and accessories	45%	---	EPA	lb.
84.87	**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter**				
8487.1000	- Ships' or boats' propellers and blades therefor	45%	---	EPA	lb.
8487.9000	- Other	45%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

Chapter 85

**Electrical machinery and equipment and parts thereof ;
sound recorders and reproducers,
television image and sound recorders and reproducers, and
parts and accessories of such articles**

Notes.

1.- This Chapter does not cover :

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading 70.11;

(c) Machines and apparatus of heading 84.86;

(d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or

(e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

4.- For the purposes of heading 85.23 :

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E^2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements. Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

6.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

7.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

8.- For the purposes of headings 85.41 and 85.42 :

(a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) "Electronic integrated circuits" are :

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated

circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

9.- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

1.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.01	**Electric motors and generators (excluding generating sets).**				
8501.1000	- Motors of an output not exceeding 37.5 W	45%	---	EPA	No.
8501.2000	- Universal AC/DC motors of an output exceeding 37.5 W	45%	---	EPA	No.
	- Other DC motors ; DC generators :				
8501.3100	-- Of an output not exceeding 750W	45%	---	EPA	No.
8501.3200	-- Of an output exceeding 750 W but not exceeding 75 kW	45%	---	EPA	No.
8501.3300	-- Of an output exceeding 75 kW but not exceeding 375 kW	45%	---	EPA	No.
8501.3400	-- Of an output exceeding 375 kW	45%	---	EPA	No.
8501.4000	- Other AC motors, single-phase	45%	---	EPA	No.
	- Other AC motors, multi-phase :				
8501.5100	-- Of an output not exceeding 750W	45%	---	EPA	No.
8501.5200	-- Of an output exceeding 750 W but not exceeding 75 kW	45%	---	EPA	No.
8501.5300	-- Of an output exceeding 75 kW	45%	---	EPA	No.
	- AC generators (alternators) :				
8501.6100	-- Of an output not exceeding 75 kVA	45%	---	EPA	No.
8501.6200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	45%	---	EPA	No.
8501.6300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	45%	---	EPA	No.
8501.6400	-- Of an output exceeding 750 kVA	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.02	**Electric generating sets and rotary converters.**				
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :				
8502.1100	-- Of an output not exceeding 75 kVA	10%	---	EPA	No.
8502.1200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	10%	---	EPA	No.
8502.1300	-- Of an output exceeding 375 kVA	10%	---	EPA	No.
8502.2000	- Generating sets with spark-ignition internal combustion piston engines	10%	---	EPA	No.
	- Other generating sets :				
8502.3100	-- Wind-powered	10%	---	EPA	No.
8502.3900	-- Other	10%	---	EPA	No.
8502.4000	- Electric rotary converters	Free	---	EPA	No.
85.03	**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02**				
8503.0000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	45%	---	EPA	lb.
85.04	**Electrical transformers, static converters (for example, rectifiers) and inductors.**				
8504.1000	- Ballasts for discharge lamps or tubes	45%	---	EPA	No.
	- Liquid dielectric transformers :				
8504.2100	-- Having a power handling capacity not exceeding 650 kVA	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8504.2200	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	45%	---	EPA	No.
8504.2300	-- Having a power handling capacity exceeding 10,000 kVA	45%	---	EPA	No.
	- Other transformers :				
8504.3100	-- Having a power hand ling capacity not exceeding 1 kVA	45%	---	EPA	No.
8504.3200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	45%	---	EPA	No.
8504.3300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	45%	---	EPA	No.
8504.3400	-- Having a power handling capacity exceeding 500 kVA	45%	---	EPA	No.
8504.40	- Static converters :				
8504.4010	--- Inverters for solar panels	Free	---	---	No.
8504.4090	--- Other	45%	---	---	No.
8504.5000	- Other inductors	45%	---	EPA	No.
8504.9000	- Parts	45%	---	EPA	lb.
85.05	**Electro-magnets ; permanent magnets and articles intended to become permanent magnets after magnetisation ; electro-magnetic or permanent magnet chucks, clamps and similar holding devices ; electro-magnetic couplings, clutches and brakes ; electro-magnetic lifting heads.**				
	- Permanent magnets and articles intended to become permanent magnets after magnetisation :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8505.1100	-- Of metal	45%	---	EPA	lb.
8505.1900	-- Other	45%	---	EPA	lb.
8505.2000	- Electro-magnetic couplings, clutches and brakes	45%	---	EPA	lb.
8505.9000	- Other, including parts	45%	---	EPA	lb.
85.06	**Primary cells and primary batteries.**				
8506.1000	- Manganese dioxide	45%	---	---	No.
8506.3000	- Mercuric oxide	45%	---	EPA	No.
8506.4000	- Silver oxide	45%	---	EPA	No.
8506.5000	- Lithium	45%	---	EPA	No.
8506.6000	- Air-zinc	45%	---	EPA	No.
8506.8000	- Other primary cells and primary batteries	45%	---	---	No.
8506.9000	- Parts	45%	---	EPA	lb.
85.07	**Electric accumulators, including separators therefor, whether or not rectangular (including square).**				
8507.1000	- Lead-acid, of a kind used for starting piston engines	60%	300%	EPA	No.
8507.20	- Other lead-acid accumulators :				
8507.2010	--- Solar Batteries	Free	---	EPA	No.
8507.2090	--- Other	45%	---	EPA	No.
8507.3000	- Nickel-cadmium	45%	---	---	No.
8507.4000	- Nickel-iron	45%	---	EPA	No.
8507.5000	- Nickel-metal hydride	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8507.6000	- Lithium-ion	45%	---	EPA	No.
8507.80	- Other accumulators :				
8507.8010	--- Solar Batteries	Free	---	---	No.
8507.8090	--- Other	45%	---	---	No.
8507.9000	- Parts	45%	---	EPA	lb.
85.08	**Vacuum cleaners**				
	- With self-contained electric motor :				
8508.1100	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 I	45%	---	EPA	No.
8508.1900	-- Other	45%	---	EPA	No.
8508.6000	- Other vacuum cleaners	45%	---	EPA	No.
8508.7000	- Parts	45%	---	EPA	lb.
85.09	**Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08**				
8509.4000	- Food grinders and mixers ; fruit or vegetable juice extractors	45%	---	EPA	No.
8509.8000	- Other appliances	45%	---	EPA	No.
8509.9000	- Parts	45%	---	EPA	lb.
85.10	**Shavers, hair clippers and hair-removing applicances, with self-contained electric motor.**				
8510.10	- Shavers :				
8510.1010	--- For use on human hair	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8510.1090	--- Other	45%	---	EPA	No.
8510.20	- Hair clippers :				
8510.2010	--- For use on human hair	45%	---	EPA	No.
8510.2090	--- Other	45%	---	EPA	No.
8510.30	- Hair-removing appliances :				
8510.3010	--- For use on human hair	45%	---	EPA	No.
8510.3090	--- Other	45%	---	EPA	No.
8510.90	- Parts :				
8510.9010	--- For items of subheadings 8510.1010, 8510.2010 and 8510.3010	45%	---	EPA	lb.
8510.9090	--- Other	45%	---	EPA	lb.
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 :				
8511.1010	--- For aircraft	10%	---	EPA	No.
8511.1090	--- Other	45%	---	EPA	No.
8511.20	- Ignition magentos ; magneto-dynamos ; magnetic flywheels :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8511.2010	--- For aircraft	10%	---	EPA	No.
8511.2020**	--- For vehicles of heading 87.11 and subheading 8703.1010	Free	---	EPA	No.
8511.2030**	--- For other vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	Free	---	EPA	No.
8511.2090	--- Other	45%	---	EPA	No.
8511.30	- Distributors ; ignition coils :				
8511.3010	--- For aircraft	10%	---	EPA	No.
8511.3020**	--- For vehicles of heading 87.11 and subheading 8703.1010	Free	---	EPA	No.
8511.3030**	--- For other vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	Free	---	EPA	No.
8511.3090	--- Other	45%	---	EPA	No.
8511.40	- Starter motors and dual purpose starter-generators :				
8511.4010	--- For aircraft	10%	---	EPA	No.
8511.4020**	--- For vehicles of heading 87.11 subheading 8703.1010	Free	---	EPA	No.
8511.4030**	--- For other vehicle of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010).	Free	---	EPA	No.
8511.4090	--- Other	45%	---	EPA	No.
8511.50	- Other generators :				
8511.5010	--- For aircraft	10%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8511.5020**	--- For vehicles of heading 87.11 and subheading 8703.1010	Free	---	EPA	No.
8511.5030**	--- For other vehicle of headings 87.01, 87.02, 87.30, 87.04 and 87.05 (excluding subheading 8703.1010)	Free	---	EPA	No.
8511.5090	--- Other	45%	---	EPA	No.
8511.80	- Other Equipment :				
8511.8010	--- For Aircraft	10%	---	EPA	No.
8511.8020**	--- For vehicles of Heading No. 87.11 and subheading No. 8703.1010	Free	---	EPA	No.
8511.8030**	--- For vehicles of Heading No. 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	Free	---	EPA	No.
8511.8090	--- Other	45%	---	EPA	No.
8511.90	- Parts :				
8511.9010	--- For aircraft	10%	---	EPA	lb.
8511.9020**	--- For vehicle of heading 87.11 and subheading 8703.1010	Free	---	EPA	lb.
8511.9030**	--- For other vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	Free	---	EPA	lb.
8511.9090	--- Other	45%	---	EPA	lb.
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.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8512.1000	- Lighting or visual signalling equipment of a kind used on bicycles	45%	---	EPA	No.
8512.20	- Other lighting or visual signalling equipment :				
8512.2010**	--- For vehicles of heading 87.11 and subheading 8703.1010	Free	---	EPA	No.
8512.2020**	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	Free	---	EPA	No.
8512.2090	--- Other	45%	---	EPA	No.
8512.30	- Sound signalling equipment :				
8512.3010**	--- For vehicles of heading 87.11 and subheading 8703.1010	Free	---	EPA	No.
8512.3020**	--- For vehicles of heading 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	Free	---	EPA	No.
8512.3090	--- Other	45%	---	EPA	No.
8512.4000**	- Windscreen wipers, defrosters and demisters	Free	---	EPA	No.
8512.9000	- Parts	45%	---	EPA	lb.
85.13	**Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.**				
8513.1000	- Lamps	45%	---	EPA	No.
8513.9000	- Parts	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.14	**Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss) ; other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.**				
8514.1000	- Resistance heated furnaces and ovens	45%	---	EPA	No.
8514.2000	- Furnaces and ovens functioning by induction or dielectric loss	45%	---	EPA	No.
8514.3000	- Other furnaces and ovens	45%	---	EPA	No.
8514.4000	- Other equipment for the heat treatment of materials by induction or dielectric loss.	45%	---	EPA	No.
8514.9000	- Parts	45%	---	EPA	lb.
85.15	**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting ; electric machines and apparatus for hot spraying of metals or cermets.**				
	- Brazing or soldering machines and apparatus :				
8515.1100	-- Soldering irons and guns	45%	---	EPA	No.
8515.1900	-- Other	45%	---	EPA	No.
	- Machines and apparatus for resistance welding of metal :				
8515.2100	-- Fully or partly automatic	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8515.2900	-- Other	45%	---	EPA	No.
	- Machines and apparatus for arc (including plasma arc) welding of metals :				
8515.3100	-- Fully or partly automatic	45%	---	EPA	No.
8515.3900	-- Other	45%	---	EPA	No.
8515.8000	- Other machines and apparatus	45%	---	EPA	No.
8515.9000	- Parts	45%	---	EPA	lb.
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.**				
8516.1000	- Electric instantaneous or storage water heaters and immersion heaters	45%	---	EPA	No.
	- Electric space heating apparatus and electric soil heating apparatus :				
8516.2100	-- Storage heating radiators	45%	---	EPA	No.
8516.29	-- Other :				
8516.2910	--- Electric soil heating apparatus	45%	---	EPA	No.
8516.2990	--- Other	45%	---	EPA	No.
	- Electro-thermic hair-dressing or hand-drying apparatus :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8516.3100	-- Hair dryers	45%	---	EPA	No.
8516.3200	-- Other hair-dressing apparatus	45%	---	EPA	No.
8516.3300	-- Hand-drying apparatus	45%	---	EPA	No.
8516.4000	- Electric smoothing irons	45%	---	EPA	No.
8516.5000	- Microwave ovens	45%	---	EPA	No.
8516.6000	- Other ovens ; cookers, cooking plates, boiling rings, grillers and roasters	45%	---	EPA	No.
	- Other electro-thermic appliances :				
8516.7100	-- Coffee or tea makers	45%	---	EPA	No.
8516.7200	-- Toasters	45%	---	EPA	No.
8516.7900	-- Other	45%	---	EPA	No.
8516.8000	- Electric heating resistors	45%	---	EPA	No.
8516.9000	- Parts	45%	---	EPA	lb.
85.17	**Telephone sets, including telephones for cellular networks or for other wireless networks ; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25 85.27or 85.28**				
	- Telephone sets, including telephones for cellular networks or for other wireless networks :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8517.1100	-- Line telephone sets with cordless handsets	25%	---	EPA	No.
8517.1200	-- Telephones for cellular networks or for other wireless networls	10%	---	EPA	No.
8517.1800	-- Other	25%	---	EPA	No.
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :				
8517.6100	-- Base stations	45%	---	EPA	No.
8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :				
8517.6210	--- For digitial automatic data processing machines	10%	---	EPA	No.
8517.6220	--- Teleprinters for line telegraphy	10%	---	EPA	No.
8517.6230	--- Incorporating reception apparatus for radio-telephony, radio-telegraphy, radio-broadcasting, or television	10%	---	EPA	No.
8517.6290	--- Other	45%	---	---	No.
8517.69	-- Other :				
8517.6910	--- Line telephone sets ; videophones	45%	---	EPA	No.
8517.6920	--- Electrical apparatus for line telephone or line telegraphy	45%	---	EPA	No.
8517.6990	--- Other	45%	---	---	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8517.70	- Parts :	10%	---	EPA	lb.
8517.7010	--- Of automatic data processing machines, or other machines of heading 84.71	10%	---	EPA	lb.
8517.7090	--- Other parts	10%	---	EPA	lb.
85.18	**Microphones and stands therefor ; loudspeakers, whether or not mounted in their enclosures ; headphones and earphones whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers ; audio-frequency electric amplifiers ; electric sound amplifier sets.**				
8518.1000	- Microphones and stands therefor	45%	---	EPA	No.
	- Loudspeakers, whether or not mounted in their enclosures :				
8518.2100	-- Single loudspeakers, mounted in their enclosures	45%	---	EPA	No.
8518.2200	-- Multiple loudspeakers, mounted in the same enclosure	45%	---	EPA	No.
8518.2900	-- Other	45%	---	EPA	No.
8518.3000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	45%	---	EPA	No.
8518.4000	- Audio-frequency electric amplifiers	45%	---	EPA	No.
8518.5000	- Electric sound amplifier sets	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8518.9000	- Parts	45%	---	EPA	lb.
85.19	**Sound recording or reproducing apparatus**				
8519.2000	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	45%	---	EPA	No.
8519.2010	- Other sound-recording apparatus (excl. record players, dictating machines and cassette-players)	45%	---	EPA	No.
8519.3000	- Turntables (record-decks)	45%	---	EPA	No.
8519.5000	- Telephone answering machines	45%	---	EPA	No.
	- Other apparatus :				
8519.81	-- Using magnetic, optical or semiconductor media :				
8519.8110	--- Compact disc players	35%	---	EPA	No.
8519.8120	--- Transcribing machines, cassette players and other sound-reproducing apparatus without a sound-recording device	35%	---	EPA	No.
8519.8130	--- Dictating machines not capable of operating without an external source of power	35%	---	EPA	No.
8519.8140	--- Magnetic tape recorders, cassette recorders, other sound-recording equipment	35%	---	EPA	No.
8519.8190	--- Other	35%	---	EPA	No.
8519.89	-- Other :				
8519.8910	--- Other sound-recording equipment	35%	---	EPA	No.
8519.8990	--- Other	35%	---	EPA	No.
[85.20]					

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.21	**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**				
8521.1000	- Magnetic tape-type	35%	---	EPA	No.
8521.9000	- Other	35%	---	EPA	No.
85.22	**Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.**				
8522.1000	- Pick-up cartridges	55%	---	EPA	lb.
8522.9000	- Other	55%	---	EPA	lb.
85.23	**Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.**				
	- Magnetic media :				
8523.21	-- Cards incorporating a magnetic stripe:				
8523.2110	--- Unrecorded	45%	---	EPA	No.
8523.2120	--- Recorded	45%	---	EPA	No.
8523.29	-- Other :				
8523.2910	--- Magnetic tapes or discs, unrecorded	10%	---	EPA	No.
8523.2920	--- Magnetic tapes for reproducing sound or image, recorded	10%	---	EPA	No.
8523.2930	--- Magnetic tapes, recorded, for reproducing phenomena other than sound or image	Free	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8523.2990	--- Other	45%	---	EPA	No.
	- Optical media :				
8523.4100	-- Unrecorded	10%	---	EPA	No.
8523.49	-- Other :				
8523.4910	--- Recorded, for sound or image	10%	---	EPA	No.
8523.4920	--- Recorded, for reproducing phenomena other than sound or image	Free	---	EPA	No.
8523.4990	--- Other:	45%	---	EPA	No.
	- Semiconductor media :				
8523.51	-- Solid-state non-volatile storage devices:				
8523.5110	--- Unrecorded media, for sound	10%	---	EPA	No.
8523.5120	--- Recorded media, for sound or image	10%	---	EPA	No.
8523.5130	--- Recording media for phenomena other than sound or image	10%	---	EPA	No.
8523.5200	-- “Smart cards”	10%	---	EPA	No.
8523.5210	--- Other electrical machines and apparatus having individual functions, n.e.s.	10%	---	EPA	No.
8523.5290	--- Other	45%	---	EPA	No.
8523.59	-- Other :				
8523.5910	--- Unrecorded, for sound	10%	---	EPA	No.
8523.5920	--- Recorded, for sound or image	10%	---	EPA	No.
8523.5930	--- Recorded phenomena other than sound or image	Free	---	EPA	No.
8523.5940	--- Proximity cards and tags	10%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8523.5990	--- Other	10%	---	---	No.
8523.80	- Other :				
8523.8010	--- Gramaphone records	10%	---	EPA	No.
8523.8020	--- Unrecorded media for sound	10%	---	EPA	No.
8523.8030	--- Recorded media for sound or image	10%	---	EPA	No.
8523.8040	--- Recording media, excluding those for sound or image recordings	Free	---	EPA	No.
[85.24]					
85.25	**Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus ; television cameras, digitial cameras and video camera recorders.**				
8525.5000	- Transmission apparatus	45%	---	EPA	No.
8525.6000	- Transmission apparatus incorporating reception apparatus	45%	---	EPA	No.
8525.8000	- Television cameras, digital cameras and video camera recorders	Free	---	EPA	No.
85.26	**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**				
8526.10	- Radar apparatus :				
8526.1010	--- For marine use	30%	---	EPA	No.
8526.1090	--- Other	30%	---	EPA	No.
	- Other :				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8526.9100	-- Radio navigational aid apparatus	30%	---	EPA	No.
8526.9200	-- Radio remote control apparatus	30%	---	EPA	No.
85.27	**Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.**				
	- Radio-broadcast receivers capable of operating without an external source of power :				
8527.1200	-- Pocket-size radio cassette-players	35%	---	EPA	No.
8527.1300	-- Other apparatus combined with sound recording or reproducing apparatus	35%	---	EPA	No.
8527.1900	-- Other	35%	---	EPA	No.
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :				
8527.2100	-- Combined with sound recording or reproducing apparatus	45%	---	EPA	No.
8527.2900	-- Other	45%	---	EPA	No.
	- Other :				
8527.9100	-- Combined with sound recording or reproducing apparatus	45%	---	EPA	No.
8527.9200	-- Not combined with sound recording or reproducing apparatus but combined with a clock.	45%	---	EPA	No.
8527.99	-- Other :				
8527.9910	--- Other radio broadcasting receivers not capable of operating without an external source of power	35%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8527.9990	--- Other	45%	---	EPA	No.
85.28	**Monitors and projectors, not incorporating television reception apparatus ; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.**				
	- Cathode-ray tube monitors :				
8528.4100	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	Free	---	EPA	No.
8528.4900	-- Other	45%	---	EPA	No.
	- Other monitors :				
8528.5100	-- Of a kind solely or principally used in an automatic data rocessing system of heading 84.71	Free	---	EPA	No.
8528.59	-- Other :				
8528.5910	--- Surveillance security system	Free	---	---	No.
8528.5990	--- Other	45%	---	---	No.
	- Projectors :				
8528.6100	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	45%	---	EPA	No.
8528.6900	-- Other	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Receiption apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus				
8528.71	-- Not designed to incorporate a video display or screen :				
8528.7110	--- Colour	35%	---	EPA	No.
8528.7120	--- Black and white or other monochrome	35%	---	EPA	No.
8528.7200	-- Other, colour	35%	---	EPA	No.
8528.7300	-- Other, black and white or other monochrome	35%	---	EPA	No.
85.29	**Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.**				
8529.1000	- Aerials and aerial reflectors of all kinds ; parts suitable for use therewith	45%	---	EPA	lb.
8529.9000	- Other	45%	---	EPA	lb.
85.30	**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).**				
8530.1000	- Equipment for railways or tramways	45%	---	EPA	No.
8530.8000	- Other equipment	45%	---	EPA	No.
8530.9000	- Parts	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.31	**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**				
8531.1000	- Burglar or fire alarms and similar apparatus	45%	---	EPA	No.
8531.2000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	45%	---	EPA	No.
8531.8000	- Other apparatus	45%	---	EPA	No.
8531.9000	- Parts	45%	---	EPA	lb.
85.32	**Electrical capacitors, fixed, variable or adjustable (pre-set).**				
8532.1000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	45%	---	EPA	lb.
	- Other fixed capacitors :				
8532.2100	-- Tantalum	45%	---	EPA	lb.
8532.2200	-- Aluminium electrolytic	45%	---	EPA	lb.
8532.2300	-- Ceramic dielectric, single layer	45%	---	EPA	lb.
8532.2400	-- Ceramic dielectric, multilayer	45%	---	EPA	lb.
8532.2500	-- Dielectric of paper or plastics	45%	---	EPA	lb.
8532.2900	-- Other	45%	---	EPA	lb.
8532.3000	- Variable or adjustable (pre-set) capacitors	45%	---	EPA	lb.
8532.9000	- Parts	45%		EPA	lb.
85.33	**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8533.1000	- Fixed carbon resistors, composition or film types	45%	---	EPA	lb.
	- Other fixed resistors :			EPA	
8533.2100	-- For a power handling capacity not exceeding 20 W	45%	---	EPA	lb.
8533.2900	-- Other	45%	---	EPA	lb.
	- Wirewound variable resistors, including rheostats and potentiometers :				
8533.3100	-- For a power handling capacity not exceeding 20 W	45%	---	EPA	lb.
8533.3900	-- Other	45%	---	EPA	lb.
8533.4000	- Other variable resistors, including rheostats and potentiometers	45%	---	EPA	lb.
8533.9000	- Parts	45%	---	EPA	lb.
85.34	**Printed circuits.**				
8534.0000	Printed circuits	45%	---	EPA	lb.
85.35	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.**				
8535.1000	- Fuses	45%	---	EPA	lb.
	- Automatic circuit breakers :				
8535.2100	-- For a voltage of less than 72.5 kV	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8535.2900	-- Other	45%	---	EPA	lb.
8535.3000	- Isolating switches and make-and-break switches	45%	---	EPA	lb.
8535.4000	- Lightning arresters, voltage limiters and surge suppressors	45%	---	EPA	lb.
8535.9000	- Other	45%	---	EPA	lb.
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 and other connectors, junction boxes), for a voltage not exceeding 1,000 volts ; connectors for optical fibres, optical fibre bundles or cables.**				
8536.1000	- Fuses	45%	---	EPA	lb.
8536.2000	- Automatic circuit breakers	45%	---	EPA	lb.
8536.3000	- Other apparatus for protecting electrical circuits	45%	---	EPA	lb.
	- Relays :				
8536.4100	-- For a voltage not exceeding 60 V	45%	---	EPA	lb.
8536.4900	-- Other	45%	---	EPA	lb.
8536.5000	- Other switches	45%	---	EPA	lb.
	- Lamp-holders, plugs and sockets :				
8536.6100	-- Lamp-holders	45%	---	EPA	lb.
8536.6900	-- Other	45%	---	EPA	lb.
8536.7000	- Connectors for optical fibres, optical fibre bundles or cables	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8536.9000	- Other apparatus	45%	---	EPA	lb.
85.37	**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.**				
8537.1000	- For a voltage not exceeding 1,000 V	45%	---	EPA	lb.
8537.2000	- For a voltage exceeding 1,000 V	45%	---	EPA	lb.
85.38	**Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.**				
8538.1000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	45%	---	EPA	lb.
8538.9000	- Other	45%	---	EPA	lb.
85.39	**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps ; arc-lamps**				
8539.1000	- Sealed beam lamp units	45%	---	EPA	lb.
	- Other filament lamps, excluding ultra-violet or infra-red lamps :				
8539.2100	-- Tungsten halogen	45%	---	EPA	No.
8539.2200	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	45%	---	---	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8539.2900	-- Other	45%	---	---	No.
	- Discharge lamps, other than ultra-violet lamps :				
8539.3100	-- Fluorescent, hot cathode	45%	---	EPA	No.
8539.3200	-- Mercury or sodium vapour lamps ; metal halide lamps	45%	---	EPA	No.
8539.39	-- Other :				
8539.3910	--- Energy saving fluorescent bulbs	Free	---	---	No.
8539.3990	--- Other	45%	---	---	No.
	- Ultra-violet or infra-red lamps ; arc-lamps :				
8539.4100	-- Arc-lamps	45%	---	EPA	No.
8539.49	-- Other :				
8539.4910	--- Led Light Bulbs	Free	---	EPA	No.
8539.4990	--- Other	45%	---	EPA	No.
8539.9000	- Parts	45%	---	EPA	lb.
85.40	**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).**				
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :				
8540.1100	-- Colour	45%	---	EPA	No.
8540.1200	-- Black and white or other monochrome	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8540.2000	- Television camera tubes ; image converters and intensifiers ; other photo-cathode tubes	45%	---	EPA	No.
8540.4000	-Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	45%	---	EPA	No.
8540.6000	- Other cathode-ray tubes	45%	---	EPA	No.
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :				
8540.7100	-- Magnetrons	45%	---	EPA	No.
8540.7900	-- Other	45%	---	EPA	No.
	- Other valves and tubes :				
8540.8100	-- Receiver or amplifier valves and tubes	45%	---	EPA	No.
8540.8900	-- Other	45%	---	EPA	No.
	- Parts :				
8540.9100	-- Of cathode-ray tubes	45%	---	EPA	lb.
8540.9900	-- Other	45%	---	EPA	lb.
85.41	**Diodes, transistors and similar semiconductor devices ; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels ; light emitting diodes ; mounted piezo-electric crystals.**				
8541.1000	- Diodes, other than photosensitive or light emitting diodes	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Transistors, other than photosensitive transistors :				
8541.2100	-- With a dissipation rate of less than 1 w	45%	---	EPA	No.
8541.2900	-- Other	45%	---	EPA	No.
8541.3000	- Thyristors, diacs and triacs, other than photosensitive devices	45%	---	EPA	No.
8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels ; light emitting diodes :				
8541.4010	--- Photovoltaic cells (solar panels)	Free	---	---	No.
8541.4090	--- Other	10%	---	---	No.
8541.5000	- Other semiconductor devices	45%	---	EPA	No.
8541.6000	- Mounted piezo-electric crystals	45%	---	EPA	No.
8541.9000	- Parts	45%	---	EPA	lb.
85.42	**Electronic integrated circuits.**				
	- Electronic integrated circuits:				
8542.3100	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	45%	---	EPA	No.
8542.3200	-- Memories	45%	---	EPA	No.
8542.3300	-- Amplifiers	45%	---	EPA	No.
8542.3900	-- Other	45%	---	EPA	No.
8542.9000	- Parts	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
85.43	**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**				
8543.1000	- Particle accelerators	45%	---	EPA	No.
8543.2000	- Signal generators	Free	---	EPA	No.
8543.3000	- Machines and apparatus for electro-plating, electrolysis or electro-phoresis	45%	---	EPA	No.
8543.70	- Other machines and apparatus:				
8543.7010	--- Electronic cigarettes	45%	---	EPA	No.
8543.7020	--- Electronic Books	Free	---	EPA	No.
8543.7090	--- Other	45%	---	EPA	No.
8543.9000	- Parts	45%	---	EPA	lb.
85.44	**Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors ; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.**				
	- Winding wire :				
8544.1100	-- Of copper	35%	---	EPA	lb.
8544.1900	-- Other	35%	---	EPA	lb.
8544.2000	- Co-axial cable and other co-axial electric conductors	35%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships :				
8544.3010	--- Of a kind used for aircraft	10%	---	EPA	lb.
8544.3020**	--- Of a kind used for vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	Free	---	EPA	lb.
8544.3090	--- Other	45%	---	EPA	lb.
	- Other elelctric conductors, for a voltage not exceeding 1,000 V:				
8544.4200	-- Fitted with connectors	35%	---	EPA	lb.
8544.49	-- Other :				
8544.4910	--- Voltage exceeding 80 V but less than 1,000 V not fitted with connectors	35%	---	EPA	lb.
8544.4990	--- Other	35%	---	EPA	lb.
8544.6000	- Other electric conductors, for a voltage exceeding 1,000 V	45%	---	EPA	lb.
8544.7000	- Optical fibre cables	45%	---	EPA	lb.
85.45	**Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.**				
	- Electrodes :				
8545.1100	-- Of a kind used for furnaces	45%	---	EPA	lb.
8545.1900	-- Other	45%	---	EPA	lb.
8545.2000	- Brushes	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8545.9000	- Other	45%	---	EPA	lb.
85.46	**Electrical insulators of any material.**				
8546.1000	- Of glass	45%	---	EPA	lb.
8546.2000	- Of ceramics	45%	---	EPA	lb.
8546.9000	- Other	45%	---	EPA	lb.
85.47	**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46 ; electrical conduit tubing and joints therefor, of base metal lined with insulating material.**				
8547.1000	- Insulating fittings of ceramics	45%	---	EPA	lb.
8547.2000	- Insulating fittings of plastics	45%	---	EPA	lb.
8547.9000	- Other	45%	---	EPA	lb.
85.48	**Waste and scrap of primary cells, primary batteries and electric accumulators ; spent primary cells, spent primary batteries and spent electric accumulators ; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8548.1000	- Waste and scrap of primary cells, primary batteries and electric accumulators ; spent primary cells, spent primary batteries and spent electric accumulators	45%	---	EPA	lb.
8548.9000	- Other	45%	---	EPA	lb.

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Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

2.- The expressions « parts » and « parts and accessories » do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :

(a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16) ;

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) ;

(c) Articles of Chapter 82 (tools) ;

(d) Articles of heading 83.06 ;

(e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof ; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83 ;

(f) Electrical machinery or equipment (Chapter 85) ;

(g) Articles of Chapter 90 ;

(h) Articles of Chapter 91 ;

(ij) Arms (Chapter 93) ;

(k) Lamps or lighting fittings of heading 94.05 ; or

(l) Brushes of a kind used as parts of vehicles (heading 96.03).

3.- References in Chapters 86 to 88 to « parts » or « accessories » do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4.- For the purposes of this Section :

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87 ;

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87 ;

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(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains) ;

(b) In Chapter 87 if designed to travel over land or over both land and water ;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

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Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof ;
railway or tramway track fixtures and fittings and parts thereof ;
mechanical (including electro-mechanical)
traffic signalling equipment of all kinds

Notes.

1.- This Chapter does not cover :

(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10) ;

(b) Railway or tramway track construction material of iron or steel of heading 73.02 ; or

(c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to :

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels ;

(b) Frames, underframes, bogies and bissel-bogies ;

(c) Axle boxes ; brake gear ;

(d) Buffers for rolling-stock ; hooks and other coupling gear and corridor connections ;

(e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to :

(a) Assembled track, turntables, platform buffers, loading gauges ;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
86.01	**Rail locomotives powered from an external source of electricity or by electric accumulators.**				
8601.1000	- Powered from an external source of electricity	45%	---	EPA	No.
8601.2000	- Powered by electric accumulators	45%	---	EPA	No.
86.02	**Other rail locomotives ; locomotive tenders.**				
8602.1000	- Diesel-electric locomotives	45%	---	EPA	No.
8602.9000	- Other	45%	---	EPA	No.
86.03	**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.**				
8603.1000	- Powered from an external source of electricity	45%	---	EPA	No.
8603.9000	- Other	45%	---	EPA	No.
86.04	**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).**				
8604.0000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
86.05	**Railway or tramway passenger coaches, not self-propelled ; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).**				
8605.0000	Railway or tramway passenger coaches, not self-propelled ; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)	45%	---	EPA	No.
86.06	**Railway or tramway goods vans and wagons, not self-propelled**				
8606.1000	- Tank wagons and the like	45%	---	EPA	No.
8606.3000	- Self-discharging vans and wagons, other than those of subheading 8606.10	45%	---	EPA	No.
	- Other :				
8606.9100	-- Covered and closed	45%	---	EPA	No.
8606.9200	-- Open, with non-removable sides of a height exceeding 60 cm (23.62 inches)	45%	---	EPA	No.
8606.9900	-- Other	45%	---	EPA	No.
86.07	**Parts of railway or tramway locomotives or rolling-stock.**				
	- Bogies, bissel-bogies, axles and wheels, and parts thereof :				
8607.1100	-- Driving bogies and bissel-bogies	45%	---	EPA	lb.
8607.1200	-- Other bogies and bissel-bogies	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8607.1900	-- Other, including parts	45%	---	EPA	lb.
	- Brakes and parts thereof :				
8607.2100	-- Air brakes and parts thereof	45%	---	EPA	lb.
8607.2900	-- Other	45%	---	EPA	lb.
8607.3000	- Hooks and other coupling devices, buffers, and parts thereof	45%	---	EPA	lb.
	- Other :				
8607.9100	-- Of locomotives	45%	---	EPA	lb.
8607.9900	-- Other	45%	---	EPA	lb.
86.08	**Railway or tramway track fixtures and fittings ; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields ; parts of the foregoing.**				
8608.0000	Railway or tramway track fixtures and fittings ; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields ; parts of the foregoing	45%	---	EPA	lb.
86.09	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	45%	---	EPA	lb.

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Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, « tractors » means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
87.01	**Tractors (other than tractors of heading 87.09).**				
8701.1000**	- Pedestrian controlled tractors	Free	---	EPA	No.
8701.2000**	- Road tractors for semi-trailers	Free	---	EPA	No.
8701.3000**	- Track-laying tractors	Free	---	EPA	No.
8701.9000**	- Other	Free	---	EPA	No.
87.02	**Motor vehicles for the transport of ten or more persons, including the driver.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8702.1000**	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	Free	---	EPA	No.
8702.9000**	- Other	Free	---	EPA	No.
87.03	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02),including station wagons and racing cars.**				
8703.10	- Vehicles specially designed for travelling on snow ; golf cars and similar vehicles :				
8703.1010**	--- Golf cars	Free	---	EPA	No.
8703.1090**	--- Other	Free	---	EPA	No.
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :				
8703.21	-- Of a cylinder capacity not exceeding 1,000 cc :				
8703.2110**	--- New motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.2120**	--- Used motor vehicles of a value not exceeding $10,000	Free	---	EPA	No
8703.2130**	--- New motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	---	No.
8703.2140**	--- Used motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	---	No.
8703.2150**	--- New motor vehicles of a value exceeding $40,000	Free	---	---	No.
8703.2160**	--- Used motor vehicles of a value exceeding $40,000	Free	---	---	No.
8703.2170**	--- New hybrid motor vehicles	Free	---	---	No.
8703.2180**	--- Used hybrid motor vehicles	Free	---	---	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:				
8703.2210**	--- New motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.2220**	--- Used motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.2230**	--- New motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	---	No.
8703.2240**	--- Used motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	---	No.
8703.2250**	--- New motor vehicles of a value exceeding $40,000	Free	---	---	No.
8703.2260**	--- Used motor vehicles of a value exceeding $40,000	Free	---	---	No.
8703.2270**	--- New hybrid motor vehicles	Free	---	---	No.
8703.2280**	--- Used hybrid motor vehicles	Free	---	---	No.
8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:				
8703.2310**	--- New motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.2320**	--- Used motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.2330**	--- New motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	EPA	No.
8703.2340**	--- Used motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	EPA	No.
8703.2350**	--- New motor vehicles of a value exceeding $40,000	Free	---	EPA	No.
8703.2360**	--- Used motor vehicles of a value exceeding $40,000	Free	---	EPA	No.
8703.2370**	--- New hybrid motor vehicles	Free	---	---	No.
8703.2380**	--- Used hybrid motor vehicles	Free	---	---	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8703.24	-- Of a cylinder capacity exceeding 3,000 cc :				
8703.2410**	--- New motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.2420**	--- Used motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.2430**	--- New motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	---	No.
8703.2440**	--- Used motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	---	No.
8703.2450**	--- New motor vehicles of a value exceeding $40,000	Free	---	---	No.
8703.2460**	--- Used motor vehicles of a value exceeding $40,000	Free	---	---	No.
8703.2470**	--- New hybrid motor vehicles	Free	---	---	No.
8703.2480**	--- Used hybrid motor vehicles	Free	---	---	No.
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :				
8703.31	-- Of a cylinder capacity not exceeding 1,500 cc :				
8703.3110**	--- New motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.3120**	--- Used motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.3130**	--- New motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	---	No.
8703.3140**	--- Used motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	---	No.
8703.3150**	--- New motor vehicles of a value exceeding $40,000	Free	---	---	No.
8703.3160**	--- Used motor vehicles of a value exceeding $40,000	Free	---	---	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8703.3170**	--- New hybrid motor vehicles	Free	---	---	No.
8703.3180**	--- Used hybrid motor vehicles	Free	---	---	No.
8703.32	-- Of a cylinder capacity exceeding 1,500 cc; but not exceeding 2,500 cc:				
8703.3210**	--- New motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.3220**	--- Used motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.3230**	--- New motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	EPA	No.
8703.3240**	--- Used motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	EPA	No.
8703.3250**	--- New motor vehicles of a value exceeding $40,000	Free	---	---	No.
8703.3260**	--- Used motor vehicles of a value exceeding $40,000	Free	---	---	No.
8703.3270**	--- New hybrid motor vehicles	Free	---	---	No.
8703.3280**	--- Used hybrid motor vehicles	Free	---	---	No.
8703.33	-- Of a cylinder capacity exceeding 2,500 cc :				
8703.3310**	--- New motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.3320**	--- Used motor vehicles of a value not exceeding $10,000	Free	---	EPA	No.
8703.3330**	--- New motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	---	No.
8703.3340**	--- Used motor vehicles of a value exceeding $10,000 but not exceeding $40,000	Free	---	---	No.
8703.3350**	--- New motor vehicles of a value exceeding $40,000	Free	---	---	No.
8703.3360**	--- Used motor vehicles of a value exceeding $40,000	Free	---	---	No.
8703.3370**	--- New hybrid motor vehicles	Free	---	---	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8703.3380	--- Used hybrid motor vehicles	Free	---	---	No.
8703.90	- Other :				
8703.9010**	--- New electric motor vehicles.	Free	---	EPA	No.
8703.9020**	--- Used electric motor vehicles.	Free	---	EPA	No.
87.04	**Motor vehicles for the transport of goods.**				
8704.10	- Dumpers designed for off-highway use:				
8704.1010**	--- New dumpers designed for off-highway use	Free	---	---	No.
8704.1020**	--- Used dumpers designed for off-highway use	Free	---	---	No.
	-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :				
8704.21	-- g.v.w. not exceeding 5 tonnes:				
8704.2110**	--- New vehicles of g.v.w. not exceeding 5 tonnes	Free	---	---	No.
8704.2120**	--- Used vehicles of g.v.w. not exceeding 5 tonnes	Free	---	---	No.
8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :				
8704.2210**	--- New vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	Free	---	---	No.
8704.2220**	--- Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	Free	---	---	No.
8704.23	-- g.v.w. exceeding 20 tonnes:				
8704.2310**	--- New vehicles of g.v.w. exceeding 20 tonnes	Free	---	---	No.
8704.2320**	--- Used vehicles of g.v.w. exceeding 20 tonnes	Free	---	---	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Other, with spark-ignition internal combustion piston engine :				
8704.31	-- g.v.w. not exceeding 5 tonnes				
8704.3110**	--- New vehicles of g.v.w. not exceeding 5 tonnes	Free	---	---	No.
8704.3120**	--- Used vehicles of g.v.w. not exceeding 5 tonnes	Free	---	---	No.
8704.32	-- g.v.w. exceeding 5 tonnes				
8704.3210**	--- New vehicles of g.v.w. exceeding 5 tonnes	Free	---	---	No.
8704.3220**	--- Used vehicles of g.v.w. exceeding 5 tonnes	Free	---	---	No.
8704.90	- Other :				
8704.9010**	---New vehicle	Free	---	---	No.
8704.9020**	--- Used vehicle	Free	---	---	No.
87.05	**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**				
8705.1000**	- Crane lorries	Free	---	EPA	No.
8705.2000**	- Mobile drilling derricks	Free	---	EPA	No.
8705.3000**	- Fire fighting vehicles	Free	---	EPA	No.
8705.4000**	- Concrete-mixer lorries	Free	---	EPA	No.
8705.9000**	- Other	Free	---	EPA	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
87.06	**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.**				
8706.00	- Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 :				
8706.0010**	--- For vehicles of heading 87.02	Free	---	EPA	No.
8706.0020**	--- For vehicles of subheading 8703.10	Free	---	EPA	No.
8706.0030**	--- For vehicles of subheadings 8703.20, 8703.30 and 8703.90	Free	---	EPA	No.
8706.0040**	--- For vehicles of heading 87.04	Free	---	EPA	No.
8706.0050**	--- For vehicles of heading 87.05	Free	---	EPA	No.
8706.0090**	--- Other	Free	---	EPA	No.
87.07	**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**				
8707.10	- For vehicles of heading 87.03 :				
8707.1010**	--- For vehicles of subheading 8703.10	Free	---	EPA	No.
8707.1090**	--- Other	Free	---	EPA	No.
8707.90	- Other :				
8707.9010**	--- For vehicles of heading 87.02	Free	---	EPA	No.
8707.9020**	--- For vehicles of heading 87.04	Free	---	EPA	No.
8707.9030**	--- For vehicles of heading 87.05	Free	---	EPA	No.
8707.9090**	--- Other	Free	---	EPA	No.
87.08	**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**				
8708.10	- Bumpers and parts thereof :				

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8708.1010**	--- For vehicles of heading 87.01	Free	---	EPA	lb.
8708.1020**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.1090**	--- Other	Free	---	EPA	lb.
	- Other parts and accessories of bodies (including cabs) :				
8708.21	-- Safety seat belts :				
8708.2110**	--- For vehicles of heading 87.01	Free	---	EPA	lb.
8708.2120**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.2190**	--- Other	Free	---	EPA	lb.
8708.29	-- Other :				
8708.2910**	--- For vehicles of heading 87.01	Free	---	EPA	lb.
8708.2920**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.2990**	--- Other	Free	---	EPA	lb.
8708.30	- Brakes and servo-brakes ; parts thereof :				
8708.3010**	--- For vehicles of heading 8701	Free	---	EPA	lb.
8708.3020**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.3090**	--- Other	Free	---	EPA	lb.
8708.40	- Gear boxes and parts thereof :				
8708.4010**	--- For vehicles of heading 87.01	Free	---	EPA	lb.
8708.4020**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.4090**	--- Other	Free	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles ; parts thereof :				
8708.5010**	--- For vehicles of heading 87.01	Free	---	EPA	lb.
8708.5020**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.5090**	--- Other	Free	---	EPA	lb.
8708.70	- Road wheels and parts and accessories thereof :				
8708.7010**	--- For vehicles of heading 87.01	Free	---	EPA	lb.
8708.7020**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.7090**	--- Other	Free	---	EPA	lb.
8708.80	- Suspension systems and parts thereof (including shock-absorbers) :				
8708.8010**	--- For vehicles of heading 87.01	Free	---	EPA	lb.
8708.8020**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.8090**	--- Other	Free	---	EPA	lb.
	- Other parts and accessories :				
8708.91	-- Radiators and parts thereof :				
8708.9110**	--- For vehicles of heading 87.01	Free	---	EPA	lb.
8708.9120**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.9190**	--- Other	Free	---	EPA	lb.
8708.92	-- Silencers (mufflers) and exhaust pipes ; parts thereof :				
8708.9210**	--- For vehicles of heading 87.01	Free	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8708.9220**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.9290**	--- Other	Free	---	EPA	lb.
8708.93	-- Clutches and parts thereof :				
8708.9310**	--- For vehicles of heading 87.01	Free	---	EPA	lb.
8708.9320**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.9390**	--- Other	Free	---	EPA	lb.
8708.94	-- Steering wheels, steering columns and steering boxes ; parts thereof :				
8708.9410**	--- For vehicles of heading 87.01	Free	---	EPA	lb.
8708.9420**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.9490**	--- Other	Free	---	EPA	lb.
8708.9500**	-- Safety airbags with inflater system ; parts thereof	Free	---	EPA	lb.
8708.99	-- Other :				
8708.9910**	--- For vehicles of heading 87.01	Free	---	EPA	lb.
8708.9920**	--- For vehicles of subheading 8703.10	Free	---	EPA	lb.
8708.9990**	--- Other	Free	---	EPA	lb.
87.09	**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods ; tractors of the type used on railway station platforms ; parts of the foregoing vehicles.**				

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Vehicles :				
8709.1100**	-- Electrical	Free	---	EPA	No.
8709.1900**	-- Other	Free	---	EPA	No.
8709.9000**	- Parts	Free	---	EPA	lb.
87.10	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**				
8710.0000**	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free	---	EPA	No.
87.11	**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars.**				
8711.1000**	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	Free	---	EPA	No.
8711.2000**	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Free	---	EPA	No.
8711.3000**	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	Free	---	EPA	No.
8711.4000**	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	Free	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8711.5000**	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Free	---	EPA	No.
8711.90	- Other :				
8711.9010**	--- Electric motorcycles	Free	---	---	No.
8711.9090**	--- Other	Free	---	---	No.
87.12	**Bicycles and other cycles (including delivery tricycles), not motorised.**				
8712.0000**	Bicycles and other cycles (including delivery tricycles), not motorised	Free	---	EPA	No.
87.13	**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.**				
8713.1000**	- Not mechanically propelled	Free	---	EPA	No.
8713.9000**	- Other	Free	---	EPA	No.
87.14	**Parts and accessories of vehicles of headings 87.11 to 87.13.**				
8714.1000	- Of motorcycles (including mopeds)	Free	---	EPA	lb.
8714.2000**	- Of carriages for disabled persons.	Free	---	EPA	lb.
	- Other :				
8714.9100**	-- Frames and forks, and parts thereof	Free	---	EPA	lb.
8714.9200**	-- Wheel rims and spokes	Free	---	EPA	lb.
8714.9300**	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	Free	---	EPA	lb.
8714.9400**	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	Free	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8714.9500**	-- Saddles	Free	---	EPA	No.
8714.9600**	-- Pedals and crank-gear, and parts thereof	Free	---	EPA	lb.
8714.9900**	-- Other	Free	---	EPA	lb.
87.15	**Baby carriages and parts thereof.**				
8715.0000**	Baby carriages and parts thereof.	Free	---	EPA	lb.
87.16	**Trailers and semi-trailers ; other vehicles, not mechanically propelled ; parts thereof.**				
8716.1000**	- Trailers and semi-trailers of the caravan type, for housing or camping	Free	---	EPA	No.
8716.2000**	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	Free	---	EPA	No.
	- Other trailers and semi-trailers for the transport of goods :				
8716.3100**	-- Tanker trailers and tanker semi-trailers	Free	---	EPA	No.
8716.3900**	-- Other	Free	---	EPA	No.
8716.4000**	- Other trailers and semi-trailers	Free	---	EPA	No.
8716.8000**	- Other vehicles	Free	---	EPA	No.
8716.9000**	- Parts	Free	---	EPA	lb.

** Subject to an excise tax collected upon entry.

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

1.- For the purposes of subheadings 8802.11 to 8802.40, the expression « unladen weight » means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

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TARIFF CODE Heading Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
88.01	**Balloons and dirigibles ; gliders, hang gliders and other non-powered aircraft.**				
8801.0000	Balloons and dirigibles ; gliders, hang gliders and other non-powered aircraft	45%	---	EPA	No.
88.02	**Other aircraft (for example, helicopters, aeroplanes) ; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**				
	- Helicopters :				
8802.1100	-- Of an unladen weight not exceeding 2,000 kg (4,400 lb.)	10%	---	EPA	No.
8802.1200	-- Of an unladen weight exceeding 2,000 kg (4,400 lb.)	10%	---	EPA	No.
8802.2000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg(4,400 lb.)	10%	---	EPA	No.

TARIFF CODE Heading Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8802.3000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg (4,400 lb.) but not exceeding 15,000 kg (33,000 lb.)	10%	---	EPA	No.
8802.4000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg(33,000 lb.)	10%	---	EPA	No.
8802.6000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	45%	---	EPA	No.
88.03	**Parts of goods of heading 88.01 or 88.02.**				
8803.10	- Propellers and rotors and parts thereof :				
8803.1010	--- For goods of heading 88.01	45%	---	EPA	lb.
8803.1090	--- For goods of heading 88.02	10%	---	EPA	lb.
8803.20	- Under-carriages and parts thereof :				
8803.2010	--- For goods of heading 88.01	45%	---	EPA	lb.
8803.2090	--- For goods of heading 88.02	10%	---	EPA	lb.
8803.3000	- Other parts of aeroplanes or helicopters	10%	---	EPA	lb.
8803.9000	- Other	45%	---	EPA	lb.
88.04	**Parachutes (including dirigible parachutes and paragliders) and rotochutes ; parts thereof and accessories thereto.**				
8804.0000	Parachutes (including dirigible parachutes and paragliders) and rotochutes ; parts thereof and accessories thereto.	45%	---	EPA	lb.
88.05	**Aircraft launching gear ; deck-arrestor or similar gear ; ground flying trainers ; parts of the foregoing articles.**				

TARIFF CODE Heading Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8805.1000	- Aircraft launching gear and parts thereof ; deck-arrestor or similar gear and parts thereof	45%	---	EPA	lb.
	- Ground flying trainers and parts thereof :				
8805.2100	-- Air combat simulators and parts thereof	45%	---	EPA	lb.
8805.2900	-- Other	45%	---	EPA	lb.

Chapter 89

Ships, boats and floating structures

Note.

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
89.01	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**				
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons ; ferry-boats of all kinds :				
8901.1010	--- Of 150 gross tons or more	Free	---	EPA	No.
8901.1090	--- Other	30%	---	EPA	No.
8901.20	- Tankers :				
8901.2010	--- Of 150 gross tons or more	Free	---	EPA	No.
8901.2090	--- Other	30%	---	EPA	No.
8901.30	- Refrigerated vessels, other than those of subheading 8901.20 :				
8901.3010	--- Of 150 gross tons or more	Free	---	EPA	No.
8901.3090	--- Other	30%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods :				
8901.9010	--- Of 150 gross tons or more	Free	---	EPA	No.
8901.9090	--- Other	30%	---	EPA	No.
89.02	**Fishing vessels ; factory ships and other vessels for processing or preserving fishery products.**				
8902.00	- Fishing vessels ; factory ships and other vessels for processing or preserving fishery products				
8902.0010	--- Of 150 gross tons or more	Free	---	EPA	No.
8902.0090	--- Other	30%	---	EPA	No.
89.03	**Yachts and other vessels for pleasure or sports ; rowing boats and canoes.**				
8903.1000	- Inflatable	30%	---	EPA	No.
	- Other :				
8903.91	-- Sailboats, with or without auxiliary motor :				
8903.9110	--- Of 150 gross tons or more	Free	---	EPA	No.
8903.9120	--- Pleasure vessels of less than 150 gross tons and not less than 30 feet in length	10%	---	EPA	No.
8903.9130	--- Pleasure vessels of less than 150 gross tons but more than 100 feet in length	10%	---	EPA	No.
8903.9190	--- Other	10%	---	EPA	No.
8903.92	-- Motorboats, other than outboard motorboats :				
8903.9210	--- Of 150 gross tons or more	Free	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8903.9220	--- Pleasure vessels of less than 150 gross tons and not less than 30 feet in length	10%	---	EPA	No.
8903.9230	--- Pleasure vessels of less than 150 gross tons but more than 100 feet in length	10%	---	EPA	No.
8903.9290	--- Other	10%	---	EPA	No.
8903.99	-- Other :				
8903.9910	--- Pleasure vessels of less than 150 gross tons and not less than 30 feet in length	10%	---	EPA	No.
8903.9920	--- Pleasure vessels of less than 150 gross tons but more than 100 feet in length	10%	---	EPA	No.
8903.9990	--- Other	10%	---	EPA	No.
89.04	**Tugs and pusher craft.**				
8904.00	- Tugs and pusher craft				
8904.0010	--- Of 150 gross tons or more	10%	---	EPA	No.
8904.0090	--- Other	10%	---	EPA	No.
89.05	**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function ; floating docks ; floating or submersible drilling or production platforms.**				
8905.1000	- Dredgers	45%	---	EPA	No.
8905.2000	- Floating or submersible drilling or production platforms	45%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8905.9000	- Other	45%	---	EPA	No.
89.06	**Other vessels, including warships and lifeboats other than rowing boats.**				
8906.1000	- Warships	10%	---	EPA	No.
8906.9000	- Other	30%	---	EPA	No.
89.07	**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**				
8907.1000	- Inflatable rafts	45%	---	EPA	No.
8907.9000	- Other	45%	---	EPA	No.
89.08	**Vessels and other floating structures for breaking up.**				
8908.0000	Vessels and other floating structures for breaking up	45%	---	EPA	No.

Section XVIII

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

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

(a) Articles of a kind used in machines, appliances or for other technical uses, of _herefore_ rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;

(d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

(e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, “optical” dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25) radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(l) Capacity measures, which are to be classified according to their constituent material; or

(m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:

- Preventing or correcting bodily deformities; or

- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7.- Heading 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled which are designed to bring this factor to, and maintain it at, a desired value, therefore against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, therefore against disturbances, by constantly or periodically measuring its actual value.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
90.01	**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of herefore material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**				
9001.1000	- Optical fibres, optical fibre bundles and cables	45%	---	EPA	lb.
9001.2000	- Sheets and plates of therefore material	45%	---	EPA	lb.
9001.3000	- Contact lenses	Free	---	EPA	No.
9001.40	- Spectacle lenses of glass:				
9001.4010	--- Corrective	Free	---	EPA	No.
9001.4090	--- Other	45%	---	EPA	No.
9001.50	- Spectacle lenses of other materials:				
9001.5010	--- Corrective	Free	---	EPA	No.
9001.5090	--- Other	45%	---	EPA	No.
9001.9000	- Other	45%	---	EPA	lb.
90.02	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**				
	- Objective lenses:				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9002.11	-- For cameras, projectors or photo-graphic enlargers or reducers:				
9002.1110	--- For photographic cameras	10%	---	EPA	lb.
9002.1190	--- Other	45%	---	EPA	lb.
9002.1900	-- Other	45%	---	EPA	lb.
9002.20	- Filters:				
9002.2010	--- For cinematographic and photographic cameras	10%	---	EPA	lb.
9002.2090	--- Other	45%	---	EPA	lb.
9002.90	- Other:				
9002.9010	--- Viewfinders for cinema-tographic and photographic cameras	10%	---	EPA	lb.
9002.9090	--- Other	45%	---	EPA	lb.
90.03	**Frames and mountings for spectacles, goggles or the like, and parts thereof.**				
	- Frames and mountings:				
9003.1100	-- Of plastics	45%	---	EPA	No.
9003.1900	-- Of other materials	45%	---	EPA	No.
9003.9000	- Parts	45%	---	EPA	lb.
90.04	**Spectacles, goggles and the like, corrective, protective or other.**				
9004.1000	- Sunglasses	45%	---	EPA	No.
9004.90	- Other:				
9004.9010	--- Spectacles (corrective)	Free	---	EPA	No.
9004.9090	--- Other	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
90.05	**Binoculars, monoculars, other optical telescopes, and mountings therefore; other astronomical instruments and mountings therefore, but not including instruments for radio-astronomy.**				
9005.1000	- Binoculars	45%	---	EPA	No.
9005.8000	- Other instruments	45%	---	EPA	No.
9005.9000	- Parts and accessories (including mountings)	45%	---	EPA	lb.
90.06	**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.**				
9006.1000	- Cameras of a kind used for preparing printing plates or cylinders	25%	---	EPA	No.
9006.3000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	25%	---	EPA	No.
9006.4000**	- Instant print cameras	Free	---	EPA	No.
	- Other cameras:				
9006.5100**	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	Free	---	EPA	No.
9006.52**	-- Other, for roll film of a width less than 35 mm:				No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9006.5210**	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	Free	---	EPA	No.
9006.5290**	--- Other	Free	---	---	No.
9006.5300**	-- Other, for roll film of a width of 35 mm	Free	---	EPA	No.
9006.5900**	-- Other	Free	---	EPA	No.
	- Photographic flashlight apparatus and flashbulbs:				
9006.6100**	-- Discharge lamp ("electronic") flashlight apparatus	Free	---	EPA	No.
9006.6900**	-- Other	Free	---	EPA	No.
	- Parts and accessories:				
9006.9100**	-- For cameras	Free	---	EPA	lb.
9006.9900**	-- Other	Free	---	EPA	lb.
90.07	**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**				
9007.1000	- Cameras	10%	---	EPA	No.
9007.2000	- Projectors	45%	---	EPA	No.
	- Parts and accessories:				
9007.9100	-- For cameras	10%	---	EPA	lb.
9007.9200	-- For projectors	45%	---	EPA	lb.
90.08	**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**				

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9008.5000	- Projectors, enlargers and reducers	45%	---	EPA	No.
9008.9000	- Parts and accessories	45%	---	EPA	lb.
[90.09]					
90.10	**Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**				
9010.1000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	45%	---	EPA	No.
9010.5000	- Other apparatus and equipment for photographic (including cinemato-graphic) laboratories; negatoscopes	45%	---	EPA	No.
9010.6000	- Projection screens	45%	---	EPA	No.
9010.9000	- Parts and accessories	45%	---	EPA	lb.
90.11	**Compound optical microscopes, including those for photomicrography, cinephoto-micrography or microprojection.**				
9011.1000	- Stereoscopic microscopes	45%	---	EPA	No.
9011.2000	- Other microscopes, for photomicro-graphy, cinephotomicrography or microprojection	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9011.8000	- Other microscopes	45%	---	EPA	No.
9011.9000	- Parts and accessories	45%	---	EPA	lb.
90.12	**Microscopes other than optical microscopes; diffraction apparatus.**				
9012.1000	- Microscopes other than optical microscopes; diffraction apparatus	45%	---	EPA	No.
9012.9000	- Parts and accessories	45%	---	EPA	lb.
90.13	**Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**				
9013.1000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	45%	---	EPA	No.
9013.2000	- Lasers, other than laser diodes	45%	---	EPA	No.
9013.8000	- Other devices, appliances and instruments	45%	---	EPA	No.
9013.9000	- Parts and accessories	45%	---	EPA	lb.
90.14	**Direction finding compasses; other navigational instruments and appliances.**				
9014.10	- Direction finding compasses:				
9014.1010	--- For marine use	30%	---	EPA	No.
9014.1090	--- Other	45%	---	EPA	No.
9014.2000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9014.80	- Other instruments and appliances:				
9014.8010	--- For marine use	30%	---	EPA	No.
9014.8090	--- Other	45%	---	EPA	No.
9014.9000	- Parts and accessories	45%	---	EPA	lb.
90.15	**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**				
9015.1000	- Rangefinders	45%	---	EPA	No.
9015.2000	- Theodolites and tachymeters (tacheometers)	45%	---	EPA	No.
9015.3000	- Levels	45%	---	EPA	No.
9015.4000	- Photogrammetrical surveying instruments and appliances	45%	---	EPA	lb.
9015.8000	- Other instruments and appliances	45%	---	EPA	No.
9015.9000	- Parts and accessories	45%	---	EPA	lb.
90.16	**Balances of a sensitivity of 5 cg (0.002 ounces) or better, with or without weights.**				
9016.0000	Balances of a sensitivity of 5 cg (0.002 ounces) or better, with or without weights	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
90.17	**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, _herefor), not specified or included elsewhere in this Chapter.**				
9017.1000	- Drafting tables and machines, whether or not automatic	45%	---	EPA	No.
9017.2000	- Other drawing, marking-out or mathematical calculating instruments	45%	---	EPA	No.
9017.3000	- Micrometers, therefore and gauges	45%	---	EPA	No.
9017.80	- Other instruments:				
9017.8010	--- School rulers	10%	---	EPA	No.
9017.8090	--- Other	45%	---	EPA	No.
9017.9000	- Parts and accessories	45%	---	EPA	lb.
90.18	**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.**				
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):				
9018.1100	-- Electro-cardiographs	Free	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9018.1200	-- Ultrasonic scanning apparatus	35%	---	EPA	No.
9018.1300	-- Magnetic resonance imaging apparatus	35%	---	EPA	No.
9018.1400	-- Scintigraphic apparatus	35%	---	EPA	No.
9018.1900	-- Other	35%	---	EPA	No.
9018.2000	- Ultra-violet or infra-red ray apparatus	35%	---	EPA	lb.
	- Syringes, needles, catheters, cannulae and the like:				
9018.31	-- Syringes, with or without needles:				
9018.3110	--- Insulin syringes with or without needles	Free	---	EPA	No.
9018.3190	--- Other	Free	---	EPA	No.
9018.3200	-- Tubular metal needles and needles for sutures	Free	---	EPA	lb.
9018.3900	-- Other	35%	---	EPA	No.
	- Other instruments and appliances, used in dental sciences:				
9018.4100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	35%	---	EPA	lb.
9018.4900	-- Other	35%	---	EPA	No.
9018.5000	- Other ophthalmic instruments and appliances	35%	---	EPA	lb.
9018.90	- Other instruments and appliances:				
9018.9010	--- Kidney machines	Free	---	EPA	No.
9018.9020	--- Medical atomizers	Free	---	EPA	No.
9018.9030	--- Lancets	Free	---	EPA	No.
9018.9040	--- Blood Pressure Measuring Instrument	Free	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9018.9050	--- Incubators	Free	---	---	No.
9018.9060	--- Defibrillators	Free	---	---	No.
9018.9090	--- Other	35%	---	EPA	No.
90.19	**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**				
9019.1000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	35%	---	EPA	lb.
9019.2000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	---	EPA	lb.
90.20	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**				
9020.0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	45%	---	EPA	lb.
90.21	**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.**				
9021.1000	- Orthopaedic or fracture appliances	Free	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Artificial teeth and dental fittings:				
9021.2100	-- Artificial teeth	Free	---	EPA	lb.
9021.2900	-- Other	Free	---	EPA	lb.
	- Other artificial parts of the body:				
9021.3100	-- Artificial joints	Free	---	EPA	lb.
9021.3900	-- Other	Free	---	EPA	lb.
9021.4000	- Hearing aids, excluding parts and accessories	Free	---	EPA	No.
9021.5000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	---	EPA	No.
9021.9000	- Other	Free	---	EPA	lb.
90.22	**Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.**				
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:				
9022.1200	-- Computed tomography apparatus	45%	---	EPA	No.
9022.1300	-- Other, for dental uses	45%	---	EPA	No.
9022.1400	-- Other, for medical, surgical or veterinary uses	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9022.1900	-- For other uses	45%	---	EPA	No.
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:				
9022.2100	-- For medical, surgical, dental or veterinary uses	45%	---	EPA	No.
9022.2900	-- For other uses	45%	---	EPA	No.
9022.3000	- X-ray tubes	45%	---	EPA	No.
9022.9000	- Other, including parts and accessories	45%	---	EPA	lb.
90.23	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.**				
9023.0000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	45%	---	EPA	lb.
90.24	**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).**				
9024.1000	- Machines and appliances for testing metals	45%	---	EPA	No.
9024.8000	- Other machines and appliances	45%	---	EPA	No.
9024.9000	- Parts and accessories	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
90.25	**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**				
	- Thermometers and pyrometers, not combined with other instruments:				
9025.1100	-- Liquid-filled, for direct reading	45%	---	EPA	No.
9025.1900	-- Other	45%	---	EPA	No.
9025.8000	- Other instruments	45%	---	EPA	No.
9025.9000	- Parts and accessories	45%	---	EPA	lb.
90.26	**Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.**				
9026.1000	- For measuring or checking the flow or level of liquids	45%	---	EPA	No.
9026.2000	- For measuring or checking pressure	45%	---	EPA	No.
9026.8000	- Other instruments or apparatus	45%	---	EPA	No.
9026.9000	- Parts and accessories	45%	---	EPA	lb.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
90.27	**Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.**				
9027.1000	- Gas or smoke analysis apparatus	45%	---	EPA	No.
9027.2000	- Chromatographs and electrophoresis instruments	45%	---	EPA	No.
9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	45%	---	EPA	No.
9027.5000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	45%	---	EPA	No.
9027.80	- Other instruments and apparatus:				
9027.8010	--- Blood glucose meters	Free	---	EPA	No.
9027.8090	--- Other	45%	---	EPA	No.
9027.9000	- Microtomes; parts and accessories	45%	---	EPA	lb.
90.28	**Gas, liquid or electricity supply or production meters, including calibrating meters therefore.**				
9028.1000	- Gas meters	45%	---	EPA	No.
9028.2000	- Liquid meters	45%	---	EPA	No.
9028.3000	- Electricity meters	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9028.9000	- Parts and accessories	45%	---	EPA	lb.
90.29	**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.**				
9029.1000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	45%	---	EPA	No.
9029.2000	- Speed indicators and tachometers; stroboscopes	45%	---	EPA	No.
9029.9000	- Parts and accessories	45%	---	EPA	lb.
90.30	**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other herefor radiations.**				
9030.1000	- Instruments and apparatus for measuring or detecting therefor radiations	45%	---	EPA	No.
9030.2000	- Oscilloscopes and oscillographs	45%	---	EPA	No.
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:				
9030.3100	-- Multimeters without a recording device	45%	---	EPA	No.
9030.3200	-- Multimeters with a recording device	45%	---	EPA	No.
9030.3300	-- Other, without a recording device	45%	---	EPA	No.
9030.3900	-- Other, with a recording device	45%	---	EPA	No.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9030.4000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	45%	---	EPA	No.
	- Other instruments and apparatus:				
9030.8200	-- For measuring or checking semi-conductor wafers or devices	45%	---	EPA	No.
9030.8400	-- Other, with a recording device	45%	---	EPA	No.
9030.8900	-- Other	45%	---	EPA	No.
9030.9000	- Parts and accessories	45%	---	EPA	lb.
90.31	**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.**				
9031.1000	- Machines for balancing mechanical parts	45%	---	EPA	No.
9031.2000	- Test benches	45%	---	EPA	No.
	- Other optical instruments and appliances:				
9031.4100	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	45%	---	EPA	No.
9031.4900	-- Other	45%	---	EPA	No.
9031.8000	- Other instruments, appliances and machines	45%	---	EPA	No.
9031.9000	- Parts and accessories	45%	---	EPA	lb.
90.32	**Automatic regulating or controlling instruments and apparatus.**				

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9032.1000	- Thermostats	45%	---	EPA	No.
9032.2000	- Manostats	45%	---	EPA	No.
	- Other instruments and apparatus:				
9032.8100	-- Hydraulic or pneumatic	45%	---	EPA	No.
9032.8900	-- Other	45%	---	EPA	No.
9032.9000	- Parts and accessories	45%	---	EPA	lb.
90.33	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.**				
9033.00	- Parts and accessories (not specified or included elsewhere in this Chapter) for machines, Appliances, instruments or apparatus of Chapter 90				
9033.0010	--- For kidney machines	Free	---	EPA	lb.
9033.0090	--- Other	45%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

Chapter 91

Clocks and watches and parts thereof

Notes.

1. This Chapter does not cover:

   (a) Clock or watch glasses or weights (classified according to their constituent material);

   (b) Watch chains (heading 71.13 or 71.17, as the case may be);

   (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);

   (d) Bearing balls (heading 73.26 or 84.82, as the case may be);

   (e) Articles of heading 84.12 constructed to work without an escapement;

   (f) Ball bearings (heading 84.82); or

   (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximim Variable Rate	Applicable Preferential Rate	
91.01	**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**				
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:				
9101.1100**	-- With mechanical display only	Free	---	EPA	No.
9101.1900**	-- Other	Free	---	EPA	No.
	- Other wrist-watches, whether or not incorporating a stop-watch facility:				
9101.2100**	-- With automatic winding	Free	---	EPA	No.
9101.2900**	-- Other	Free	---	EPA	No.
	- Other:				
9101.91	-- Electrically operated:				
9101.9110	--- Pocket watches	25%	---	EPA	No.
9101.9190	--- Other	45%	---	EPA	No.
9101.99	-- Other:				
9101.9910	--- Pocket watches	25%	---	EPA	No.
9101.9990	--- Other	45%	---	EPA	No.
91.02	**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.**				
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:				
9102.1100**	-- With mechanical display only	Free	---	EPA	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximim Variable Rate	Applicable Preferential Rate	
9102.1200**	-- With opto-electronic display only	Free	---	EPA	No.
9102.1900**	-- Other	Free	---	EPA	No.
	- Other wrist-watches, whether or not incorporating a stop-watch facility:				
9102.2100**	-- With automatic winding	Free	---	EPA	No.
9102.2900**	-- Other	Free	---	EPA	No.
	- Other:				
9102.91	-- Electrically operated:				
9102.9110	--- Pocket watches	25%	---	EPA	No.
9102.9190	--- Other	45%	---	EPA	No.
9102.99	-- Other:				
9102.9910	--- Pocket watches	25%	---	EPA	No.
9102.9990	--- Other	45%	---	EPA	No.
91.03	**Clocks with watch movements, excluding clocks of heading 91.04.**				
9103.1000**	- Electrically operated	Free	---	EPA	No.
9103.9000**	- Other	Free	---	EPA	No.
91.04	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.**				
9104.0000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	45%	---	EPA	No.
91.05	**Other clocks.**				
	- Alarm clocks:				

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximim Variable Rate	Applicable Preferential Rate	
9105.1100	-- Electrically operated	45%	---	EPA	No.
9105.1900	-- Other	45%	---	EPA	No.
	- Wall clocks:				
9105.2100	-- Electrically operated	45%	---	EPA	No.
9105.2900	-- Other	45%	---	EPA	No.
	- Other:				
9105.9100	-- Electrically operated	45%	---	EPA	No.
9105.9900	-- Other	45%	---	EPA	No.
91.06	**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).**				
9106.1000	- Time-registers; time-recorders	45%	---	EPA	No.
9106.9000	- Other	45%	---	EPA	No.
91.07	**Time switches with clock or watch movement or with synchronous motor.**				
9107.0000	Time switches with clock or watch movement or with synchronous motor	25%	---	EPA	No.
91.08	**Watch movements, complete and assembled.**				
	- Electrically operated:				
9108.1100	-- With mechanical display only or with a device to which a mechanical display can be incorporated	45%	---	EPA	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximim Variable Rate	Applicable Preferential Rate	
9108.1200	-- With opto-electronic display only	45%	---	EPA	No.
9108.1900	-- Other	45%	---	EPA	No.
9108.2000	- With automatic winding	45%	---	EPA	No.
9108.9000	- Other	45%	---	EPA	No.
91.09	**Clock movements, complete and assembled.**				
9109.1000	- Electrically operated	45%	---	EPA	No.
9109.9000	- Other	45%	---	EPA	No.
91.10	**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**				
	- Of watches:				
9110.1100	-- Complete movements, unassembled or partly assembled (movement sets)	10%	---	EPA	No.
9110.1200	-- Incomplete movements, assembled	10%	---	EPA	lb.
9110.1900	-- Rough movements	10%	---	EPA	lb.
9110.9000	- Other	10%	---	EPA	lb.
91.11	**Watch cases and parts thereof.**				
9111.1000	- Cases of precious metal or of metal clad with precious metal	45%	---	EPA	No.
9111.2000	- Cases of base metal, whether or not gold- or silver-plated	45%	---	EPA	No.
9111.8000	- Other cases	45%	---	EPA	No.
9111.9000	- Parts	45%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximim Variable Rate	Applicable Preferential Rate	
91.12	**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**				
9112.2000	- Cases	45%	---	EPA	No.
9112.9000	- Parts	45%	---	EPA	lb.
91.13	**Watch straps, watch bands and watch bracelets, and parts thereof.**				
9113.1000	- Of precious metal or of metal clad with precious metal	45%	---	EPA	lb.
9113.2000	- Of base metal, whether or not gold- or silver-plated	45%	---	EPA	lb.
9113.9000	- Other	45%	---	EPA	lb.
91.14	**Other clock or watch parts.**				
9114.1000	- Springs, including hair-springs	10%	---	EPA	lb.
9114.3000	- Dials	10%	---	EPA	lb.
9114.4000	- Plates and bridges	10%	---	EPA	lb.
9114.9000	- Other	10%	---	EPA	lb.

** Subject to an excise tax collected upon entry.

Chapter 92

Musical instruments;
parts and accessories of such articles

Notes.

1.- This Chapter does not cover:

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading 95.03);

(d) Brushes for cleaning musical instruments (heading 96.03); or

(e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
92.01	**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**				
9201.1000	- Upright pianos	10%	---	EPA	No.
9201.2000	- Grand pianos	10%	---	EPA	No.
9201.9000	- Other	10%	---	EPA	No.
92.02	**Other string musical instruments (for example, guitars, violins, harps).**				
9202.1000	- Played with a bow	10%	---	EPA	No.
9202.9000	- Other	10%	---	EPA	No.
[92.03]					
[92.04]					
92.05	**Other wind musical instruments (for example, clarinets, trumpets, bagpipes).**				
9205.1000	- Brass-wind instruments	10%	---	EPA	No.
9205.9000	- Other	10%	---	EPA	No.
92.06	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**				
9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	10%	---	EPA	No.
92.07	**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**				
9207.1000	- Keyboard instruments, other than accordions	10%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9207.9000	- Other	10%	---	EPA	No.
92.08	**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter ; decoy calls of all kinds ; whistles, call horns and other mouth-blown sound signalling instruments.**				
9208.1000	- Musical boxes	10%	---	EPA	No.
9208.90	- Other :				
9208.9010	--- Decoy calls of all kinds ; whistles, call horns and other mouth-blown sound signalling instruments	10%	---	EPA	No.
9208.9090	--- Other	10%	---	EPA	lb.
92.09	**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments ; metronomes, tuning forks and pitch pipes of all kinds.**				
9209.3000	- Musical instrument strings	10%	---	EPA	lb.
	- Other :				
9209.9100	-- Parts and accessories for pianos	10%	---	EPA	lb.
9209.9200	-- Parts and accessories for the musical instruments of heading 92.02	10%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9209.9400	-- Parts and accessories for the musical instruments of heading 92.07	10%	---	EPA	lb.
9209.9900	-- Other	10%	---	EPA	lb.

Section XIX

ARMS AND AMMUNITION ; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition ; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares) ;

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) ;

(c) Armoured fighting vehicles (heading 87.10) ;

(d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90) ;

(e) Bows, arrows, fencing foils or toys (Chapter 95) ; or

(f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to « parts thereof » does not include radio or radar apparatus of heading 85.26.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
93.01	**Military weapons, other than revolvers, pistols and the arms of heading 93.07.**				
9301.10	- Artillery weapons (for example, guns, howitzers and mortars) :				
9301.1000**	- Self-propelled	Free	---	---	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9301.2000**	- Rocket launchers ; flame-throwers ; grenade launchers ; torpedo tubes and similar projectors	Free	---	---	No.
9301.9000**	- Other	Free	---	---	No.
93.02	**Revolvers and pistols, other than those of heading 93.03 or 93.04.**				
9302.0000**	Revolvers and pistols, other than those of heading 93.03 or 93.04	Free	---	---	No.
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).**				
9303.1000**	- Muzzle-loading firearms	Free	---	---	No.
9303.2000**	- Other sporting, hunting or target-shooting shotguns, including combination shotgunrifles	Free	---	---	No.
9303.3000**	- Other sporting, hunting or target-shooting rifles	Free	---	---	No.
9303.9000**	- Other	Free	---	---	No.
93.04	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.**				
9304.0000**	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	Free	---	---	No.

** Subject to an excise tax collected upon entry.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
93.05	**Parts and accessories of articles of headings 93.01 to 93.04.**				
9305.1000**	- Of revolvers or pistols	Free	---	---	lb.
9305.2000**	- Of shotguns or rifles of heading 93.03	Free	---	---	lb.
	- Other :				
9305.9100**	-- Of military weapons of heading 93.01	Free	---	---	lb.
9305.9900**	-- Other	Free	---	---	lb.
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.**				
	- Shotgun cartridges and parts thereof ; air gun pellets :				
9306.2100**	-- Cartridges	Free	---	---	lb.
9306.2900**	-- Other	Free	---	---	lb.
9306.3000**	- Other cartridges and parts thereof	Free	---	---	lb.
9306.9000**	- Other	Free	---	---	lb.
93.07	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.**				
9307.0000**	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	Free	---	---	lb.

** Subject to an excise tax collected upon entry.

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

Furniture ; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings ; lamps and lighting fittings, not elsewhere specified or included ; illuminated signs, illuminated name-plates and the like ; prefabricated buildings

Notes.

1.- This Chapter does not cover :

(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63 ;

(b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09 ;

(c) Articles of Chapter 71 ;

(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03 ;

(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18 ; furniture specially designed for sewing machines (heading 84.52) ;

(f) Lamps or lighting fittings of Chapter 85 ;

(g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29) ;

(h) Articles of heading 87.14 ;

(ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18) ;

(k) Articles of Chapter 91 (for example, clocks and clock cases) ; or

(l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

(a) Cupboards, bookcases, other shelved furniture and unit furniture ;

(b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression « prefabricated buildings » means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
94.01	**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.**				
9401.1000	- Seats of a kind used for aircraft	45%	---	EPA	No.
9401.20	- Seats of a kind used for motor vehicles :				
9401.2010	--- Infant car seats	Free	---	EPA	No.
9401.2090	---Other	45%	---	EPA	No.
9401.3000	- Swivel seats with variable height adjustment	45%	---	EPA	No.
9401.4000	- Seats other than garden seats or camping equipment, convertible into beds	45%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Seats of cane, osier, bamboo or similar Materials :				
9401.51	-- Of bamboo or rattan :				
9401.5110	--- Infant high chairs	Free	---	---	No.
9401.5190	--- Other	45%	---	---	No.
9401.59	-- Other :				
9401.5910	--- Infant high chairs	Free	---	---	No.
9401.5990	--- Other	45%	---	---	No.
	- Other seats, with wooden frames :				
9401.61	-- Upholstered :				
9401.6110	--- Infants' high chairs	Free	---	---	No.
9401.6190	--- Other	45%	---	---	No.
9401.69	-- Other :				
9401.6910	--- Infants' high chairs	Free	---	---	No.
9401.6990	--- Other	45%	---	---	No.
	- Other seats, with metal frames :				
9401.71	-- Upholstered :				
9401.7110	--- Infant high chairs	Free	---	---	No.
9401.7190	--- Other	45%	---	---	No.
9401.79	-- Other :				
9401.7910	--- Baby walker	Free	---	EPA	No.
9401.7920	--- Infant high chairs	Free	---	EPA	No.
9401.7990	--- Other	45%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9401.80	- Other seats :				
9401.8010	--- Infants' high chairs	Free	---	---	No.
9401.8090	--- Other	45%	---	---	No.
9401.9000	- Parts	45%	---	---	lb.
94.02	**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs) ; barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements ; parts of the foregoing articles.**				
9402.1000	- Dentists', barbers' or similar chairs and parts thereof	35%	---	EPA	lb.
9402.9000	- Other	35%	---	EPA	lb.
94.03	**Other furniture and parts thereof.**				
9403.1000	- Metal furniture of a kind used in offices	45%	---	---	lb.
9403.20	- Other metal furniture :				
9403.2010	--- Of a kind used in shops, stores, work shops, laboratories and technical offices	55%	---	---	No.
9403.2090	--- Other	45%	---	---	No.
9403.3000	- Wooden furniture of a kind used in offices	45%	---	---	No.
9403.4000	- Wooden furniture of a kind used in the kitchen	45%	---	---	No.
9403.50	- Wooden furniture of a kind used in the bedroom :				
9403.5010	--- Baby cribs and play-pens	Free	---	---	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9403.5090	--- Other	45%	---	---	No.
9403.60	- Other wooden furniture :				
9403.6010	--- Of a kind used in shops, stores, workshops, laboratories and technical offices	55%	---	---	No.
9403.6090	--- Other	45%	---	---	No.
9403.70	- Furniture of plastics :				
9403.7010	--- Baby cribs and play-pens	Free	---	---	No.
9403.7090	--- Other	45%	---	---	No.
	- Furniture of other materials, including cane, osier, bamboo or similar materials :				
9403.8100	-- Of bamboo or rattan	45%	---	---	lb.
9403.8900	-- Other	45%	---	---	lb.
9403.9000	- Parts	45%	---	---	lb.
94.04	**Mattress supports ; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, 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.**				
9404.1000	- Mattress supports	60%	---	---	lb.
	- Mattresses :				
9404.21	-- Of cellular rubber or plastics, whether or not covered :				
9404.2110	--- Mattresses for baby cribs and play-pens	Free	---	---	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9404.2190	--- Other	60%	300%	---	No.
9404.29	-- Of other materials :				
9404.2910	--- Mattresses for baby cribs and play-pens	Free	---	---	No.
9404.2990	--- Other	60%	300%	---	No.
9404.3000	- Sleeping bags	45%	---	EPA	No.
9404.9000	- Other	45%	---	---	lb.
94.05	**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included ; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**				
9405.1000	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	35%	---	---	lb.
9405.2000	- Electric table, desk, bedside or floor-standing lamps	35%	---	---	lb.
9405.3000	- Lighting sets of a kind used for Christmas trees	35%	---	---	lb.
9405.4000	- Other electric lamps and lighting fittings	35%	---	---	lb.
9405.50	- Non electrical lamps and lighting fittings				
9405.5010	--- Solar lamps	Free	---	EPA	lb.
9405.5020	--- LED light fixtures	Free	---	---	lb.
9405.5090	--- Other	35%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9405.60	- Illuminated signs, illuminated name plates and the like				
9405.6010	--- Solar signs	10%	---	EPA	lb.
9405.6090	--- Other	45%	---	EPA	lb.
	- Parts :				
9405.9100	-- Of glass	45%	---	EPA	lb.
9405.9200	-- Of plastics	45%	---	EPA	lb.
9405.9900	-- Other	45%	---	EPA	lb.
94.06	**Prefabricated buildings.**				
9406.0000	Prefabricated buildings	45%	---	EPA	100 lb.

Chapter 95

Toys, games and sports requisites ;
parts and accessories thereof

Notes.

1.- This Chapter does not cover :

(a) Candles (heading 34.06) ;

(b) Fireworks or other pyrotechnic articles of heading 36.04 ;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI ;

(d) Sports bags or other containers of heading 42.02, 43.03 or 43.04 ;

(e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62 ;

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63 ;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65 ;

(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03) ;

(ij) Unmounted glass eyes for dolls or other toys, of heading 70.18 ;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) ;

(l) Bells, gongs or the like of heading 83.06 ;

(m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26) ;

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII ;

(o) Children's bicycles (heading 87.12) ;

(p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood) ;

(q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04) ;

(r) Decoy calls or whistles (heading 92.08) ;

(s) Arms or other articles of Chapter 93 ;

(t) Electric garlands of all kinds (heading 94.05) ;

(u) Racket strings, tents or other camping goods, or gloves mittens and mitts (classified according to their constituent material). or

(v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Intepretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

TARIFF CODE Heading/ Subheading	**ARTICLE DESCRIPTION**	**RATES OF DUTY**			**UNIT OF MEASUREMENT**
		General Rate	**Maximum Variable Rate**	**Applicable Preferential Rate**	
[95.01]					
[95.02]					
95.03	**Tricycles, scooters, pedal cars and similar wheeled toys ; dolls' carriages ; dolls ; other toys ; reduced-size ("scale") models and simiar recreational models, working or not ; puzzles of all kinds.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9503.0000	Tricycles, scooters, pedal cars and similar wheeled toys ; dolls' carriages ; dolls ; other toys ; reduced-size ("scale") models and simiar recreational models, working or not ; puzzles of all kinds	45%	---	EPA	No.
95.04	**Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**				
9504.2000	- Articles and accessories for billiards of all kinds	60%	---	EPA	lb.
9504.30	- Other games, operated by coins, banknotes bank cards, tokens or by other means of payment, other than bowling alley equipment				
9504.3010	--- Casino slot machines	60%	---	EPA	No.
9504.3020	--- Video games	45%	---	EPA	No.
9504.3090	--- Other	45%	---	EPA	No.
9504.4000	- Playing cards	45%	---	EPA	No.
9504.5000	-Video game consoles and machines, other than those of subheading 9504.30	45%	---	EPA	No.
9504.90	- Other :				
9504.9010	--- Casino gaming tables	60%	---	EPA	No.
9504.9020	--- Video games	45%	---	EPA	No.
9504.9090	--- Other	45%	---	EPA	No.
95.05	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9505.1000	- Articles for Christmas festivities	45%	---	EPA	lb.
9505.9000	- Other	45%	---	EPA	lb.
95.06	**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter ; swimming pools and paddling pools.**				
	- Snow-skis and other snow-ski equipment :				
9506.1100	-- Skis	45%	---	EPA	pair
9506.1200	-- Ski-fastenings (ski-bindings)	45%	---	EPA	lb.
9506.1900	-- Other	45%	---	EPA	lb.
	- Water-skis, surf-boards, sailboards and other water-sport equipment :				
9506.2100	-- Sailboards	45%	---	EPA	No.
9506.29	-- Other :				
9506.2910	--- Water skis	45%	---	EPA	No.
9506.2920	--- Surfboards	45%	---	EPA	No.
9506.2930	--- Masks and snorkels	45%	---	EPA	No.
9506.2990	--- Other	45%	---	EPA	No.
	- Golf clubs and other golf equipment :				
9506.3100	-- Clubs, complete	45%	---	EPA	No.
9506.3200	-- Balls	45%	---	EPA	No.
9506.3900	-- Other	45%	---	EPA	lb.
9506.4000	- Articles and equipment for table-tennis	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	- Tennis, badminton or similar rackets, whether or not strung :				
9506.5100	-- Lawn-tennis rackets, whether or not strung	45%	---	EPA	No.
9506.5900	-- Other	45%	---	EPA	No.
	- Balls, other than golf balls and table-tennis balls :				
9506.6100	-- Lawn-tennis balls	45%	---	EPA	No.
9506.6200	-- Inflatable	45%	---	EPA	No.
9506.6900	-- Other	45%	---	EPA	No.
9506.7000	- Ice skates and roller skates, including skating boots with skates attached	45%	---	EPA	Pair
	- Other :				
9506.9100	-- Articles and equipment for general physical exercise, gymnastics or athletics	45%	---	EPA	lb.
9506.9900	-- Other	45%	---	EPA	No.
95.07	**Fishing rods, fish-hooks and other line fishing tackle ; fish landing nets, butterfly nets and similar nets ; decoy « birds » (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.**				
9507.1000	- Fishing rods	45%	---	EPA	No.
9507.2000	- Fish-hooks, whether or not snelled	45%	---	EPA	lb.
9507.3000	- Fishing reels	45%	---	EPA	lb.
9507.9000	- Other	45%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
95.08	**Roundabouts, swings, shooting galleries and other fairground amusements ; travelling circuses and travelling menageries ; travelling theatres.**				
9508.1000	- Travelling circuses and travelling menageries	45%	---	EPA	lb.
9508.9000	- Other	45%	---	EPA	lb.

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover :

(a) Pencils for cosmetic or toilet uses (Chapter 33) ;

(b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks) ;

(c) Imitation jewellery (heading 71.17) ;

(d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) ;

(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials ; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles ;

(f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18)) ;

(g) Articles of Chapter 91 (for example, clock or watch cases) ;

(h) Musical instruments or parts or accessories thereof (Chapter 92) ;

(ij) Articles of Chapter 93 (arms and parts thereof) ;

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings) ;

(l) Articles of Chapter 95 (toys, games, sports requisites) ; or

(m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression « vegetable or mineral carving material » means :

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom) ;

(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression « prepared knots and tufts for broom or brush making » applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed).

However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
96.01	**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**				
9601.1000	- Worked ivory and articles of ivory	45%	---	EPA	lb.
9601.9000	- Other	45%	---	EPA	lb.
96.02	**Worked vegetable or mineral carving material and articles of these materials ; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included ; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9602.0000	Worked vegetable or mineral carving material and articles of these materials ; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included ; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin	45%	---	EPA	lb.
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).**				
9603.1000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	45%	---	EPA	No.
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :				
9603.2100	-- Tooth brushes, including dental-plate brushes	Free	---	EPA	No.
9603.2900	-- Other	45%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9603.3000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	45%	---	EPA	No.
9603.4000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30) ; paint pads and rollers	45%	---	EPA	No.
9603.5000	- Other brushes constituting parts of machines, appliances or vehicles	45%	---	EPA	No.
9603.9000	- Other	45%	---	EPA	No.
96.04	**Hand sieves and hand riddles.**				
9604.0000	Hand sieves and hand riddles	45%	---	EPA	No.
96.05	**Travel sets for personal toilet, sewing or shoe or clothes cleaning.**				
9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	45%	---	EPA	No.
96.06	**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles ; button blanks.**				
9606.1000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	45%	---	EPA	lb.
	- Buttons :				
9606.2100	-- Of plastics, not covered with textile material	45%	---	EPA	lb.
9606.2200	-- Of base metal, not covered with textile material	45%	---	EPA	lb.
9606.2900	-- Other	45%	---	EPA	lb.
9606.3000	- Button moulds and other parts of buttons ; button blanks	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
96.07	**Slide fasteners and parts thereof.**				
	- Slide fasteners :				
9607.1100	-- Fitted with chain scoops of base metal	45%.	---	EPA	lb.
9607.1900	-- Other	45%	---	EPA	lb.
9607.2000	- Parts	45%	---	EPA	lb.
96.08	**Ball point pens ; felt tipped and other porous-tipped pens and markers ; fountain pens, stylograph pens and other pens ; duplicating stylos ; propelling or sliding pencils ; pen-holders, pencil-holders and similar holders ; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.**				
9608.1000	- Ball point pens	10%	---	EPA	No.
9608.2000	- Felt tipped and other porous-tipped pens and markers	45%	---	EPA	No.
9608.3000	- Fountain pens, stylograph pens and other pens	45%	---	EPA	No.
9608.4000	- Propelling or sliding pencils	45%	---	EPA	No.
9608.5000	- Sets of articles from two or more of the foregoing subheadings	45%	---	EPA	No.
9608.6000	- Refills for ball point pens, comprising the ball point and ink-reservoir	45%	---	EPA	No.
	- Other :				
9608.9100	-- Pen nibs and nib points	45%	---	EPA	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9608.9900	-- Other	45%	---	EPA	lb.
96.09	**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**				
9609.1000	- Pencils and crayons, with leads encased in a rigid sheath	10%	---	EPA	lb.
9609.2000	- Pencil leads, black or coloured	10%	---	EPA	lb.
9609.9000	- Other	45%	---	EPA	lb.
96.10	**Slates and boards, with writing or drawing surfaces, whether or not framed.**				
9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed	45%	---	EPA	lb.
96.11	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand ; hand-operated composing sticks and hand printing sets incorporating such composing sticks.**				
9611.0000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand ; hand-operated composing sticks and hand printing sets incorporating such composing sticks	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
96.12	**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges ; ink-pads, whether or not inked, with or without boxes.**				
9612.1000	- Ribbons	45%	---	EPA	No.
9612.2000	- Ink-pads	45%	---	EPA	No.
96.13	**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.**				
9613.1000	- Pocket lighters, gas fuelled, non-refillable	45%	---	EPA	No.
9613.2000	- Pocket lighters, gas fuelled, refillable	45%	---	EPA	No.
9613.8000	- Other lighters	45%	---	EPA	No.
9613.9000	- Parts	45%	---	EPA	lb.
96.14	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**				
9614.0000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	45%	---	EPA	lb.
96.15	**Combs, hair-slides and the like ; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.**				
	- Combs, hair-slides and the like :				
9615.1100	-- Of hard rubber or plastics	45%	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9615.1900	-- Other	45%	---	EPA	lb.
9615.9000	- Other	45%	---	EPA	lb.
96.16	**Scent sprays and similar toilet sprays, and mounts and heads therefor ; powder-puffs and pads for the application of cosmetics or toilet preparations.**				
9616.1000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	45%	---	EPA	lb.
9616.2000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	45%	---	EPA	lb.
96.17	**Vacuum flasks and other vacuum vessels, complete with cases ; parts thereof other than glass inners.**				
9617.0000	Vacuum flasks and other vacuum vessels, complete with cases ; parts thereof other than glass inners.	45%	---	EPA	lb.
96.18	**Tailors' dummies and other lay figures ; automata and other animated displays used for shop window dressing.**				
9618.0000	Tailors' dummies and other lay figures ; automata and other animated displays used for shop window dressing	45%	---	EPA	lb.
96.19	**Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.**				
9619.0010	--- Napkins and napkin liners for infants	Free	---	EPA	lb.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9619.0020	--- Feminine sanitary towels and tampons	Free	---	EPA	lb.
9619.0030	--- Other disposable under garments	Free	---	EPA	lb.
9619.0040	--- Other	45%	---	EPA	lb.

Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1.- This Chapter does not cover :

(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07 ;

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06 ; or

(c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2.- For the purposes of heading 97.02, the expression « original engravings, prints and lithographs » means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4.- (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
97.01	**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles ; collages and similar decorative plaques.**				
9701.1000	- Paintings, drawings and pastels	10%	---	EPA	No.
9701.9000	- Other	10%	---	EPA	lb.
97.02	**Original engravings, prints and lithographs.**				
9702.0000	Original engravings, prints and lithographs	10%	---	EPA	No.
97.03	**Original sculptures and statuary, in any material.**				
9703.0000	Original sculptures and statuary, in any material	10%	---	EPA	No.
97.04	**Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.**				
9704.0000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07	10%	---	EPA	lb.
97.05	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9705.0000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	10%	---	EPA	lb.
97.06	**Antiques of an age exceeding one hundred years.**				
9706.0000	Antiques of an age exceeding one hundred years.	10%	---	EPA	lb.

Section XXII

SPECIAL CLASSIFICATION PROVISIONS

Chapter 98

Special Classification Provisions

CHAPTER NOTES

1. The provisions of this chapter are not subject to the rule of relative specificity in General Rule of Interpretation 3(a). Any article which isdescribed in any provision in this chapter is classifiable in that provision if the conditions and requirements thereof and of any applicableregulations are met.

2. The classification codes in Heading 98.01 through 98.55 are to be used in conjunction with the applicable classification code from Chapters 1 through 97, where the article meets the specified conditions for an exemption from duty.

3. The following conditions pertain to the use of the classification code(s) in **Subheading 9806.00**:

   (a) Any floriculturist, horticulturist or farmer registered with the Minister responsible for Agriculture or the Minister responsible for Fisheries may apply to the Minister for a certificate providing for a duty-free rate of duty on the following materials and equipment:

   (1) Fertilizers;
   (2) Insecticides;
   (3) Acaricides;
   (4) Rodentacides;
   (5) Fungicides;
   (6) Molluscicides;
   (7) Nematocides;
   (8) Herbicides;
   (9) Seeds;
   (10) Liners;
   (11) Commercially prepared animal feeds for horses, poultry, swine, bovines, small ruminants, rabbits and fish;,
   (12) Shade Cloth;
   (13) Ground Cover;
   (14) Plastic Mulch;
   (15) Irrigation tubing, equipment and supplies;
   (16) Potting Soil, including vermiculite, pearlite, coir (coconut fibre), rock wool;
   (17) Portable Spray Tanks;
   (18) Harvesting equipment;
   (19) Pumps;
   (20) Agriculture Sprayers.

(b) Where the goods are purchased in The Bahamas the customs duties paid on those goods shall be refunded by the Comptroller of Customs upon presentation of a certificate from the Minister of Agriculture.

(c) Use of the exemption is subject to the approval of the Minister.

4. The following conditions pertain to the use of classification code(s) in **Subheading 9807.00**:

(a) Any farmer registered with the Minister for Agriculture, and upon presentation of a certificate from the Minister of Agriculture may apply to the Minister for a certificate providing for a duty-free rate of duty on the following materials and equipment for use in the livestock and fish farming industries:

(1) baby chicks for grow out
(2) broodstock
(3) brooding and heating lamps
(4) bulk feed tanks
(5) cattle and hog wires
(6) egg cartons
(7) feeder and feeding systems
(8) freezer units and insulation for agricultural produce (to remain on farm premises);
(9) hatching eggs
(10) laboratory equipment
(11) livestock
(12) materials for the construction of green houses and livestock holding facilities
(13) post larvae and juvenile stock (which will be imported for the purpose of growing them to a harvestable stage)
(14) machetes.

(b) Use of the exemption is subject to the approval of the Minister.

5. The following conditions pertain to the use of classification code(s) in **Subheading 9808.00**:

(a) Any fisherman, upon presentation of a certificate from the Minister of Fisheries, may apply to the Minister for a certificate providing for a duty-free rate of duty on the following materials and equipment for use in the commercial fishing and bone fishing industries:

(1) bait and feed;
(2) bone fishing vessels and engines;
(3) engines for fishing vessels;
(4) fishing vessels;
(5) freezing units and insulation for fishing vessels only (excluding chest freezers and refrigerators)
(6) major fishing gear;
(7) materials for fish traps and assembled traps;
(8) navigational equipment;

(9) reverse osmosis and ice making machines to be fixed on the vessels only.

(b) Use of the exemption is subject to the approval of the Minister.

6.- The following conditions pertain to the use of the classification code(s) in **Heading 98.10**:

(a) In the case of an adult passenger who is a returning resident the general exemption applies to:-

(1) all household effects, wearing apparel, articles of personal adornment, toilet articles
(2) and similar personal effects, being household effects, apparel, articles and effects
(3) proved to have been taken out of The Bahamas by him;
(4) alcoholic beverages not exceeding one quart of spirits and one quart of wine;
(5) tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
(6) any other articles not intended for sale nor for the purpose of any business, being articles brought into The Bahamas by the resident up to a limit in value of $300.00, upon the resident proving to the satisfaction of the Comptroller that the resident has not already claimed exemptions from duty under this provision on two previous occasions during the same calendar year, except that where any resident (regardless of age) is returning after an absence of one year or more, the limit of value of such articles shall be $500.00.

(b) In the case of an adult passenger, who is not a returning resident the general exemption applies to:

(1) all baggage (including wearing apparel, articles of personal effects, being apparel,
(2) articles and effects possessed and used abroad by such passenger) not intended for sale;
(3) alcoholic beverages not exceeding one quart of spirits and one quart of wine;
(4) tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
(5) any other articles up to a value of $100.00.

(c) The provisions of item (a) (4 & 5), and (b) (3 & 4) , shall apply only to adult passengers.

(d) A "returning resident" means a person returning from a journey outside The Bahamas, who prior to his departure from The Bahamas on that journey was ordinarily a resident in The Bahamas for a period exceeding one year.

7. The following conditions pertain to use of the classification code(s) in **Heading 98.15**:

(a) The following goods are eligible for the general exemption when imported with the prior approval of the Minister by a religious organization for its exclusive use, and upon presentation of a certificate from the Minister:

(1) Organs;
(2) Pianos;
(3) Drums;
(4) Tambourines;
(5) Trumpets;
(6) Saxophones;
(7) Guitars;
(8) Other musical instruments;
(9) Bells;

(10) Altar Candles;
(11) Stained Glass Windows;
(12) Communion Wafers;
(13) Wine & Water Clarets;
(14) Torches;
(15) Holy Water Vessels
(16) Chalices;
(17) Ciboria (Wafers)
(18) Bread Containers;
(19) Tabernacles;
(20) Crucifixes (Crosses)
(21) Communion Linens;
(22) Communion Glasses;
(23) Statues;
(24) Altar and Accessories;
(25) Congregational chairs and pews;
(26) Altar chairs;
(27) Carpet;
(28) Audio equipment;
(29) Altar Wine.

8. The following conditions apply to the use of the classification code(s) in **Subheading 9816.00**:

   (a) Use of this exemption requires prior approval of the Minister and is available only for the period commencing 1st July, 2011 and ending 30th June, 2016.

9. The following conditions apply to the use of the classification code(s) in **Subheading 9817.00**:

   (a) For use with respect to all goods which the Minister is satisfied are intended for the relief of persons who have suffered hardship or loss as a result of an exigency affecting either the whole of The Bahamas, or a particular area of The Bahamas and which exigency has been declared by the Minister, by notice in the Gazette, to be an exigency which qualifies for the purposes of the exemption permitted under this item.

   (b) The importation of goods under the provisions of this item shall only be permitted during such period as the Minister shall specify by notice in the Gazette.

10. The following conditions apply to the use of the classification code(s) in **Subheading 9818.00**:

    (a) Any manufacturer registered with the Minister responsible for Trade and Industry is eligible for an exemption applying a duty-free rate of duty on the following materials and equipment for use in the manufacture of handicraft items or for use in cottage or light industries:

        (1) Absorbent;
        (2) aluminium;
        (3) aluminium paste;
        (4) aluminium plait wire;
        (5) ammonia;
        (6) assorted clock parts;
        (7) assorted herbs;

(8) astracote;
(9) baking parchment;
(10) barrel cover metal molds;
(11) beads;
(12) beeswax;
(13) block wax;
(14) bottom and top hood extrusion;
(15) bowstring cording;
(16) brass;
(17) brass sheets;
(18) burlap;
(19) calcium;
(20) calcium carbonate;
(21) canvas material;
(22) carbon fibre;
(23) carburetor kits;
(24) carmel;
(25) cartridge drum;
(26) caustic soda;
(27) ceramic madia;
(28) ceramic paints;
(29) cereal binder;
(30) chicken wire;
(31) chlorine;
(32) chocolate extract;
(33) citric acid;
(34) citrus;
(35) clay clutch;
(36) clay glomax;
(37) clay slip;
(38) cobalt;
(39) copper;
(40) copper pipe-tubing photovoltaic panels;
(41) corrugated sheets;
(42) cotton;
(43) cotton for knit;
(44) curry powder;
(45) cutaway interlining;
(46) cyanoacrylite adhesive;
(47) cylinders;
(48) cylinder heads;
(49) Dacron plastic;
(50) Deformer;
(51) Dried flowers;
(52) Drum powder;
(53) Emulsions;
(54) Essential oils;
(55) Ethylene glycol;
(56) Extrude faming material;
(57) Fabric;

(58) Felt;
(59) Fiberglass cloth;
(60) Fiberglass mender;
(61) Fletching feathers;
(62) Floss of embroidery;
(63) Flower oil;
(64) Foam gents;
(65) Foam rubber sheet;
(66) Frame mouldings;
(67) Fruit flavours (essence);
(68) Galvanized wire;
(69) Gasket rinse;
(70) Gel coat;
(71) Glass rods;
(72) Glass tubes;
(73) Glaze;
(74) Glitter wax;
(75) Glue;
(76) Glycerin;
(77) Gum Arabic;
(78) Hat wire;
(79) Hardcoat solution;
(80) Headers;
(81) Housing fiberglass;
(82) Inks;
(83) Jars, lids and caps for processing;
(84) Jelling;
(85) Jerk base;
(86) Rolls of plastic;
(87) Latex acrylic;
(88) Latex vinyl acrylic;
(89) Leather;
(90) Lens cleaning spray and solution;
(91) Linch glass rods;
(92) Linings/materials;
(93) Magnetic rollers;
(94) Mal board;
(95) Moulds (rubber, plastic, glass and metal);
(96) Mould pre-coat solution;
(97) Mould seal;
(98) Monobutyl ether (EB);
(99) Paraffin wax (pellets);
(100) Particle-board;
(101) Pile materials;
(102) Pine oil;
(103) Pine and tubing;
(104) Pistons;
(105) Plastic face and clock;
(106) Plastic insert and bottom plate;
(107) Plastic sheets;

(108) Plastic stands;
(109) Plywood;
(110) Polyurethane resin;
(111) Primary charge rollers;
(112) Radiator paint;
(113) Raw arrow shafts;
(114) Rejuvenator;
(115) Resin;
(116) Ribbons;
(117) Screws;
(118) Rods;
(119) Sail cloth;
(120) Sausage casings;
(121) Scored sheets;
(122) Sheet metal;
(123) Silk screen;
(124) Slats;
(125) Soap base;
(126) Soap blocks;
(127) Sodium benzoate;
(128) Sodium sulphate;
(129) Spices;
(130) Split timber (staves);
(131) Stainless steel;
(132) Stainless steel pipe;
(133) Steacin;
(134) Stearic acid;
(135) Steering components;
(136) Storm bar extrusions upper;
(137) Straws (fine, multi-coloured);
(138) Stuffing material;
(139) Surfactant base;
(140) Tamol;
(141) Texanol;
(142) Throttle trigger assembly;
(143) Titanium oxide;
(144) Toner;
(145) Treatment chemical;
(146) Trimmed sheets;
(147) Triton;
(148) Tubing;
(149) Tubes;
(150) Tubular steel;
(151) Urea;
(152) U-Tracks/side rails;
(153) Velcro;
(154) Video shells;
(155) Video taps (pancakes);
(156) Wax block pellet form;
(157) Welding wire;

(158) Wick;
(159) Wick clips;
(160) Wire;
(161) Wood.

(b) The importation of the goods and equipment under (a) shall be subject to such conditions as imposed by the Minister and shall be permitted for a period of one year and may be extended annually by the Minister for a further maximum aggregate period of five years.

(c) Where any processing equipment and garment manufacturing equipment imported for use in the manufacture of handicraft, cottage and light industries is used by a manufacturer forany purpose other than that for which the exemption was granted the customs duties which would have been payable shall immediately become payable.

(d) Cottage or light industries means any petty business, very small business or small business as referred to in section 4 of the Business Licence Act (Ch.329).

11. The following conditions pertain to the use of the classification code(s) in **Subheading 9824.00:**

(a) Any manufacturer in the cottage or light industry or commercial printer registered with the Minister responsible for Trade and Industry may apply to the Minister for a certificate providing for a reduced rate of duty of 10% on any of the following materials and equipment for use in the commercial printing industry as the Minister may approve:

(1) Book binding machines;
(2) Chemicals for developing and fixing negatives;
(3) Commercial staples;
(4) Foundation solutions;
(5) Jumbo roll of printers' paper;
(6) Lithographic camera;
(7) Lithographic film;
(8) Plate maker;
(9) Plate material;
(10) Press;
(11) Press blankets and rollers;
(12) Printers ink;
(13) Thermographic power;
(14) Toner and etch;
(15) Toner cartridges/colour inks

12. Use of the following headings, and their applicable exemptions, requires prior approval or action by the Minister and/or the Comptroller of Customs:

Headings: **98.06**, **98.07**, **98.08**, **98,10**, **98.15**, **98.16**, **98.17**, **98.18**, **98.19**, **98.20**, **98.22**, **98.24**, and **98.29**.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.01	**Exemption from duty for goods for use by consular, diplomatic, and international organizations**				
9801.0010	Goods for use by consulates and consular officers, as specified by or under the Consular Relations and Commonwealth Officers Act	Free			
9801.0020	Goods for use by diplomatic offices and diplomatic officers, as specified by the Minister	Free			
9801.0030	Goods for use by international organizations, as approved by the Minister	Free			
98.02	**Exemption from duty for establishments of foreign states**				
9802.0000	Goods for the use of an official establishment wholly maintained and operated by a Foreign State pursuant to an agreement with the Government of The Bahamas	Free			
98.03	**Exemption from duty for the Bahamas National Trust**				
9803.000	Goods for use exclusively by the Bahamas National Trust, when imported with the prior approval of the Minister	Free			
98.04	**Exemption from duty for charitable goods**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9804.000	Goods imported by a charitable organization with the prior approval of the Minister and for use exclusively for charitable purposes	Free			
98.05	**Exemption from duty for gifts to the Government**				
9805.0000	Gifts to the Government of The Bahamas	Free			
98.06	**General exemption for registered floriculturist, horticulturist, agricultural co-operative societies and farmers**				
9806.0000	Goods for use by registered floriculturist, horticulturist, agricultural cooperative societies and farmers that meet the conditions specified in Note 3 to this Chapter	Free			
98.07	**General exemption for goods for use in the livestock and fish farming industries**				
9807.0000	Goodsfor use in the livestock and fish farming industries that meet the conditions specified in Note 4 to this Chapter	Free			
98.08	**General exemption for goods for registered fishermen for use in the commercial fishing and bone fishing industries**				
9808.0000	Goodsfor use in the commercial fishing and bone	Free			

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	fishing industries that meet the conditions specified in Note 5 to this Chapter				
98.09	**General exemption for aircraft parts and accessories for use by aircraft on scheduled international air services, by BahamasAir Holdings Limited, and aircraft on scheduled and chartered air services domestically and internationally**				
9809.00	Aircraft parts and accessories for use by aircraft on scheduled and chartered domestic and international flights				
9809.0010	Aircraft accessories and instruments necessary for aircraft operations	Free			
9809.0020	Lubricants, de-icing fluids, hydraulic and cooling fluids to be used by aircraft	Free			
9809.0030	Equipment and machinery specifically designed for ground repair, maintenance and service aircraft for use within the limits of an airport	Free			
9809.0040	Catering equipment owned or leased by airport operators for use aboard aircraft	Free			
98.10	**General exemption for baggage of passengers**				
9810.1000	Of returning residents who meet the conditions specified in Note 6 (a)	Free			

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9810.2000	Of other passengers who meet the conditions specified in Note 6(b)	Free			
98.11	**General exemption for used personal clothing**				
9811.0000	Used personal clothing, including footwear, imported by a returning resident	Free			
98.12	**General exemption for collector's pieces and works of art.**				
9812.0000	Collector's pieces and works of art consigned to and for exhibition in public galleries, museums and other public institutions and not for resale.	Free			
98.13	**General exemption for educational, scientific and cultural goods**				
	Articles imported for use by private or public educational institutions				
9813.0010	Patterns, models, wall charts and visual aids for use exclusively for demonstrating and teaching purposes	Free			
9813.0011	Scientific or other instruments, apparatus, equipment and materials	Free			
9813.0012	Sound recordings and films (still or cinematograph) of an educational, scientific or cultural character for exclusive use	Free			

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9813.0013	Goods recommended and approved by the Minister of Education as building materials and supplies for the construction, renovation and repair of educational institutions	Free			
9813.0014	Goods recommended and approved by the Minister of Education as furniture for educational institutions	Free			
9813.0015	Other goods exclusively for use in or by private or public educational institutions	Free			
	Articles imported by teachers for classroom use in any school in The Bahamas				
9813.0020	School supplies	Free			
	Articles imported for use by scientific institutions				
9813.0030	Patterns, models, wall charts and visual aids for use exclusively for demonstrating and teaching purposes	Free			
9813.0031	Scientific or other instruments, apparatus, equipment and materials imported for purposes of scientific research	Free			
9813.0032	Sound recordings and films (still or cinematograph) of a scientific nature for exclusive use	Free			
	Articles imported for use by cultural institutions, societies				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	or broadcasting organizations				
9813.0040	Patterns, models, wall charts and visual aids for use exclusively for demonstrating and teaching purposes in cultural institutions	Free			
9813.0041	Scientific or other instruments, apparatus, equipment and materials imported for purposes of scientific research for use in cultural institutions	Free			
9813.0042	Sound recordings and films (still or cinematograph) of an educational, scientific or cultural character for use exclusively by cultural institutions, societies or broadcasting organizations	Free			
	Articles imported by institutions or organizations concerned with the welfare of the handicapped:				
9813.0050	Specially designed articles or raw materials for the educational, scientific, cultural or economic advancement of the handicapped	Free			
	Articles imported for use by the handicapped, chronically ill, socially disadvantaged, or the elderly:				
9813.0060	Equipment and materials for research of the Acquired Immune Deficiency Syndrome (AIDS)	Free			

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9813.0061	Equipment and materials for the treatment or assistance of persons infected with AIDS or the Human Immune Deficiency Virus (HIV)	Free			
9813.0062	Specialized equipment, medical supplies and domestic supplies for use by the handicapped, chronically ill, socially disadvantaged or the elderly	Free			
98.14	**General exemption for sporting equipment**				
9814.0000	Sporting equipment for use of schools and sporting associations	Free			
98.15	**General exemption for goods imported by a religious organization for its exclusive use**				
9815.0000	Goodsfor the exclusive use of a religious organization that meet the conditions specified in Note 7 to this Chapter	Free			
98.16	**General exemption for medical equipment and building material**				
9816.0000	Medical equipment and building materials imported by the Public Hospitals Authority or the National Insurance Board for use in hospitals, mini-hospitals or clinics that meet the conditions specified in Note 8 to this Chapter	Free			

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9817.0000	Goods intended to provide relief in response to a declaration of exigency by the Minister that meet the conditions specified in Note 9 to this Chapter	Free			
98.18	**General exemption for production materials for cottage and light industries**				
9818.0010	Raw materials for use in the manufacture of handicraft items or for use in cottage and light industries that meet the conditions specified in Note 10 to this Chapter	Free			
9818.0020	Processing equipment and garment manufacturing equipment for use in the manufacturing of handicraft items and garments in the cottage industry	10% reduction in General Rate of duty			
9818.0030	Raw materials for use in the manufacture of handicraft items or for use in cottage and light industries that meet the conditions specified in Note 10 to this Chapter	Free			
9818.0040	Raw materials for use in the manufacture of handicraft items or for use in cottage and light industries that meet the conditions specified in Note 10 to this Chapter	10% reduction in General Rate of duty			
9818.0050	Raffia substitutes for use in the straw work industry	Free			
98.19	**General exemption for promotional articles for touristic purposes**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9819.0000	Records, tapes and other recorded media for sound or similarly recorded phenomena, as approved by the Minister	Free			
98.20	**General exemption for re-imported Bahamian cultural products**				
9820.0010	Locally-produced Bahamian art work reproduced abroad by mechanical or photochemical process, as approved by the Comptroller of Customs	Free			
9820.0020	Locally-produced Bahamian records, cassettes, CDs and DVDs printed and pressed abroad,as approved by the Comptroller of Customs	Free			
98.21	**General exemption for historic buildings**				
9821.0000	Materials used to restore and maintain historic buildings registered in the National Register	Free			
98.22	**General exemption for articles temporarily imported or exported**				
9822.0010	Bahamian art work temporarily exported for exhibition then re-imported	Free			
9822.0020	Musical instruments temporarily imported for use in The Bahamas then re-exported	Free			
9822.0030	Photographic and	Free			

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	cinematographic equipment, sound recorders, sound reproducers temporarily imported for use by foreign journalists, radio, television and motion picture services then re-exported				
9822.0040	Actors' clothing and props temporarily imported to accompany motion picture services then re-exported, upon recommendation by the Minister of Tourism and approval of the Minister	Free			
98.23	**Importation and re-exportation of precious metals for the Securities Exchange**				
9823.0000	Precious metals imported or exported for the Securities Exchange as referred to in the Securities Industry Act, 1999	Free			
98.24	**General exemption for printing equipment and raw materials**				
9824.0000	Goods for commercial printers for use in the commercial printing industry that meet the conditions specified in Note 11 to this Chapter	10% reduction in General Rate of duty			
98.25	**Samples of merchandise**				
9825.0000	Articles imported in small quanitities, limited sizes or mutilated condition, incapable of being used for their normal purpose and with no commercial value	Free			

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.26	**Trophies**				
9826.0000	Cups, shields, medals and similar articles having no other use except as trophies to convey awards for military, civil or public service or for distinction in literature, art, science or sport	Free			
98.27	**General exemption for systems buldings for Government housing projects**				
9827.0000	Goods recommended and approved by the Minister responsible for Housing as constituting materials and components of systems building when imported by the Minister or a contractor authorized by the Minister for use in the construction of housing units in any Government housing project	Free			
98.28	**Goods manufactured or processed in the Port Area**				
9828.0000	Goods manufactured or processed in the Port Area by manufacturers registered with and approved by the Ministry responsible for Trade and Industry	Free			
98.29	**General exemption for vessels and vessels parts**				
9829.0010	Vessels holding a valid permit under the Boat Registration Act, Section 4	Free			
9829.0020	Entry of ships of 150 gross tons or more	Free			

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9829.0030	Entry of Bahamian-registered pleasure vessels of less than 150 gross tons and not less than 30 feet in length	Free			
9829.0040	Entry of pleasure vessels, not carrying cargo, wholly owned by persons not ordinarily resident in The Bahamas, for a period not exceeding twelve (12) months during which it will not be used for any commercial purposes	Free			
9829.0050	Motor vessels for use in the Inter-Island service, with the prior approval of the Minister	Free			
9829.0060	Engine and other mechanical parts for motor vessels used in the Inter-Island service, with the prior approval of the Minister	Free			
9829.0070	Parts for temporary cruising vessels imported under a temporary cruising permit (Form No. C-39)	Free			
9829.0080	Hackney carriages, as defined in the Cabs Act, Section 2, with the prior approval of the Minister	Free			
98.30	**Potable water**				
9830.0000	Fresh water imported in bulk for use in Inagua and any other Island specified by the Minister by Order	Free			
98.31	**Feed for birds and animals in zoological gardens**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9831.0000	Feed for birds and animals in zoological gardens	Free			
98.32	**Supplies for Arawak Cay Port**				
9832.0000	Building supplies and equipment for the construction and equipping of the Arawak Cay Port, commencing on July 1st, 2010 and ending on June 30th, 2013	Free			
98.33	**Spirit and Beer Manufacturing Act**				
9833.0010	Businesses under 5 years	Free			
9833.0020	Businesses over 5 years	10%			
98.34	**Burmah Oil**				
9834.0000	Burmah Oil	Free			
98.35	**Water & Sewerage Act**				
9835.000	Water & Sewerage Act	Free			
98.36	**The Bridge Authority Act**				
9836.0000	The Bridge Authority Act	Free			
98.37	**Nassau Airport Development Project**				
9837.0000	Nassau Airport Development Project	Free			
98.38	**The Sports Center Project**				
9838.0000	The Sports Center Project	Free			
98.39	**The Ocean Industries Act**				
9839.0000	The Ocean Industries Act	Free			
98.40	**Broadcasting Act**				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9840.0010	Items related to Z.N.S.	Free			
9840.0020	Items related to Cable Bahamas	Free			
98.41	**AUTEC Agreement**				
9841.0000	AUTEC Agreement	Free			
98.42	**Clifton Heritage Authority Act**				
9842.0000	Clifton Heritage Authority Act	Free			
98.43	**Immunities & Privileges Act**				
98.43.0000	Immunities & Privileges Act	Free			
98.44	**Long Range Proving Ground Act**				
9844.0000	Long Range Proving Ground Act	Free			
98.45	**Nassau Revitalization Act**				
9845.0000	Nassau Revitalization Act	Free			
98.46	**Family Island Development Encouragement Act**				
9846.0000	Family Island Development Encouragement Act	Free			
98.47	**Central Bank Act**				
9847.0000	Central Bank Act	Free			
98.48	**Re-Imported Goods**				
9848.0000	Re-Imported Goods	Free			
98.49	**Albany Project**				
9849.0000	Albany Project	Free			
98.50	**Petroleum Act**				
9850.0000	Petroleum Act	Free			

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.51	**Consular Relations and Commonwealth Officers**				
9851.0000	Consular Relations and Commonwealth Officers	Free			
98.52	**Hotel Encouragement Act**				
9852.0010	Hotel Encouragement Act (L1)	Free			
9852.0020	Hotel Encouragement Act (L2)	Free			
9852.0030	Hotel Encouragement Act Construction Plant	Free			
98.53	**Agriculture Manufacturers Act**				
9853.0000	Agriculture Manufacturers Act	Free			
98.54	**Industries Encouragement Act**				
9854.0000	Industries Encouragement Act	Free			
98.55	**Electricity Act**				
9855.0010	Items – New Providence (N.P.)	10%			
9855.0020	Generators and Engines (N.P.)	Free			
9855.0030	Items – Family Islands (F.I.)	10%			
9855.0040	Generators and Engines – Family Islands (F.I.)	Free			

Chapter 99

Other Special Classification Provisions

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9901.00	**Human Remains**				
9901.0010	--- In casket	Free			
9901.0090	--- Other	Free			