

CHAPTER 50:01 - CUSTOMS AND EXCISE DUTY: SUBSIDIARY LEGISLATION

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Customs and Excise Duty Regulations

Import and Export List Notice

CUSTOMS AND EXCISE DUTY REGULATIONS

(under section 130)

(28th March, 1974)

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PART I
Preliminary (regs 1-2)

1. Citation

These Regulations may be cited as the Customs and Excise Duty Regulations.

2. Interpretation

In these Regulations, unless the context otherwise requires-

"**foreign-going**" means departing from any place within the common customs area to any place outside the common customs area;

"**proper officer**" means any officer whose right or duty it is to require the performance of or to perform the act referred to.

PART II

Administration, General Duties and Powers of Director and Officers, and Application of Act (regs 3-5)

3. Officers to perform temporary and additional duties

(1) Any officer may at any time be called upon to perform temporarily duties other than those ordinarily appertaining to his class or grade.

(2) Officers may be called upon at any time to perform, in addition to their normal duties, such clerical work as the Director may decide.

4. Officers required to undertake extra attendance

No officer shall have the right to refuse to undertake extra attendance but the Director may exempt an officer from such attendance in general or in any particular case.

5. Production of authority by officer

Any officer whose normal duty it is to conduct inspection under the Act shall, on arrival at the premises of any importer, manufacturer or any other person on routine inspection duties, declare his official capacity and purpose and produce the authority issued to him by the Director to conduct such inspection, but the provisions of this regulation shall not apply in circumstances which the Director considers exceptional.

PART III

Importation, Exportation and Transit of Goods (regs 6-17)

6. Appointment of places of entry, authorized roads and routes, etc.

(1) The places, roads, routes, sheds, entrances and exits appointed or prescribed under section 7 of the Act and their use or employment for the purposes for which they have been so appointed or prescribed shall be subject to the conditions stated in the Eighth Schedule hereto.

(2) No person shall enter any place appointed under section 7 of the Act, except the persons required by the department to enter it, the proper officers and such other persons as the Director may permit to enter such place.

7. Landing of aircraft at places not appointed for that purpose

(1) The pilot of any aircraft arriving in Botswana from a place outside the common customs area who is forced by stress of weather, accident or other circumstances beyond his control to land at a place in Botswana not appointed as a customs and excise airport

(whether or not such aircraft has already called at any place in Botswana), shall forthwith report the arrival of his aircraft in terms of section 8 of the Act and the circumstances of such arrival to the proper officer at that place.

(2) If no customs and excise officer is stationed at the place mentioned in subregulation (1) such pilot shall forthwith report the circumstances of his arrival to the magistrate or a member of the Botswana Police Force at or nearest to that place and such pilot shall also as early as possible make a report in terms of section 8 of the Act to the proper officer at the place at which such aircraft was next due to land or to the proper officer nearest to the place where he has landed.

(3) Such pilot shall forthwith take steps to prevent the landing, loss, damage, removal or pilferage of any cargo or other goods on such aircraft or, if any cargo or other goods are landed from such aircraft when in distress, to prevent the loss, damage, removal or pilferage of any cargo or other goods so landed.

(4) He shall also report available particulars of all cargo or other goods landed from such aircraft to the proper officer, magistrate or a member of the Botswana Police Force.

(5) The pilot of such aircraft shall also prevent the passengers and crew of such aircraft from leaving the immediate vicinity thereof unless the permission of the proper officer, magistrate or a member of the Botswana Police Force has been obtained or the circumstances demand otherwise.

(6) Any magistrate or a member of the Botswana Police Force to whom a report is made by a pilot of such aircraft shall report the circumstances to the nearest proper officer by the most expeditious means available and shall render all possible assistance to such pilot to comply with the requirements of subregulations (3), (4), and (5).

8. Report of arrival or departure of aircraft

(1) The report referred to in section 8(1)(a) of the Act shall state the information required in the form CE.2 specified in these Regulations.

(2) The pilot of any foreign-going aircraft shall, before its departure from any place in Botswana, deliver to the proper officer one general declaration in the form CE.2 in respect of all destinations together and a separate transire in the form CE.4 (Transire-For a Destination in the Common Customs Area) in respect of each such destination.

(3) A manifest, in the form CE.3, of all goods shipped as stores ex customs and excise warehouse and of all excisable and sales duty goods shipped as stores on such foreign-going aircraft (or alternatively copies of all bills of entry for shipment of such goods), shall be sealed by the proper officer to such general declaration.

(4) A manifest, in the form CE.3, of all goods ex customs and excise warehouse or goods on which a drawback of customs or excise duty is due on export or imported goods on which duty has not been paid or excisable or sales duty goods, exported or removed in bond on such foreign-going aircraft to a place outside the common customs area (or alternatively copies of all bills of entry for shipment of such goods), shall be sealed to such general declaration.

(5) A copy of the report outwards in the form CE.2 incorporating copies of the manifests of all goods shipped at that place on such foreign-going aircraft for a destination outside the

common customs area (including again the goods mentioned in subregulation (4), shall be sealed to such general declaration.

(6) The pilot of such foreign-going aircraft shall submit, at the time of reporting inwards of such aircraft, to the proper officer at every place in the common customs area at which such aircraft calls, the general declaration issued to him at every place in the common customs area at which such aircraft has previously called and such declaration may be retained by the proper officer until the time of departure of such aircraft.

(7) To the transire submitted in terms of section 8(6) of the Act by the pilot of a foreign-going aircraft in respect of each place in the common customs area at which it is due to call the proper officer shall seal a manifest, in a form approved by the Director, of goods removed in bond or, alternatively, copies of all bills of entry for the removal of goods in bond to that place (or if no goods for removal in bond have been shipped for that place, the relative transire must bear a statement to that effect) and such transire shall contain a statement whether or not goods of the nature referred to in subregulation (3) or (4) have been shipped at any place in the common customs area.

(8) Such transire shall also contain a manifest of goods carried coastwise and shall be handed to the proper officer at the time of reporting inwards of such aircraft at the place of destination and shall be retained by the proper officer at that place.

(9) The proper officer may refuse clearance for the departure of any aircraft from any place unless evidence to his satisfaction has been produced that the pilot of such aircraft has complied with the provisions of all laws of Botswana and the customs laws of the common customs area with which it was his duty to comply.

(10) The pilot of any aircraft arriving at or departing from any place in Botswana shall submit to the proper officer the number of copies of such documents as are referred to in subregulations (1) to (9) as the proper officer requires.

9. Boarding and searching of aircraft

(1) All sealable goods which have not been declared by the pilot or any member of the crew of an aircraft at any place in Botswana under section 9 of the Act and any other goods (not being the personal baggage or possessions of the pilot, crew or passengers) which the pilot is unable to prove to the satisfaction of the proper officer to be manifested for discharge at any other place shall be treated as illicit goods and shall be liable to forfeiture.

(2) The proper officer may prohibit any person who has no official business on such aircraft from boarding the aircraft until such formalities on arrival of the aircraft relating to customs and excise requirements as he may decide have been completed.

10. Aircraft stores

(1) The declaration required under section 9 of the Act shall be made in the form CE.5 and shall be handed to the proper officer on demand immediately upon arrival of any aircraft at any place in Botswana and, if not demanded before the time of reporting of such aircraft, the said form shall be submitted to the proper officer at the time of reporting of such aircraft.

(2) The declaration required to be made under section 9 of the Act shall be made individually on the same form by the pilot and every member of the crew of any aircraft.

(3) The pilot and every member of the crew of an aircraft arriving in Botswana directly from a place outside the common customs area may, during the stay of such aircraft, be permitted by the proper officer to retain in his personal possession, and for his personal use, duty free stores in accordance with the following scale-

	<i>Tobacco in any form</i>	<i>Potable spirits in any form</i>	<i>Wine</i>	<i>Beer or Stout</i>
The pilot	230 grams	1 litre	3 litres	3 litres
Officers	175 grams	1 litre	3 litres	3 litres
Other members	115 grams	Nil	3 litres *(1)	Nil

(4) This regulation shall not entitle the pilot or any member of the crew to land such goods without the payment of duty except with the permission of the proper officer.

(5) If required to do so by the proper officer the pilot or any member of the crew shall produce all sealable goods in his possession.

(6) The proper officer shall place under seal all quantities in excess of those enumerated in subregulation (3), as well as any other goods mentioned in section 9 of the Act or subregulation (7) (and the pilot shall provide every facility for such sealing) but the proper officer may permit the pilot of an aircraft or any member of the crew of an aircraft to leave any sealable stores in his possession on arrival of such aircraft in Botswana in the custody of the proper officer until re-exported under official supervision by such pilot or member of the crew.

(7) The following goods are declared to be sealable goods-

- (a) undesirable publications, objects or film;
- (b) fire-arms (which include gas and alarm pistols and gas rifles of a calibre of 5,6 mm and larger) and ammunition; and
- (c) dangerous weapons (which include swords, daggers, bayonets, knives with cutting edges of 10 cm or more in length (excluding knives for domestic or industrial purposes), loaded or spiked sticks, knuckle-dusters, flick knives, batons of solid rubber, teargas pens and pistols, etc., and walking sticks, etc., which are capable of concealing a blade or any other deadly weapon).

(8) The pilot of an aircraft shall not permit any customs and excise seal on any goods in terms of section 9 of the Act to be broken until the aircraft is en route to a place outside the common customs area without intending to land again at any place in the common customs area.

11. Landing of goods from aircraft; deposit of goods in transit shed

(1) Except as provided in this regulation, goods shall be landed from an aircraft only between the hours of 7.30 a.m. and 5.00 p.m. from Monday to Friday.

(2) The landing of goods shall not be effected at any other time or on Saturdays, Sundays or public holidays, except with the special permission in writing of and under the conditions imposed by the proper officer.

(3) Pilots or their agents requesting permission to land goods from an aircraft at times other than those specified in subregulation (1) or on Saturdays, Sundays or public holidays, shall pay to the proper officer the prescribed charges for the attendance of such officers as the proper officer may deem necessary.

(4) The pilot, agent or the representative of such pilot or agent, or any other person landing goods before due entry thereof, shall remove such goods only into a duly appointed transit shed (or other place previously approved by the Director) and shall stack such goods in such manner as will readily enable a complete check of all packages to be made.

(5) Goods shall not be removed from one transit shed to another without the specific permission of the proper officer.

(6) Goods in transit, or goods marked for another place, shall, on being landed, be kept entirely separate from other goods, and packages which are damaged or from which the whole or part of the contents is missing shall not be placed on board any vehicle for removal to another place until they have been examined in the presence of the proper officer and their contents ascertained.

(7) The packages shall then be repaired to the satisfaction of the proper officer and be sealed by him.

(8) Goods shall, on being landed, not be stacked in the open except with the special permission of the proper officer.

(9) In all cases where landed goods are deposited in the open, the conditions relating to stacking, as stipulated in subregulations (4), (5), (6) and (7), shall apply.

(10) The Director may permit goods which have been duly entered before landing to be landed direct from an aircraft into vehicles for immediate conveyance to their destination on condition that the goods are stowed in the vehicles in such a manner that they can readily be checked.

(11) The Director may permit goods of any class or kind which have not been entered before landing to be landed direct from an aircraft into vehicles on such conditions as he may impose in each case.

(12) If any package landed from an aircraft is leaking or if the whole or part of its contents is missing or if the package is in a damaged condition or the mass of any package differs from the invoiced or manifested mass thereof, the contents of such package (hereinafter referred to as a "discrepant package"), ascertained by examination as stated below, shall subject to section 46(1) of the Act, be accepted as being all the goods imported in such package provided-

- (a) such package is examined as early as possible after landing but not later than the expiry of the time referred to in section 40(1) and (2), or removal of such package

from the transit shed where it was deposited on landing, whichever is the earlier, or, if not so deposited, before removal from the place where it was landed;

- (b) such package is examined, in the case of examination of the package after due entry thereof, by the importer, and in the case of examination of the package before due entry thereof, by the pilot of the aircraft from which it was landed, in the presence of and in conjunction with the proper officer;
- (c) an account of the contents of the package (or of the missing goods) issued by the carrier is furnished to the proper officer by the importer or the pilot, as the case may be;
- (d) the account is legible and identifies the missing goods to the satisfaction of the Director and is signed and dated by the proper officer, importer or pilot, as the case may be, who conducted the examination;
- (e) the account of such discrepant package specifies the identifying marks, numbers and other particulars of each package examined and specifies the actual contents (or the missing goods) of each package separately; and
- (f) there is no evidence that the missing goods or any portion thereof entered into consumption in the common customs area, even when the duty on the goods missing therefrom does not exceed P25.

(13) Subregulation (12) shall *mutatis mutandis* apply in respect of any discrepant package landed from a railway train in which such package was imported and for that purpose any reference to the pilot of the aircraft shall be deemed to be a reference to the carrier of the package.

(14) Subregulation (12) shall *mutatis mutandis* apply in respect of any discrepant package imported by road and for that purpose any reference in the said subregulation to the proper officer, the pilot of the aircraft, to the time of examination and to any account shall be deemed to be a reference to the proper officer at the place where the conveying vehicle entered Botswana, to the carrier of the package, to the time while such vehicle is under the control of the proper officer at such place and to the account taken by the proper officer of the contents of such package, respectively.

(15) Subregulation (12) shall *mutatis mutandis* apply in respect of any discrepant package imported by post and for that purpose any reference in the said subregulation to the pilot of the aircraft, to the time of examination and to any account shall be deemed to be a reference to any postal official in whose custody the package is prior to delivery, to the time while such package is in the custody of such official and to an account of the missing goods endorsed by such official on the relative postal manifest respectively:

Provided that the contents of such discrepant package shall be accepted as being all the goods imported in that package even where the duty on the goods missing therefrom does not exceed P25.

(16) Subregulations (12) to (14) shall *mutatis mutandis* apply in respect of any examination conducted under subregulations (6) and (7), and for that purpose any reference to the pilot of the aircraft and to an account shall be deemed to be a reference to the proper officer and to the account taken by him of the contents of such package, respectively.

(17) Subregulation (12) shall only apply to a discrepant package at the first place of landing thereof in the common customs area and shall not apply to any discrepant package after removal thereof in bond.

(18) Examination, mass-measuring, repairing or removal of any package in terms of this regulation shall, in the discretion of the proper officer, be subject to supervision by him and he may at any time demand re-examination of the package concerned.

12. Delivery of goods from airports and railway goods depots

(1) No person shall deliver goods landed from an aircraft or railway train from any transit shed or other approved place until he has submitted to the authority in control of such shed or other place, a copy of the relative customs and excise delivery order in the form CE.61.

(2) If any goods have been delivered before a valid customs and excise delivery order has been granted by the proper officer in respect of such goods for the delivery or forwarding thereof to the importer, such goods shall, if the proper officer so requires, be returned at the expense of the railway or airline operator to the place from which such goods were so delivered, or be brought to such other place as the proper officer may decide.

(3) The Director may enter into such other arrangements with the railway or airline operators as he may deem necessary in respect of the handling of goods in terms of this Part.

(4) The delivery of goods from any airport or railway transit shed before discharge of the aircraft or train has been completed, will be permitted, provided the customs and excise delivery order proving that the goods have been duly entered has been received by the authority in control of such airport or railway transit shed and the goods are not required to be detained for the purposes of the Department.

(5) No customs and excise delivery order shall be valid and shall be acted upon unless such form is signed and date-stamped by the proper officer and bears the number and date of the bill of entry on which the goods to which such order relates were entered in terms of the Act.

(6) The proper officer may by endorsement on any customs and excise delivery order, or in any other manner, order the detention or the delivery to a place indicated by him of the whole or any part of the goods to which such order relates and such goods shall not be delivered or removed except as ordered by the proper officer.

(7) Every agent, railway official, airline operator or other person landing and delivering goods at any place shall, within a period of 14 days from the date on which such landing commences, or within such further period as the proper officer may allow, furnish to the proper officer a statement with particulars of the packages reported for landing at that place in terms of section 8 of the Act but not landed at the place, and of the packages landed at that place but not so reported, and shall before the expiration of the said period of 14 days or such further period as has been allowed by the proper officer, deliver all goods landed but not reported (unless the said statement reflects particulars of due entry and delivery of such goods), as well as all goods in respect of which due entry has not been made, to the State warehouse or such other place as may be approved by the proper officer.

13. Exportation of goods

(1) Any person entering goods for exportation shall, if required to do so by the proper officer, produce all documents relating to the goods together with the air way-bill or consignment note.

(2) Subject to subregulation (6), no person shall cause any goods for export to be loaded into an aircraft, train or any other vehicle unless such person has received a copy of the air way-bill or consignment note relating to such goods, signed and date-stamped by the proper officer, authorizing the export of such goods in that aircraft, train or any other vehicle:

Provided that, in respect of air freight cleared at the office of any proper officer, such clearance shall be valid for the export of goods through any customs and excise airport.

(3) Regulation 11(1), (2) and (3) shall *mutatis mutandis* apply to the exportation of goods by aircraft.

(4) The pilot of any aircraft into which any goods referred to in regulation 8(3) or (4) have been loaded for export shall, before departure from the last place of call in Botswana, on demand by the proper officer indicate to him all such goods for the purpose of checking or account to him for such goods.

(5) No such goods shall be landed at any place in Botswana without the express permission of the proper officer and if landed, such goods shall be treated as imported goods landed without reporting in terms of section 8 of the Act.

(6) In the case of goods being exported from a place in Botswana where there is no customs and excise office, the Director may, in respect of such goods as he considers necessary and under such conditions as he may impose, permit the exporter to present a bill of entry for export of-

- (a) goods not ex warehouse in the form CE.23 or 24, together with the relative documents, to the railway or air transport official at that place; and
- (b) sales duty goods manufactured in Botswana and exported ex warehouse in the form CE.25 by rail by the licensed manufacturer, together with the relative invoice to the railway official at that place.

(7) Such official shall ensure that the requirements of the Act are complied with before authorizing the exportation of the goods in question and shall forward the original of the bill of entry concerned to the Director.

14. Importation or exportation of goods from and to African territories

The importation of any goods from or the exportation of any goods to any African territory with the Government of which any agreement has been concluded under any provision of the Act shall be subject to such agreement.

15. Persons and their baggage entering or leaving the common customs area

(1) A person entering the common customs area shall not remove his baggage, nor any other goods accompanying him, from customs and excise control, or cause such baggage or goods to be so removed until they have been released by the proper officer, and no person shall deliver any such baggage or goods left with or handed to him for delivery until such release has been granted.

(2) Every person entering or leaving the common customs area shall declare unreservedly to the proper officer what goods he has in his possession, taking particular care to mention articles to which attention is invited on the form of declaration approved by the Director.

(3) Every person entering or leaving Botswana shall produce and deliver to the proper officer any goods the importation or exportation of which is prohibited or restricted.

(4) The required declaration shall be made to the proper officer in a form approved by the Director and may be handed to the pilot or any agent clearing the baggage through customs including any representative of the railway operator acting as a clearing agent.

(5) The proper officer may in his discretion accept an oral declaration, but he may subsequently demand a written declaration.

(6) Any goods brought into the common customs area and intended for sale shall be specially declared as cargo and shall be entered as such for customs and excise purposes on the specified forms.

(7) Any goods not being cargo reported in terms of section 8 of the Act which have been imported or exported or removed from customs and excise control or in respect of which an attempt at importing, exporting or removal has been made without a valid declaration shall be treated as goods imported, exported or removed without due entry thereof.

16. Rent to be paid on goods in a State warehouse

The charge for rent on goods (except state stores) in any state warehouse in Botswana shall, depending upon the circumstances, be calculated as follows-

- (a) goods landed at a place to which they were not consigned, at the rate of 50 thebe per 100 kg or portion thereof for every seven days or portion of seven days;
- (b) goods imported by an individual and which are seized in terms of the provisions of section 99(1) of the Act and subsequently delivered in terms of section 104 of the Act, at the rate of 20 thebe per 10 kg or portion thereof for every seven days or portion of seven days;
- (c) goods imported by an individual and which are seized in terms of the provisions of section 124(1) of the Act pending the production of a certificate, permit or other authority and subsequently released in terms of section 118 of the Act, at the rate of 20 thebe per 10 kg or portion thereof for every seven days or portion of seven days;
- (d) goods which are removed within 14 days from the date of receipt, at the rate of P1,00 per 100 kg or portion thereof for every seven days or portion of seven days;
- (e) goods which are removed after 14 days but within 28 days from the date of receipt, at the rate of P2,00 per 100 kg or portion thereof for every seven days or portion of seven days;
- (f) goods which are removed after 28 days from the date of receipt, at the rate of P4,00 per 100 kg or portion thereof for every seven days or portion of seven days;
or
- (g) unentered goods which are sold in terms of the provisions of section 45(4) of the

Act, at the rate of P2,00 per 100 kg or portion thereof for every seven days or portion of seven days:

Provided that the Director may in any special circumstances, rebate the rental charge to such extent as he may in his discretion decide.

17. Removal of goods in bond

(1) All goods removed in bond under section 17(1) of the Act shall be entered for removal on a bill of entry for removal in bond in the form CE.14 or 15, but the Director may, in respect of such class or kind of goods as he may decide, accept such other form of entry as he may approve on such conditions as he may impose.

(2) Subject to subregulations (9), (10) and (11), no goods shall be removed in bond until the remover has been authorized by the proper officer on a landing, delivery and forwarding order or other document to remove such goods.

(3) Goods may be removed in bond within the common customs area only to a place appointed as a place of entry or, in circumstances which the Director considers to be exceptional, to any railway station or siding, or any premises or warehouse within the area of control of the proper officer at that place or, in the case of excisable goods, to a licensed customs and excise warehouse if such goods are intended for warehousing in such customs and excise warehouse:

Provided that sales duty goods manufactured in Botswana may be removed in bond only to a place appointed as a place of entry and only for re-warehousing at that place.

(4) Except where otherwise provided in these Regulations, the consignee of goods removed in bond to a place in the common customs area shall not take delivery of such goods or cause them to be warehoused or exported at the place of destination until he has duly entered the goods at the customs and excise office at that place, for consumption, warehousing or export, and has obtained the written authority of the proper officer for such delivery, warehousing or export.

(5) The said consignee shall also submit to the proper officer all such invoices and documents relating to the goods as he may require as well as a numbered and date-stamped copy of the relative bill of entry for removal in bond.

(6) If entry of the goods at the place of destination is not made within seven days of the arrival of the goods at that place, or within such further period as the proper officer may allow, the remover or the carrier or other person having custody of the goods shall forthwith deliver them to the State warehouse or other place approved by the proper officer.

(7) Any person removing goods in bond to a place in the common customs area shall consign the goods to the care of the officer in charge of customs and excise at that place and shall conspicuously mark the consignment note with the words "In Bond".

(8) The carrier shall advise its officials or agents at the place of destination that the goods are in bond and shall not deliver the goods without the written authority of the proper officer.

(9) Subject to subregulation (11), the Director may, in the case of goods in transit through Botswana from any other territory in Africa by air or rail to any destination outside the common customs area, allow the goods in question to be entered for removal, in the case of

goods removed by air, at the place where the goods are first landed in the common customs area, or in the case of goods removed by rail, at the place where the goods are exported from the common customs area provided the duty on any deficiency is paid forthwith.

(10) No person shall allow such goods to be carried forward or exported from such airport or place until such goods have been duly entered for removal in bond and the proper officer at the place in question has granted written authority for such carriage or export.

(11) Goods in transit overland through Botswana from any other territory in Africa other than by air or rail shall be catered for removal in bond at the place where they enter Botswana.

(12) Except with the permission of the Director, goods in transit through the common customs area to a destination outside the common customs area shall be exported immediately and if export cannot take place immediately such goods shall be warehoused in a licensed customs and excise warehouse after entry for warehousing.

(13) Beef or other meat and such other goods as the Director may decide, in transit by rail through the common customs area to a destination outside the common customs area shall be carried in sealed trucks direct from the sending station to the place of export in Botswana and such seals shall not be broken except with the permission of the proper officer at that place.

(14) Such goods carried by any other means shall be subject to such conditions as the Director may impose.

(15) Goods removed in bond to a customs and excise warehouse for manufacturing purposes or for storage in such warehouse shall be entered on a bill of entry for warehousing or re-warehousing but goods removed in bond to a place of entry for any other purpose may be duly entered for such purpose even if removed to such place from a customs, excise and sales duty warehouse in terms of section 20(7)(c) of the Act.

(16) The following particulars shall be reflected on a bill of entry for direct removal in bond in the form CE.14-

- (a) in the case of goods removed in bond to a place outside the common customs area, full particulars as required in accordance with the bill of entry form;
- (b) in the case of goods which have been landed from an aircraft or other vehicle at a place to which they were not consigned and are removed in bond by the pilot or other carrier to the place to which they were consigned in the first place, full particulars as required in accordance with manifest requirements in the forms CE.2 and 3 and such additional particulars as are available to such pilot or other carrier in respect of such goods; and
- (c) in other cases, full particulars as required in accordance with the bill of entry form, but the particulars relating to tariff heading or item or both need not be furnished unless required to be furnished by the Director.

(17) Suppliers' invoices in respect of goods entered for removal in bond in the circumstances stated in subregulation (16)(a) shall be produced to the proper officer at the time of entry for removal, and suppliers' invoices, documents of title and such other documents as may be required by the proper officer shall be produced to the proper officer

at the time of due entry at the place of destination in respect of goods removed in the circumstances referred to in subregulation (16)(b) or (c).

(18) If goods which have been entered for warehousing at the place of importation are required for immediate removal in bond from that place before they have been deposited in the warehouse, they may be treated and entered for removal as if they had been so deposited.

(19) If the final destination of any goods is a place other than the place of entry to which such goods have been removed in bond, no person shall remove such goods or cause such goods to be removed from such place of entry until such goods have been duly entered and, the proper officer has granted written authority for delivery thereof and if forwarded to the final destination without such written authority, such goods shall, if the proper officer so requires, be returned at the expense of the carrier or other person who brought the goods into the common customs area or who removed the goods without such written authority, to such place of entry or to such other place as the proper officer may decide.

PART IV
***Customs and Excise Warehouses: Storage and Manufacture of Goods
in Customs and Excise Warehouses (regs 18-38)***

18. Approval of customs and excise warehouses

(1) Customs and excise warehouses (excluding special customs and excise manufacturing warehouses) shall be licensed only at places appointed in terms of section 7 of the Act and on application on forms CE.100 and 100A.

(2) Forms CE.100 and 100A shall be completed in all details and shall be accompanied by such plans, description of the warehouse or other particulars as the Director may require.

(3) A licence for a customs and excise warehouse may be issued in respect of any premises, store, fixed vessel, fixed tank, yard or other place which complies with such conditions as the Director may impose in each case in regard to construction, situation, access, security or any other condition he considers necessary.

(4) Different premises, stores, vessels, tanks, yards, or other places on a single site, or on more than one site approved by the Director, may be licensed as a single customs and excise storage warehouse, a single customs and excise manufacturing warehouse, or a single special customs and excise warehouse for the purpose of sales duty in the name of one licensee.

(5) Separate customs and excise warehouses on the same site may be licensed in the names of different persons subject to the conditions referred to in subregulation (3).

(6) The Director may license a customs and excise warehouse for the storage or manufacture of any particular commodity or article or any class or kind of commodity or article and such warehouse shall not be used for any other purpose, except with the written permission of the Director.

(7) If the security for the duty is at any time in the opinion of the proper officer not sufficient in regard to any customs and excise warehouse in which goods are deposited, he may at the risk and expense of the licensee of such warehouse and the owner of such goods cause them to be immediately removed and deposited in another customs and excise

warehouse or other place approved by him; alternatively, the said licensee or owner may forthwith pay the duty on the goods.

(8) The licensee of a customs and excise warehouse shall keep at the warehouse, in a place accessible to the proper officer, a record in a form approved by the Director of all receipts into and deliveries or removal from the warehouse of goods not exempted from entry under section 20(6) of the Act, with such particulars as will make it possible for all such receipts and deliveries or removals to be readily identified with the goods warehoused, and with clear references to the relative bill of entry passed in connection therewith.

(9) The licensee of a customs and excise warehouse shall display in a prominent position in the warehouse an extract of the relative regulations in this Part.

(10) No goods entered for storage or manufactured in a customs and excise warehouse (except spirits or wine in the process of maturation or maceration in a customs and excise manufacturing warehouse) shall be retained in customs and excise warehouses for a total period of more than five years from when the goods were first entered for warehousing but the Director may, in exceptional circumstances and on such conditions as he may impose in each case, allow such goods intended for trade purposes to be so retained for a further period not exceeding one year and such other goods as he may decide to be retained for such further period as he may specify.

(11) Any fixed vessel, tank, receiver, vat or other container licensed as a customs and excise warehouse or used in a customs and excise warehouse for the storage or manufacture of any goods in terms of Part IV of the Act shall be gauged in a manner approved by the Director and any fitting, meter, gauge or indicator necessary for ascertaining the quantity of any goods contained in such vessel, tank, receiver, vat or other container shall be supplied and fitted by the licensee at his expense.

(12) The licensee of a customs and excise warehouse shall notify the proper officer immediately of, or prior to, any change, or contemplated change, no matter of what nature, in his legal identity, name or address of his business or goods manufactured by him.

19. Storage of goods in customs and excise warehouses

(1) Subject to subregulations (3) and (4), goods which have been entered for warehousing in a customs and excise warehouse shall be conveyed to the warehouse immediately after such entry and there deposited.

(2) All goods entered for warehousing shall be conveyed to the warehouse only by the railway operators or by a person who has given such security as the Director may require in terms of section 111 of the Act.

(3) Imported packages which have been entered for warehousing in a customs and excise warehouse but which are leaking, or of which the whole or part of the contents is missing, or which are in an otherwise damaged condition, shall not be removed to the warehouse unless examined in terms of regulation 11(12) to (17).

(4) If such package is however removed to the warehouse without such examination the full invoiced contents of such package shall be deemed to have been imported and shall be accounted for under the provisions of the Act.

(5) The licensee of any customs and excise warehouse shall notify the owner of any

imported goods entered for warehousing in such warehouse of the non-receipt of any such goods, or any part thereof, and the owner of such goods shall take immediate steps to account to the proper officer for such goods or to pay the duty due thereon.

(6) The licensee of any customs and excise warehouse into which goods are received shall ensure that such goods have been duly entered for warehousing in such warehouse and, unless proof that such goods have been so entered is in his possession at the time of receipt of such goods, he shall keep such goods separated from other goods in such warehouse and make a report to the proper officer forthwith.

(7) The licensee of a customs and excise warehouse shall not allow any goods of a dangerous or inconvenient nature to be stored in such warehouse unless it has been approved for the storage of such goods, and the licensee of a customs and excise warehouse which has been approved for a particular class of goods shall not allow any other goods to be deposited therein.

(8) All goods in a customs and excise warehouse shall be so arranged and marked that it will be easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

(9) Goods deposited in a customs and excise warehouse may at any time be examined by the proper officer and the licensee of such warehouse, or his representative, shall be present during such examination and assist the proper officer in the execution of such examination.

(10) Goods deposited in a customs and excise warehouse in closed trade containers shall not be examined, nor the packages opened or altered in any way, except with the permission of the proper officer and in the presence of an officer if he so requires, unless immediate action for the safety of the goods is necessary, in which case the licensee shall immediately notify the nearest available officer.

(11) No unpacked goods in liquid form shall be stored in ungauged containers in a customs and excise warehouse without the written permission of the Director.

(12) Subject to section 22 of the Act, samples of warehoused goods, in such quantities as the proper officer may allow, may be taken by the importer under customs supervision, provided that prior written application is made.

20. Transfer of ownership of dutiable goods in warehouse

The transfer of ownership of dutiable goods in a customs and excise warehouse shall only be acknowledged if the prescribed form is presented to the proper officer duly completed in all respects and is supported by or includes a declaration as indicated hereunder-

(a) "I, for transferor, hereby declare that ownership of the above-mentioned goods, which are my property, is given to address

For transferor Date"

(b) "I for transferee, hereby accept responsibility in terms of the provisions of the Customs and Excise Duty Act, and regulations in respect of

the above-mentioned goods.

For transferee Date"

21. Manufacture of goods in customs and excise warehouses

(1) The Director may, on such conditions as he may impose in each case, allow the manufacture by a licensee in a customs and excise manufacturing warehouse of goods which shall not be subject to the provisions of Part IV of the Act.

(2) Subject to regulation 18(2), any application for the licensing of a customs and excise manufacturing warehouse shall state the nature of materials and the processes to be used in the manufacture of every excisable or other product, the expected annual quantities of such materials to be so used and the expected annual production of every excisable product:

Provided that the nature and quantity of materials to be used in the manufacture of sales duty goods need not be stated.

(3) The plans referred to in section 27(5) of the Act shall be submitted to the Director with as many copies as he may require.

(4) Distinguishing marks or numbers to the satisfaction of the Director shall be indicated on every room, vessel, still, utensil or other plant and such mark or number shall be shown on schedules submitted with such plans.

(5) Vessels, stills and other plant in a customs and excise manufacturing warehouse shall be placed, fixed and connected to the satisfaction of the Director and the licensee shall not alter the shape, position or capacity of any plant or install any additional or new plant or remove any plant without the permission of the Director after submission to him of an application for alteration of such plant.

(6) No manufacturing shall commence in a customs and excise manufacturing warehouse without the permission of the Director.

(7) All rooms, places, distilling apparatus, spirits receivers and other fixed vessels or containers and such other plant as the Director may specify, in a customs and excise manufacturing warehouse shall be locked or otherwise secured in accordance with the instructions and in the discretion of the proper officer, and the licensee shall at his own expense and to the satisfaction of the proper officer, provide, apply, repair and renew whatever is required to enable the proper officer to affix locks to such rooms, places, distilling apparatus, spirits receivers and other fixed vessels or containers and other plant specified by the Director, or to secure them in any other manner.

(8) Every pipe in a customs and excise manufacturing warehouse shall, except with the permission of the Director or unless used exclusively for the discharge of water and spent wash, be so fixed and placed as to be capable of being examined for the whole of its length.

(9) Pipes for the conveyance of different materials or products shall, if required by the Director, be painted in such colour for every material or product as he may require.

(10) The licensee shall paint such pipes at his own expense and shall repaint such pipes whenever required by the proper officer.

(11) Every cock and valve used in such warehouse shall be of a type approved by the

Director.

(12) The licensee shall keep such cocks and valves in proper repair at all times.

(13) No person other than a licensee of a customs and excise manufacturing warehouse licensed for the manufacture of excisable goods shall own, use or control a machine for cutting tobacco or a machine, appliance or apparatus which is in the opinion of the Director of a type specially designed for any process in the manufacture of an excisable product except with the permission of the Director and no person to whom permission to own, use or control such machine, appliance or apparatus has been so granted, shall sell or dispose of such machine, appliance or apparatus or allow any other person to use it without the permission of the Director.

(14) The Director may require that any class or kind of such machine, appliance or apparatus shall be registered with him and shall bear such registration numbers in such manner as he may decide.

(15) When a manufacturing operation has been completed in a customs and excise manufacturing warehouse, the licensee shall give the proper officer all the necessary assistance in ascertaining the quantity and strength or other particulars of the goods manufactured and record such particulars and render such returns as the Director may require.

(16) A licensee shall stop any operation or the working of any still when required to do so by the proper officer for the purpose of testing the output.

(17) Every licensee who is required to do so by the Director shall furnish a diagram to scale of any still, utensil or other plant in his customs and excise manufacturing warehouse together with explanatory notes relating to the working of such still, utensil or other plant.

(18) Except with the permission of the proper officer, no excisable goods manufactured in a customs and excise manufacturing warehouse shall be removed from a receiver, vessel or other container in which they were collected until account thereof has been taken by the proper officer.

(19) The Director may allow the quantity of any excisable goods in a customs and excise manufacturing warehouse to be ascertained by means of any massmeter, meter, gauge or other instrument or appliance of a type approved by him.

(20) The licensee shall supply and fit such massmeter, meter, gauge or other instrument or appliance to the satisfaction of the Director and keep it in proper repair at his expense and shall have it assized regularly and, in addition, at any time required by the proper officer.

(21) Every licensee of a customs and excise manufacturing warehouse shall, unless exempted by the Director, keep a stock record, in a form approved by the Director, in which such licensee shall record daily such particulars of receipts of materials, nature and quantities of excisable goods manufactured, nature and quantities of by-products or other goods manufactured and disposal of goods manufactured and such other particulars as the Director may require in each case.

(22) Such stock record shall, when not in use, be kept in a fire-proof safe.

(23) Every licensee of a customs and excise manufacturing warehouse shall furnish to

the proper officer such returns showing such particulars and at such times and under such conditions as the Director may decide.

(24) Subregulations (3) to (12) and (15), (16) and 21 and (22) shall not apply in respect of special customs and excise warehouses for purposes of sales duty.

22. Clearance and removal of goods from customs and excise warehouses and payment of duty

(1) The licensee of a customs and excise warehouse shall not cause or permit any goods to be delivered or removed from such warehouse until he is in possession of a relative ex-warehouse bill of entry, in the specified form, numbered and date-stamped by the proper officer, and any person entering any goods for delivery or removal from a customs and excise warehouse shall do so on the forms specified herein.

(2) Notwithstanding subregulation (1) and subject to the Sixth Schedule hereto the Director may permit the licensee of any customs and excise warehouse to remove from such warehouse goods which are liable to excise duty or sales duty or both, or such other goods as the Director may specify from time to time, provided-

- (a) a certificate for removal of excisable or specified goods ex-warehouse in the form CE.32, duly completed by the licensee of such warehouse, is deposited by such licensee in the entry box referred to in subregulation (3);
- (b) in the case of sales duty goods manufactured in Botswana, an invoice prescribed in subregulation (19) and regulation 33(12) and (13) is completed or complies with regulation 13(6); and
- (c) he complies with subregulations (5), (6), (7), (8), (9), (10), (12), (13) and (16).

(3) Except with the permission of the Director, subject to such conditions as he may impose, every licensee of a customs and excise warehouse who has been granted permission in terms of subregulation (2) shall provide and fix to any convenient and permanent structure in an accessible place in such warehouse an entry box of a construction and design approved by the Director, for safe depositing of documents.

(4) The box in question shall be provided with fittings and shall be designed to enable the proper officer to lock it with a State lock so that documents deposited therein cannot be withdrawn and also so that at any time considered necessary by the Director documents can neither be deposited nor withdrawn.

(5) In the case of excisable goods to be removed from any customs and excise warehouse for home consumption under Schedule No. 6 of the Act or for the home consumption as State stores, the licensee of such warehouse shall, notwithstanding subregulation (2), not remove or permit such goods to be removed from such warehouse unless a declaration regarding restricted removal of excisable or specified goods ex-warehouse in the form CE.33 has been completed and signed by the manufacturer under Schedule No. 6 of the Act or an official of the state body in question, as the case may be, and a copy of such declaration has been attached to each copy of the certificate for removal of excisable or specified goods ex-warehouse in the form CE.32.

(6) In the case of goods to be so removed for consumption under Schedule No. 6 of the Act, the Director may require that the said declaration shall be approved by the proper officer

in the area where the manufacturer's premises are situated before such goods are removed.

(7) Joint excise and sales duty accounts together with the bills of entry as referred to in subregulation (1) shall be presented to the proper officer by the licensee of each customs and excise warehouse in respect of all motor vehicles which are subject to excise and sales duty and removed from such warehouse during the previous period of three months for the purposes mentioned in section 20(7) of the Act on or before the 14th day of the month following the period of three months to which the account relates.

(8) All other bills of entry as referred to in subregulation (1) shall be presented to the proper officer by the licensee of each customs and excise warehouse in respect of all excisable or specified goods removed from such warehouse during the previous calendar month for the purposes mentioned in section 20(7) of the Act within 14 days after stock-taking or the closing of accounts for duty purposes.

(9) Copies of all certificates (including certificates and invoices in respect of motor vehicles) deposited in the entry box for each such purpose or for each class or kind of bill of entry specified in these Regulations, as the Director may require, shall be attached to the original of the respective bills of entry or shall be specified on a schedule attached to such bill of entry, such certificates being submitted to the proper officer separately in accordance with conditions which the Director may impose.

(10) Any duty due in respect of goods to which such bills of entry relate shall be paid by such licensee.

(11) Notwithstanding subregulation (1) the Director may also permit the licensee of a customs and excise warehouse, subject to compliance with the requirements of subregulations (3) and (4), to remove from such warehouse imported oil classified under tariff headings 27.07.50, 60, 70 of 80 and 27.10.20, .30, .40 or .50 and such other imported goods as the Director may permit from time to time, for consumption in terms of item 401.00 under subregulations (2) to (10) and in that event the said subregulations (2) to (10) shall *mutatis mutandis* apply and for the purpose of such application any reference in such regulations to excisable goods and excise duty shall be deemed to be a reference to the above-mentioned goods and to fiscal and customs duties or fiscal and customs duties as well as excise duty, respectively.

(12) Certificates may be deposited in the entry box in his customs and excise warehouse by a licensee at any time during the hours when goods are permitted to be delivered or removed from such warehouse, but the Director may require in writing that certificates relating to deliveries or removals from such warehouse for any date or any period stated by the Director shall be deposited in the entry box before a time indicated by him on that date or on each day during that period.

(13) The licensee shall number certificates consecutively in the space provided in respect of removals from each customs and excise warehouse.

(14) When the proper officer has authorized the delivery or removal of any goods from a customs and excise warehouse or the licensee has deposited a certificate in terms of subregulation (2) in the entry box for delivery or removal of any such goods, the licensee of the warehouse shall cause such goods to be so delivered or removed immediately, unless the special permission of the proper officer has been obtained for their retention, but for any

retention exceeding a period of seven days the permission of the Director shall be obtained.

(15) The Director may grant general permission for retention in respect of such class or kind of goods and for such periods as he considers necessary.

(16) The duty on any goods removed from a customs and excise warehouse shall be payable before such goods are so removed, but in respect of goods removed under subregulation (2) the Director may, subject to such security as he may require and to such conditions as he may impose in each case, permit the payment to be deferred to such date or dates as the Director may determine.

(17) Notwithstanding the provisions of subregulation (16), every manufacturer of sales duty goods or excisable goods of Section B of Part 2 of Schedule No. 1, every owner of sales duty goods or such excisable goods manufactured for him partly or wholly from materials owned by such owner, and every manufacturer of and dealer in pearls, precious and semi-precious stones, precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones or precious metals, shall present quarterly an account, in accordance with the directions of the Director, in respect of any goods removed from their premises which have been licensed as special customs and excise warehouses for the purposes of sales duty or such excise duty.

(18) The said account shall be presented to the proper officer and the duty due paid to him on or before the 25th day of the month following the quarter to which the account relates:

Provided that, in the case of motor vehicles, accounts shall be presented and the duty paid at the times prescribed in subregulations (7) to 10 and (16) respectively.

(19) Regulation 33(12) and (13) shall *mutatis mutandis* apply in respect of any removal of sales duty goods ex-warehouse and for that purpose any reference to beer shall be deemed to be a reference to any sales duty goods.

(20) On any duty paid after the dates mentioned in subregulations (16), (17) and (18) interest shall be paid at the rate of 10 per cent per annum for every full month the amount is in arrear, a portion of a month being calculated as a full month:

Provided that the Director may, in his discretion, remit such interest if he is of the opinion that circumstances exist on account of which such arrear payment was unavoidable.

23. Clearance and removal of goods from customs and excise warehouses for home consumption

(1) Excisable goods shall not be removed from any customs and excise warehouse for payment of duty in terms of regulation 22(1) or (2) except in such minimum quantities as the Director may determine in respect of each excisable product or spirituous beverage.

(2) Subject to regulation 22(11) imported goods liable to fiscal and customs duty or sales duty or both shall not be removed from a customs and excise warehouse for home consumption until such goods have been entered in terms of section 20(7) of the Act with payment of any duty due and the licensee of such warehouse is in possession of a copy of such entry numbered and date-stamped by the proper officer.

24. Clearance and removal of goods from customs and excise warehouses for

export (including supply as stores to foreign-going aircraft)

(1) The clearance and removal of goods from any customs and excise warehouse for export or supply as stores to any foreign-going aircraft shall be subject to regulation 22(1) to (16).

(2) The proper officer may require any goods entered for export or supply as stores from any customs and excise warehouse to be delivered to any examination shed or other place indicated by him or may require such goods to be retained in such warehouse for the purpose of examination prior to such export or supply and such goods shall not be removed, exported or supplied without the permission of the proper officer.

(3) The goods in question shall be kept separate from any other goods conveyed on the same vehicle and shall be accompanied by a copy of the relative bill of entry, certificate or invoice mentioned in regulation 22(2).

(4) Unless the stores are conveyed by the actual remover or owner or licensee of the customs and excise warehouse in question or his employee, such stores shall, except with the permission of the Director, be carried only by the railway operators or a person who has given security in terms of section 111 of the Act.

(5) Such goods for export or supply as stores shall be presented to the proper officer, at such place as the officer may decide for verification and immediately thereafter be conveyed by the shortest route to the aircraft or rail by means of which they will be exported.

(6) No carrier or other person shall divert such goods to any other destination or substitute any other goods for such goods intended for export or supply as stores or tamper with such goods in any manner.

(7) The licensee of a customs and excise warehouse from which goods for supply to a foreign-going aircraft as stores are removed, shall obtain on a copy of the bill of entry, certificate or invoice relating to such goods a receipt signed by an officer of the aircraft to the effect that the stores have been received on board, and such receipted copy shall be handed to the proper officer before the departure of the aircraft.

(8) The licensee shall produce proof to the satisfaction of the Director that goods entered for export or supply as stores to a foreign-going aircraft have been exported and such proof shall be submitted within such period as the Director may require.

(9) If any goods removed from a customs and excise warehouse for export or supply as aircraft stores, or any portion of such goods, are not shipped or despatched, the licensee of the said warehouse shall immediately report the facts to the proper officer and he shall forthwith pay the duty on such goods or cause them to be removed to the State warehouse or take such other action as the proper officer may decide.

(10) The pilot of an aircraft shall produce any stores on board his aircraft (irrespective of where such stores were taken on board) whenever and wherever he is required to do so by the proper officer, and shall provide facilities for such stores to be placed under seal.

(11) He shall also forthwith pay the duty on any stores which were shipped outside the common customs area or which were shipped at any place in the common customs area ex customs, excise and sales duty warehouse and which have been consumed, sold or disposed of on such aircraft at any place in the common customs area when the aircraft is

not air-borne or on such aircraft on a flight between any places in the common customs area (except such stores which have been so consumed for the operation of the aircraft itself or which have been so consumed by the pilot or any member of the crew or any passenger as part of the service included in the service contract of such pilot or crew member or fare of such passenger without extra payment therefor).

(12) For the purposes of subregulation (1) goods which may be supplied to an aircraft as stores shall include all consumable goods normally used on such aircraft for propulsion, catering or maintenance but shall not include normal durable equipment or replacements of normal durable equipment of such aircraft.

(13) Normal durable equipment or replacements thereof shipped at any place in the common customs area on any foreign-going aircraft shall, except if elsewhere provided for, be treated as an export of such goods and shall be subject to the provisions of the Act and these Regulations insofar as they relate to the exportation of goods.

25. Clearance of goods from customs and excise warehouses for removal in bond

(1) Regulation 17 shall *mutatis mutandis* apply to goods removed in bond from any customs and excise warehouse.

(2) The removal in bond of goods from a customs and excise warehouse shall also be subject to regulation 22(1) to (16).

(3) In the case of goods liable to excise duty only and removed in bond from one customs and excise warehouse to another, any copy of a certificate for the removal of excisable or specified goods ex-warehouse in the form CE.32 relating to the removal of such goods shall, on being deposited in the entry box in such warehouse to which such goods were so removed, be deemed to be a bill of entry for re-warehousing in respect of such goods in that warehouse.

(4) In the case of sales duty goods manufactured in Botswana, the owner may only remove such goods in the form CE.32 for removal in bond and for re-warehousing only.

(5) Particulars of such removals shall be indicated on a form as required by the proper officer.

(6) The consignee of any goods removed in bond shall notify the remover immediately of the non-receipt of such goods, or any part thereof, and such remover shall take immediate steps to account to the proper officer for such missing goods or to pay the duty due thereon.

26. Ascertaining the strength and quantity of spirits for duty purposes

(1) The strength of any spirits or any spirituous preparation imported into or manufactured in Botswana shall be ascertained in the manner specified by the Director.

(2) In any entry, certificate, return, invoice, statement or other document submitted to the department in accordance with the provisions of the Act in respect of imported spirits or spirituous preparations, or spirits or spirituous preparations manufactured in Botswana, the strength of such spirits or spirituous preparations shall be declared as percentage alcohol by volume at 20° Celsius.

(3) The quantity of spirits in any container shall, if calculated by mass-measuring, be

ascertained in the manner specified by the Director.

27. Control of the use of spirits for certain purpose

(1) Samples for reference to the Director in terms of section 30(1) of the Act shall, whenever possible, be taken by, or under the supervision of the proper officer, and shall be despatched in a manner determined by the Director.

(2) The licensee concerned shall furnish such declaration and in such form as the Director may require.

(3) The Director shall set forth in a certificate his decision concerning the certification or approval of any sample submitted.

(4) No person shall, without authority of the proper officer, tamper with, substitute or alter any sample or a label thereon after such sample has been taken for certification or approval.

(5) A licensee who intends using for blending brandy in terms of section 30(2) of the Act any spirits in respect of which a rebate of duty for maturation is provided for, shall notify the proper officer at least 24 hours before commencement of such blending operation and comply with such conditions regarding supervision of the blending operation as he deems necessary.

(6) Where the proper officer directs that an officer should be present at the blending operation, the blending must take place under the supervision of the officer.

28. Requirements in respect of stills

(1) Subject to subregulation (2) no person, other than an agricultural distiller, shall use a pot still with a capacity of less than 680 litres or a continuous still which is not capable of distilling 910 litres or more of wine or wash per hour.

(2) Subregulation (1) shall not apply to any still lawfully in use at the time of the commencement of the Act, or to any still which the Director may, in his discretion, authorize to be used for the distilling or manufacture of essences or such other preparations as he may determine, or for experimental purposes.

(3) No agricultural distiller shall use a still with a capacity of less than 90 litres for distilling spirits:

Provided that this requirement shall not apply in respect of a still which is lawfully in the possession of an agricultural distiller immediately prior to the commencement of the Act.

(4) No person shall use a still for distilling spirits, and no licence to distil spirits therein shall be issued, unless such still is made wholly of copper, tin, stainless steel or aluminium.

(5) The said stills shall only be repaired with one or more of the aforementioned metals (not coatings thereof) unless otherwise approved by the Director.

(6) When an agricultural distiller ceases to operate as an agricultural distiller or ceases to be an agricultural distiller in terms of the Act, he shall, in addition to any notification under any provision of the regulations regarding any spirits manufactured by him, forthwith notify the Director of the disposal or intended disposal of any still in his possession.

29. Spirits manufactured by agricultural distillers

(1) An agricultural distiller shall not use a still which is not erected on a foundation of brick, stone or cement and is not securely built-in to the satisfaction of the proper officer and in a position approved by him on the farm in question.

(2) Every agricultural distiller shall submit on forms approved by the Director-

- (a) to the proper officer within 30 days after the first day of January in each year, a return of spirits in his possession on the first day of January;
- (b) to the proper officer within 14 days after completion of each new distillation or re-distillation of spirits by him, a return of the quantity and strength of the spirits so distilled or re-distilled; and
- (c) on demand by the proper officer, a return, declared by him to be correct, of the strength and quantity of spirits in his possession on the date of such demand.

(3) The return required in terms of subregulation (2)(a) shall also be rendered by a person who has ceased to be an agricultural distiller, but who was an agricultural distiller the preceding calendar year.

(4) When an agricultural distiller ceases to operate as an agricultural distiller or ceases to be an agricultural distiller in terms of the Act, he shall notify the Director forthwith and furnish at the same time a return of the nature referred to in subregulation (2)(c) on the date on which he ceases to operate as or to be an agricultural distiller.

(5) He shall also pay the duty forthwith on any spirits stated in such return to be in his possession on such date, unless such spirits are consumed on such farm in accordance with the Act, and shall surrender to the proper officer the counterfoils of any certificates issued in respect of any spirits, as well as any unused certificates in his possession.

(6) Regulations 21(1) to (22), 22(1) to (16) and 30(1) to (5) shall *mutatis mutandis* apply to any agricultural distiller and to any spirits manufactured by him, and for the purpose of such application any reference to a customs and excise manufacturing warehouse shall be deemed to be a reference to the farm owned or occupied by such agricultural distillers or on which such spirits are manufactured, but the Director may exempt any class of agricultural distillers from the application of all such regulations or any such regulation on such conditions as he may impose in each case.

30. Manufacture of spirits in customs and excise manufacturing warehouses

(1) All wash shall be fermented in the entered fermenting vessels and all wash and wine shall, before being conducted to a still for distillation, be placed in the entered chargers and conducted thence through the pump and head tank by means of closed metal pipes or other pipes of a kind approved by the Director direct to the still.

(2) No person shall feed any wine, spirits or spirits mixed with wine or wash into any still from a charger unless the proper officer has taken account of the quantity and strength thereof.

(3) Thereupon the proper officer shall lock or seal the charger which shall be kept so locked or sealed throughout the distilling operation, but the Director may, in respect of such class or kind of charge and on such conditions as he may decide, dispense with the

requirement of locking or sealing any charger or of taking account of any charge.

(4) Every licensee shall keep, to the satisfaction of the Director, proper warehouse registers of all spirits in his customs and excise manufacturing warehouse, and he shall keep a true record in a transfer book in such form as the Director may require of all transfers of such spirits from one vessel or container or another.

(5) Such transfers shall not be effected without the permission of the proper officer and shall be recorded in the transfer book immediately on completion of each such transfer.

(6) In every case where any person is required to show in any entry, certificate, return, invoice, declaration or other document the strength of spirits manufactured in Botswana, he shall state the true alcoholic strength, i.e. the strength as would be indicated by Sikes' hydrometer after the removal of any obscuration in such spirits.

(7) All casks containing spirits for maturation shall be plainly marked to the satisfaction of the Director, on one of the outside ends, with a distinguishing number, the year of removal to a customs and excise manufacturing warehouse for maturation and such other information as the Director may require from time to time.

(8) The stacking of casks containing spirits for maturation in a customs and excise manufacturing warehouse shall be in a manner approved by the proper officer.

(9) No spirits shall be removed from any cask during the period of maturation, except under the supervision of the proper officer.

(10) The stacking of packages or vessels containing spirits in a customs and excise manufacturing warehouse shall be in a manner approved by the proper officer.

(11) Such particulars as the Director may require shall be marked to the satisfaction of the proper officer on one of the outside ends of all packages or vessels (except fixed vessels) containing spirits in a customs and excise manufacturing warehouse.

(12) All such particulars referred to in subregulation shall be legibly painted and kept so painted thereon in letters or figures of such size as the proper officer requires.

31. Manufacture of spirituous beverages in any customs and excise storage warehouse and clearance of such beverages

(1) Any bill of entry for removal in bond or re-warehousing in the form CE.15 or a certificate for removal of excisable or specified goods ex-warehouse in the form CE.32 for transfer of any spirits from any customs and excise manufacturing warehouse to any customs and excise storage warehouse shall be for the actual quantity so removed and shall be reduced by the licensee of the said customs and excise storage warehouse by the percentage relating to spirits specified in section 84(32) of the Act, and such reduced quantity shall be deemed to have been received in such storage warehouse:

Provided that, for the purposes of the allowance of the said percentage, the Director may regard any customs and excise storage warehouse as a customs and excise manufacturing warehouse provided the said percentage is thereby not allowed more than once in respect of the same spirits.

(2) When any spirits so re-warehoused in a customs and excise storage warehouse are required for the blending of brandy or the manufacture of any other spirituous beverage,

such spirits shall first be entered on a provisional bill of entry for payment of duty ex-warehouse or a relative certificate for removal of excisable or specified goods ex-warehouse in the form CE.32 but payment of duty in respect of such spirits shall be subject to subregulation (5).

(3) Any spirits or any spirits contained in spirituous beverages removed from any customs and excise storage warehouse for removal in bond, re-warehousing or supply under Schedule No. 6 to the Act, shall be subject to regulation 22(1) to (16) and the actual quantity so removed shall in each case be entered in the relative bill of entry or certificate.

(4) Stock shall be taken not later than on the last working day of every month or at such other times as the Director may decide, by the proper officer and the licensee of every customs and excise storage warehouse, of all spirits and spirits contained in spirituous beverages in such warehouse.

(5) The amount of duty payable in respect of any spirits removed from any customs and excise storage warehouse shall, in addition to any duty payable under subregulation (3), be calculated at the appropriate rates of duty on the difference between the total quantities deemed to have been received into such warehouse in terms of subregulation (1) during the month in question and the total quantities of spirits and spirits contained in spirituous beverages removed under subregulations (3) during that month plus the total quantities of spirits and spirits contained in spirituous beverages found to be in stock in accordance with subregulation (4) and payment of such duty shall be subject to regulation 22(7), (8), (9), (10) and (16).

(6) Any quantity mentioned in this regulation shall be such quantity expressed in litres alcohol by volume.

(7) If spirits matured under the provisions of item 609.04.30 are used in the blending of brandy or the manufacture of any spirituous beverage under section 30(2) of the Act, such blended brandy or beverage shall contain not less than one per cent or any multiple of one per cent (calculated at the strength of alcohol content by volume) of any class of matured spirits specified in paragraph (1), (2) or (3) of the said item, taken separately, and such blended brandy or beverage shall not be used in any other blend under the said section without the permission of the proper officer.

(8) The Director may require that the blending or other formula in respect of the manufacture of any spirituous beverage under section 30 of the Act shall be registered with him and such formula shall not be altered without the knowledge and permission of the Director.

(9) The Director may, in respect of any blended brandy or other spirituous beverage manufactured under section 30 of the Act, require that any code mark approved by him in respect of any formula mentioned in subregulation (8) and registered with him be indicated on any retail or wholesale container or any fixed vessel, tank or other container in a customs and excise storage warehouse containing any such brandy or beverage.

(10) Any bill of entry or certificate for re-warehousing or removal in bond of any spirituous beverage in a customs and excise storage warehouse shall reflect sufficient particulars so that the duty payable in respect of the goods so entered can be readily calculated.

32. Manufacture of wine

(1) Regulation 18(1) to (11) shall *mutatis mutandis* apply to the approval and conduct of any special customs and excise warehouse for the manufacture of wine.

(2) Regulations 21(1) to (22) and 22(1) to (16) shall *mutatis mutandis* apply to the manufacture of wine in any special customs and excise warehouse, but the Director may exempt any class of manufacturer of wine from the application of such regulations or any such regulation on such conditions as he may impose in each case.

(3) Invoices in such form and reflecting such particulars as the Director may require shall, prior to removal of any wine, be completed in respect of all wine removed from a special customs and excise warehouse or a customs and excise manufacturing warehouse, subject to such conditions or exemptions as the Director may impose or grant.

(4) The duplicates of such invoices shall at all times be available to the proper officer for inspection.

(5) Consignment notes, shipping documents and any other documents relating to such wine shall also be made available to the proper officer on demand.

(6) In the case of any removal of wine ex-warehouse for payment of duty, the relative invoice referred to in subregulations (3), (4) and (5) shall be deemed to be a certificate for removal of excisable or specified goods but copies of such invoices shall not be deposited in the entry box unless required in writing by the Director on the date or for the period mentioned in regulation 22(12) and (13).

(7) The quantities of wine removed for payment of duty under this regulation may, at the time of declaration on a bill of entry in terms of regulation 22(7), (8), (9) and (10), be reduced by the percentage specified in section 84(32) of the Act in respect of wine and duty shall be calculated on such reduced quantities.

(8) In the case of any removal of wine ex-warehouse for a purpose other than payment of duty, the relative invoice referred to in subregulations (3), (4) and (5) shall not be accepted as a certificate for removal of excisable or specified goods and such removal shall be subject in all respects to regulation 22(1) to (16).

(9) When a wine-grower discontinues his operations as a wine-grower, he shall surrender to the proper officer all the counterfoils of certificates which have been issued in respect of any wine and also all unused certificate forms in his possession.

33. Manufacture of beer

(1) At least 24 hours before any brew is begun the manufacturer shall record the day and hour of brewing, together with the date of making the entry, and at least two hours before commencing to mash he shall record the quantity and kind of materials to be used.

(2) The manufacturer shall also record the quantity of worts collected and the relative density of the worts before fermentation, the numbers and description of the vessels in which the worts were collected, and the time when the entry is made.

(3) Such entry shall be made not later than one hour after the collecting has been completed.

(4) The manufacturer shall record the aforementioned particulars in a brewing book, in a

form approved by the Director, within 48 hours after the brew has been collected.

(5) If worts of different brews are mixed at any stage of manufacture, the manufacturer shall record in the brewing book (within one hour of such mixing) the relative quantities, relative density before fermentation and such other particulars as the Director may require in respect of the different quantities so mixed and also the quantity and relative density before fermentation of the mixed worts.

(6) The manufacturer shall keep the said brewing book in his customs and excise manufacturing warehouse where it shall at all times be accessible to the proper officer and ready for his inspection.

(7) The manufacturer shall not, except with the permission of the proper officer, obliterate or alter any entry in such book.

(8) Sugar solutions shall not exceed 1150 degrees relative density.

(9) Pure caramel used for colouring purposes and sugar solutions shall be prepared, recorded and used in a manner approved by the Director.

(10) In the manufacture or preparation of beer for sale, a manufacturer shall not use or add any saccharin, sucramine or sugarol, or any of the compounds of saccharin, sucramine or sugarol respectively, or any other substance (except sugar) that shows a positive reaction to the chemical tests for saccharin.

(11) If, at any time after fermentation has commenced in any worts so that the original relative density cannot be ascertained by the prescribed saccharometer, the original relative density thereof is required to be ascertained, such relative density shall be ascertained in the following manner-

- (a) from a sample taken from any part of such worts, a definite quantity at 15,6 degrees Celsius shall be distilled;
- (b) the distillate and residue shall each be made up with distilled water to the total quantity before distillation and the relative density of each shall be ascertained;
- (c) the number of degrees by which the relative density of the distillate is less than the relative density of distilled water shall be deemed the spirit indication of the distillate; and
- (d) the degrees of original relative density standing opposite to such indication in the table for use with Sikes' hydrometer added to the relative density of the residue shall be deemed to be the original relative density of such worts.

(12) Invoices in a form approved by the Director and reflecting such particulars as he may require, shall be completed by every manufacturer to cover all beer removed from any customs and excise manufacturing warehouse and copies of such invoices shall at all times be accessible for inspection by the proper officer.

(13) Consignment notes, shipping documents and such other documents and returns as the proper officer may require, shall also be made available to him on demand.

(14) In the case of any removal of beer ex-warehouse for payment of duty, the relative invoice referred to in subregulations (12) and (13) shall, for the purposes of regulation 22(2),

be deemed to be a certificate for removal of excisable or specified goods, but copies of such invoices shall not be deposited in the entry box unless required in writing by the Director on the date or for the period mentioned in regulation 22(12) and (13).

(15) The quantities of beer so removed shall, however, be declared on a bill of entry monthly in terms of regulation 22(7), (8), (9) and (10).

(16) In the case of any removal of beer ex-warehouse for any purpose other than payment of duty, the relative invoice referred to in subregulations (12) and (13) shall not be accepted as a certificate for removal of excisable or specified goods and such removal shall be subject in all respects to regulation 22(1) to (16).

34. Manufacture of vinegar substitutes, etc.

Regulation 33(12) to (16) shall *mutatis mutandis* apply in respect of any removal of vinegar substitutes or acetic acid ex-warehouse and for that purpose any reference to beer shall be deemed to be a reference to vinegar substitutes or acetic acid.

35. Manufacture of tobacco

(1) The net mass per 1000 cigarettes of each class of each brand of cigarettes manufactured in a customs and excise manufacturing warehouse shall be ascertained in such manner and at such times as the Director may require.

(2) The Director may permit an average mass, ascertained from time to time in the manner determined by him, of each class of each brand of cigarettes or cigars manufactured in any customs and excise manufacturing warehouse to be used in that warehouse for purposes of calculating the duty on such class of cigarettes or cigars for such time as he may permit.

(3) Subject to the proviso to section 36(2) of the Act, no manufacturer shall remove any cigarettes or cigarette tobacco or permit any cigarettes or cigarette tobacco to be removed from his licensed customs and excise manufacturing warehouse for consumption in Botswana unless-

- (a) in the case of cigarettes, they are properly packed in an unbroken and unopened container which contains 10, 20 or 30 cigarettes and a stamp impression as determined by the Director has been made thereon; and
- (b) in the case of cigarette tobacco, it is properly packed in an unbroken and unopened container containing a net mass of 50 grammes or multiples thereof with a maximum of 200 grammes.

(4) The dies for making the stamp impressions referred to in subregulation (3) shall be made available by the Director to manufacturers on payment of an amount to be decided upon from time to time by him.

(5) Manufacturers shall keep proper record of all such dies under their control and damaged and worn out dies shall be returned to the Director within seven days from the date of replacement of such dies.

(6) The name and address of the licensee of the customs and excise manufacturing warehouse in which any cigarettes or cigarette tobacco is manufactured or any identification mark or number, in lieu of such name and address, approved by the Director, shall be

permanently applied to the immediate container of such cigarettes or cigarette tobacco in a manner approved by the Director.

(7) Notwithstanding the provisions of subregulation (3), unpacked tobacco may be removed in bond from one customs and excise manufacturing warehouse to another such warehouse subject to the provisions of these Regulations and subject to such conditions as the Director may impose in each case.

(8) The provisions of regulation 33(12) to (16) shall *mutatis mutandis* apply in respect of any removal of manufactured tobacco ex-warehouse, and for that purpose any reference to beer shall be deemed to be a reference to manufactured tobacco.

36. Manufacture of mineral oils

Regulation 33(12) to (16) shall *mutatis mutandis* apply in respect of any removal of mineral oils ex-warehouse and for that purpose any reference to beer shall be deemed to be a reference to mineral oils.

37. Manufacture of motor vehicles

(1) The manufacture of any motor vehicle liable to excise duty under tariff items 117.05, 117.10 and 117.15 shall be subject to the provisions of regulations 53 to 66 but the Director may exempt any person who manufactures a vehicle for his personal use from any such regulation or all such regulations.

(2) A manufacturer who intends manufacturing any excisable vehicle shall, before he commences such manufacture, notify the proper officer of the type and model of such vehicle and shall furnish the proper officer with such particulars as he may require.

(3) A manufacturer of any excisable vehicle shall notify the proper officer in advance of the intended manufacture of any new model of such vehicle or the discontinuation of manufacture of any excisable vehicle or of any additions or alterations affecting the mass of any such vehicle.

(4) Except with the permission of the proper officer, no manufacturer shall remove any excisable vehicle manufactured by him from his customs and excise manufacturing warehouse until the mass of such vehicle has been determined in terms of Note (1)(f) to item 117.00 of Part 2 of Schedule No. 1.

(5) For the purposes of item 609.17 the Director may in respect of rubber pneumatic tyres and tubes determine an average mass for each size.

(6) Invoices reflecting particulars as the Director may require shall be completed by every manufacturer to cover all excisable vehicles removed from any customs and excise manufacturing warehouse and copies of such invoices shall at all times be available for inspection by the proper officer.

(7) Consignment notes, shipping documents and any other documents and returns as the proper officer may require shall be made available on demand.

(8) In the case of any removal of an excisable vehicle ex-warehouse for a purpose other than payment of duty, the invoice referred to in subregulation (6) shall, for the purposes of regulation 22(2), be deemed to be a certificate for removal of excisable or specified goods (form CE.32) but copies of such invoices shall not be deposited in the entry box unless

required in writing by the Director on the date for the period mentioned in regulation 22(12) and (13).

(9) The number of vehicles so removed shall, however, be declared quarterly in terms of the provisions of regulation 22(7), (8), (9) and (10).

(10) In the case of removal of an excisable vehicle, ex-warehouse for a purpose other than payment of duty, the invoice referred to in subregulation (6) shall not be accepted as a certificate for removal of excisable or specified goods and such removal shall be subject in all respects to the provisions of regulation 22(1) to (16).

38. Manufacture of sales duty goods

The Director may exempt manufacture of sales duty goods from licensing and payment of sales duty if the value for sales duty purposes of such goods during the preceding calendar year-

- (a) did not exceed P250 in the case of motor vehicle number plates; and
- (b) did not exceed P2000 in the case of all other goods.

PART V

Clearance and Origin of Goods: Liability for and Payment of Duties (regs 39-42)

39. Entry of goods and time of entry

(1) The forms to be used for the transaction of business with the department shall be those specified in the Second Schedule.

(2) Specimen copies of all specified forms shall be available for inspection on request being made to the Director.

(3) With the exception of forms E, F, G, H, J, K, L, CE65, CE307, CE307A and all C. Misc Forms, all persons transacting business with the Department shall provide the specified forms at their own expense.

(4) In respect of every specified bill of entry form for the clearance of goods, there shall be a further specified form with the words "Voucher of Correction" added to the name of the form and the letter "A" added to the number of the form.

(5) Except as otherwise provided, full particulars as indicated on such specified forms shall be furnished by the person entering such goods and he shall produce to the proper officer such evidence as the proper officer may require in each case to substantiate any particulars shown on such entry.

(6) All bills of entry and duplicates thereof shall be completed in a clearly legible manner, and the proper officer may refuse to accept any bill of entry if he considers that any part of it is illegible or that it has not been properly completed.

(7) Any person entering any goods for any purpose in terms of the provisions of the Act shall also furnish in addition to such particulars as are necessary for the calculation of the duty on such goods the following-

- (a) such particulars of such goods as the Director may require from time to time for the

compilation of trade returns in terms of section 128 of the Act;

- (b) in addition to the transaction value as defined in section 76 of the Act the actual price charged in respect of such goods by the exporter plus all the costs and charges incidental to the sale in question and to placing such goods on board ship or on any vehicle ready for exportation and any agent's commission (calculated on such price, costs and charges) in respect of such goods; and
- (c) the C.I.F. and C (cost, insurance, freight and commission) price; and such price shall be calculated by the addition of insurance, freight (from the port of exportation to the port of importation in Botswana) and commission where applicable to the price as calculated in terms of subparagraph (b) above.

(8) In the case of goods not ex-warehouse exported from the common customs area, such statistical code number relating to such goods as the Director may from time to time notify in the *Gazette*, shall be furnished in the column relating to statistical code on the relative entry in addition to any particulars required in terms of subregulation (7).

(9) Any duty payable or not rebated in terms of any tariff heading, tariff item or item of any Schedule to the Act shall be entered in the appropriate duty column on the same line on the relative bill of entry as the said heading or item to which it relates and the nature of any other payment in respect of any goods declared on any bill of entry shall be stated in the column relating to tariff heading or item on the same line as the amount of such payment.

(10) Any person who has entered any goods under the provisions of the Act or any subsequent owner of such goods or any licensee of any customs and excise warehouse in which such goods are warehoused or any person acquiring such goods under the provisions of Schedule No. 3, 4, 5, 6, 7, or 9 to the Act or any other person dealing with or in or consuming such goods shall, if he becomes aware at any time that such goods were incorrectly entered, advise the proper officer forthwith and produce to the proper officer any documents or any other evidence in his possession.

(11) If goods are entered before such goods have actually been loaded on an aircraft or vehicle for despatch to the common customs area such entry shall, notwithstanding any proof of such loading submitted to or accepted by the proper officer in terms of section 40(2) of the Act, not be treated as due entry of such goods for the purposes of the Act.

40. Requirements regarding invoices

(1) Any person entering any goods imported or to be imported shall produce to the proper officer at the time of presenting the bill of entry in question an invoice from the supplier of the goods showing all particulars required in terms of these Regulations.

(2) Invoices issued in respect of the sale, disposal, supply or transfer of excisable goods shall be in such form for each class or kind of such goods as the Director may require from time to time.

(3) All invoices in respect of sales duty goods intended for export or for incorporation in an unused condition in other sales duty goods, shall show the sales duty paid to the Department separately.

(4) If invoices in respect of the sale, disposal or supply of sales duty goods show the sales duty separately, the said sales duty shall represent the exact amount paid to the

department.

(5) Any person entering any goods for exportation shall, on demand by the proper officer, produce to the proper officer at the time of presentation of the bill of entry in question, an invoice in such form as the Director may require.

(6) The provisions of subregulations (1) and (5) shall *mutatis mutandis* apply in respect of goods imported or exported by post but the Director may, in respect of any class or kind of goods or any class or kind of postal package which he may specify and provided entry at a customs and excise office under the provisions of section 13 of the Act is not a requirement, dispense with production of an invoice on such conditions as he may impose in each case.

(7) An invoice required in terms of the provisions of subregulation (1) shall not be accepted as satisfying the requirements of that subregulation if it does not contain, in addition to any proprietary or trade name of such goods, a full description of the nature and characteristics of such goods together with such particulars thereof as are required to assess the duty due and to compile trade statistics.

(8) In addition to the information required in terms of subregulation (7), invoices in respect of any imported goods of any class or kind enumerated in the First Schedule hereto shall contain the particulars specified in such paragraph in respect of such goods.

(9) True copies of the specified invoices in respect of goods cleared or classified in terms of any tariff heading in Schedule No. 1 to the Act (whether or not such goods are cleared under rebate of duty in terms of any item of Schedule No. 3 or Schedule No. 4 to the Act) shall at the time of clearance of these goods be produced to the proper officer for retention by him.

41. Origin of goods

(1) In the calculation, for the purposes of section 49 of the Act, of the cost of materials produced and labour performed in respect of the manufacture of any goods in any territory, only the following items may be included-

- (a) the cost to the manufacturer of materials wholly produced or manufactured in the territory in question and used directly in the manufacture of such goods; and
- (b) the cost of labour directly employed in the manufacture of such goods.

(2) In the calculation, for the purposes of section 49 of the Act, of the production cost of any goods in any territory, only the following items expended in the manufacture of such goods may be included-

- (a) the cost to the manufacture of all materials;
- (b) manufacturing wages and salaries;
- (c) direct manufacturing expenses;
- (d) overhead factory expenses;
- (e) cost of inside containers;
- (f) other expenses incidental to the manufacturing operations, in the discretion of the

Director.

(3) The following charges, which are charges incurred subsequent to the completion of the manufactured goods, may not be included in the production cost-

- (a) outside packages (including zinc linings, tarred paper, etc. in which the goods are ordinarily exported from the territory) and expenses in connection with the packing of goods therein;
- (b) manufacturer's or exporter's profit, or the profit or remuneration of any trader, broker or other person dealing with the article in its finished condition;
- (c) royalties;
- (d) carriage, insurance, etc. from the place of production or manufacture in the territory to the port of shipment or other place of final despatch; and
- (e) any other charges incurred subsequent to the completion of the manufacture of the goods.

(4) Any person entering any goods imported or to be imported shall produce to the proper officer at the time of presenting the bill of entry in question in the following circumstances a declaration of origin in the prescribed form (form CE.59) from the supplier of such goods, completed in all respects as indicated in the said form and in accordance with the requirements indicated therein-

- (a) where the rate of customs duty is determined by the country of origin and such rate of duty in respect of such goods is lower than the general rate; and
- (b) in such circumstances as the Director may deem expedient.

(5) Excisable goods, sales duty goods and goods specified in Schedule No. 3, 4, 5, 6 or 7 to the Act and produced or manufactured in the common customs area shall be excluded from the provisions of section 49(1) of the Act.

42. Importation of cigarettes

Subject to the proviso to section 60(2) of the Act, no importer shall import any cigarettes into Botswana unless they are properly packed in an unbroken and unopened container which contains 10, 20 or 30 cigarettes and bears a stamp impression as determined by the Director.

PART VI ***Anti-Dumping Duties (regs 43-44)***

43. Onus of proof

Any person who claims that the importation of any goods causes or threatens material injury to an established industry or retards the establishment of an industry in Botswana or causes or threatens material injury to an established industry in another territory which is the territory of origin of any identical or comparable goods imported into Botswana, shall furnish the Director with such information as he may require in an investigation.

44. Currency conversion

The provisions of regulation 53(1) to (3) shall *mutatis mutandis* apply in respect of the conversion of foreign currency for the purposes of sections 61, 62 and 65 of the Act.

PART VII

Application of Agreements with other African Territories (regs 45-46)

45. General

(1) In pursuance of section 58(3) of the Act, the undermentioned procedures regarding the transfers between any territories mentioned in the said section of any goods referred to in section 58(1)(a) of the Act (except goods excluded from such agreement) shall apply, notwithstanding anything to the contrary in the Act or these Regulations-

- (a) except as provided in regulation 46, there shall be no documentation or customs and excise restrictions in respect of such goods from any territory to any other territory except in respect of such goods the importation into Botswana of which is restricted or prohibited, which shall be subject to such conditions as the Director may impose;
- (b) warehousing places in the Kingdom of Lesotho, the Republic of South Africa or the Kingdom of Swaziland shall, for the purposes of the Act, be deemed to be warehousing places in Botswana and goods liable to customs, excise and sales duty may be removed to customs, excise and sales duty warehouses at such places from Botswana or *vice versa*; and
- (c) any reference to the export of any goods in Schedule No. 3, 4, 5 or 6 to the Act shall be deemed not to include a reference to the transfer of such goods to the Kingdom of Lesotho, the Republic of South Africa or the Kingdom of Swaziland, except where such reference relates to goods excluded from such agreement.

(2) Any goods not referred to in section 58(1)(a) of the Act, namely, goods consigned to the territory of any party to the agreement referred to in section 58(3) of the Act and landed in Botswana or goods consigned to Botswana and landed in the territory of any such party, may be duly entered and any duty due thereon paid in the territory where such goods are landed and for the purpose of payment of such duty, the customs, excise and sales duty laws of the territory to which such goods are consigned shall apply and the customs and excise officers of the territory where the said goods are landed shall be deemed to be customs and excise officers of the territory to which such goods are consigned.

(3) Any duty collected in the territory of any party to the said agreement in terms of subregulation (2) shall accrue to the Fund and shall be subject to section 58(1)(c) and (2) of the Act.

46. Transfer of goods between the partner states

(1) In this Part, unless the context otherwise requires-

"airline, railway or road transport operator" includes any person who carries any goods by air, by rail or by road, other than by post;

"by air, by rail or by road", when used in connection with the carriage of goods, means the carriage of goods by air, by rail or by road, other than by post;

"by post", when used in connection with the carriage of goods, means the carriage of goods whether by air, by rail or by road of any goods received or collected by the Post Office for delivery within the partner states;

"partner states" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of South Africa and the Kingdom of Swaziland.

(2) Subject to subregulation (18), whenever a person receives into Botswana from any of the other partner states, whether by air, by rail or by road, any goods which have been grown, produced or manufactured in the common customs area, or have been imported into such partner state from a place outside the common customs area, he shall complete form E specified in the Second Schedule hereto.

(3) Subject to subregulation (18), whenever a person transfers from Botswana to any of the partner states, whether by air, by rail or by road, any goods which have been grown, produced or manufactured in the common customs area, or have been imported from a place outside the common customs area, he shall complete form F specified in the Second Schedule hereto.

(4) Whenever any person in Botswana receives from or transfers to any of the other partner states by post any goods described in subregulation (2) or (3) he shall complete form G specified in the Second Schedule hereto.

(5) Whenever a person in Botswana imports direct from a place outside the common customs area goods which have been entered for home consumption at a port or place in any other partner state, he shall complete form H specified in the Second Schedule hereto.

(6) Whenever a person in Botswana receives by air, by rail or by road, from any of the other partner states any goods described in subregulation (2) he shall-

- (a) if a customs officer is stationed at the place where the goods are delivered, first present form E to the proper officer to be scrutinized and stamped; or
- (b) if a customs officer is not stationed at the place where the goods are delivered, first present form E to the carrier of the goods who shall forthwith send the form to the nearest customs house in Botswana.

(7) Whenever a person in Botswana transfers by air, by rail or by road, to any of the other partner states any goods described in subregulation (3) he shall-

- (a) if a customs officer is stationed at the place where the goods are accepted for despatch, first present form F to the proper officer to be scrutinized and stamped; or
- (b) if a customs officer is not stationed at the place where the goods are accepted for despatch, first present form F to the carrier of the goods who shall forthwith send the form to the nearest customs house in Botswana.

(8) Whenever a person in Botswana receives goods imported direct from a place outside the common customs area which have been entered at a port or place of importation in any other partner state, he shall-

- (a) if a customs officer is stationed at the place where the goods are delivered, first present form H to the proper officer to be scrutinized and stamped; or

(b) if a customs officer is not stationed at the place where the goods are delivered, first present form H to the carrier of the goods who shall forthwith send the form to the nearest customs house in Botswana.

(9) Except with the written permission of the Director, no carrier of any goods described in subregulation (2) transferred into Botswana by air, by rail or by road from any of the other partner states shall-

(a) unload or deliver any such goods except at a place appointed for the purpose under section 7 of the Act; or

(b) deliver any such goods without the prior authority of the proper officer.

(10) No goods to which subregulation (2) or (3) applies shall be transferred by air, by rail or by road between Botswana and any other partner state except through a port of entry appointed for such traffic under section 7 of the Act.

(11) Whenever a person in Botswana wishes to transfer by air, by rail or by road between Botswana and any of the other partner states any goods to which subregulation (2) or (3) applies, he shall first complete and present form E or F, as the case may be, to the proper officer at the port of entry.

(12) Whenever a person in Botswana wishes to transfer by post between Botswana and any of the other partner states any goods to which subregulation (2) or (3) applies, he shall first complete and deliver form G to a postal official at the post office of receipt or despatch, as the case may be.

(13) No goods shall be delivered by post or accepted for carriage by post unless form G completed in accordance with these Regulations is delivered to a postal official at the post office of despatch.

(14) The postal official referred to in subregulations (12) and (13) shall send the form G to the nearest customs house in Botswana.

(15) Subject to these Regulations and except in the case of goods which have been sent by post, no person shall take delivery of any of the goods mentioned in subregulation (2) unless he has given a receipt thereof on the relative form E.

(16) Where any goods in respect of which form F has been completed for transfer from Botswana to any place in any of the other partner states and such goods are not transferred to such partner state, the consignor shall forthwith notify the proper officer that the goods have not been so transferred.

(17) The description and denomination of goods to which these Regulations apply shall be stated on the forms in accordance with the Import and Export List.

(18) Subregulations (2) to (6) shall not apply to-

(a) any military stores which are transferred by the appropriate authorities from one partner state to another within the common customs area;

(b) goods removed under bond for warehousing in a State of customs, excise and sales duty warehouse;

- (c) goods removed under bond from a State or customs and excise warehouse;
- (d) goods entered in transit through the common customs area;
- (e) any goods to which the Minister may, by notice published in the *Gazette*, order that these Regulations shall not apply; and
- (f) any person whom the Director may exempt in writing from these Regulations, subject to such conditions as the Director may impose.

(19) Every person shall on entering or leaving Botswana make a declaration to the proper officer of his accompanied baggage and any goods described in subregulation (2) or (3) contained therein or carried with him.

(20) Such declaration shall, at the discretion of the proper officer, be made orally or in writing in the form J.

(21) Subregulations (2) to (6) shall apply to goods transferred between Botswana and any of the other partner states notwithstanding the fact that such goods may pass through the territory of a government which is not a party to the agreement mentioned in section 58(3) of the Act.

(22) Notwithstanding anything contained in this Part, the Director may, in order to meet the exigencies of any case, permit any goods to be transferred between Botswana and any of the other partner states under such conditions as he may either generally or in any particular case direct.

PART VIII ***Amendment of Duties (reg 47)***

47. Amendment of duties

(1) For the purposes of section 66(2) of the Act the reference to importer in the said section shall not include a retail dealer who imports goods for sale or disposal solely in retail quantities through his retail business.

(2) For the purposes of section 66(3) of the Act goods which are in transit to an importer, manufacturer or dealer but which have not been entered for home consumption at the time of the notice or taxation proposal referred to in the said section shall not be regarded as forming part of the stock of such importer, manufacturer or dealer.

(3) Any importer, manufacturer or dealer referred to in section 66(4) of the Act shall, after he has rendered a sworn statement in terms of paragraph (b) of the said section, immediately advise the proper officer of particulars of any inaccuracy in or omissions from such statement of which he becomes aware.

PART IX ***Licensing (regs 48-52)***

48. Issue and renewal of licences

(1) No licence prescribed in Schedule No. 8 to the Act shall be issued except on application to the proper officer on forms CE.100 and CE.100A with as many copies as the

proper officer may require.

(2) Forms CE.100 and CE.100A shall be completed in all respects and if false or incomplete information is furnished on such forms the Director may treat any licence issued in terms of such forms containing false or incomplete information as invalid.

(3) The Director may, subject to such conditions as he may in each case impose, exempt certain applicants or groups of applicants from any provision or from all the provisions of subregulations (1) and (2).

(4) Any licence issued under the provisions of the Act shall expire on 31st day of December of every year and applications for new licences shall be submitted to the proper officer before expiry of the period of validity.

(5) A licence issued under Schedule No. 8 to the Act shall be in the form CE.102.

49 Licensing of special customs and excise warehouses

A licence for a special customs and excise warehouse shall be issued either for the storage of dutiable goods or for the manufacture of dutiable goods and such warehouse shall be subject to the Act and regulations relating to customs and excise manufacturing warehouses respectively in all other respects except in such respects as the Director considers reasonable in exceptional circumstances.

50. Allocation of numbers to customs and excise warehouses

(1) No licence issued to any customs and excise warehouse under the Act shall be valid unless the number allocated to such warehouse is reflected on such licence.

(2) The number allocated to any customs and excise warehouse shall comprise-

- (a) the name of the warehousing place appointed under section 7 of the Act; and
- (b) a number allocated consecutively in respect of each warehouse and such number shall be reflected on all bills of entry, certificates or invoices which require entry of that number.

51. Issuing and renewal of licences to agricultural distillers

Application by an agricultural distiller for a licence to keep a still or to distil, shall be made to the proper officer on forms approved by the Director.

52. Special provisions regarding stills and still makers

(1) Every still maker shall immediately on importation or manufacture by him of any still obtain from the Director a registration number which he shall imprint or emboss legibly, together with his name and address and the capacity of the still, on the column or columns of every such still if it is a patent continuous still, and on both the shoulder and helm in the case of a pot still.

(2) The Director may, subject to such conditions and safeguards as he may deem necessary, authorize the keeping of any still without a licence if it is proved to his satisfaction that such still will be used solely for distilling water or any other purpose for which, in his opinion, a licence is not necessary.

(3) No person may sell, remove or otherwise dispose of a still unless the approval of the proper officer has been obtained.

(4) Whenever any still which has not been marked in accordance with subregulation (1) is received by a still maker for the purpose of repair or otherwise, he shall immediately advise the proper officer.

(5) No person shall obliterate or alter the prescribed markings on any still without the authority of the proper officer or have in his possession or under his control any still without such markings.

(6) Regulation 21 (21), (22) and (23) shall *mutatis mutandis* apply to stills manufactured by a still maker and for that purpose any reference to a licensee of a customs and excise manufacturing warehouse and to excisable goods shall be deemed to be a reference to a still maker and stills respectively.

PART X **Value (regs 53-61)**

53. Foreign currency

(1) When the value of or the prices paid or payable for any imported goods is expressed in a foreign currency, it shall for the purpose of calculating the customs value thereof, be converted into units of account at a rate determined by the Director to be current at the date of shipment of the goods or, if a rate at that date cannot be determined, the latest rate determined before that date shall be used.

(2) If there is no official rate for a particular currency the Director may determine a rate of exchange.

(3) For the purposes of subregulations (1) and (2), the date of shipment of non-containerized goods shall be the date of the bill of lading, air waybill, consignment note or such other document as the Director may require.

(4) The date of shipment of containerized goods shall be the date on which the container is taken on board ship as endorsed on the bill of lading or arrival notification or, if imported otherwise than by sea, the date of the airwaybill, consignment note or such other document as the Director may require.

54. Exemptions

The following classes or kinds of goods are exempted from the requirements of section 76(4) of the Act-

- (a) goods not exceeding 1000 units of account in value;
- (b) goods which are not liable to an *ad valorem duty*, or to an *ad valorem* duty in addition to or as an alternative to any other duty;
- (c) goods cleared under the provisions of paragraphs (i) to (iv) of the proviso to section 40(1) of the Act;
- (d) goods entered under rebate of duty provided for in items 401.00 to 404.02, 404.03/30.02, 405.01, 405.02, 405.03/37.05 to 405.03/90.10, 405.04/II to

405.02/92.12, 405.05/92.00, 405.05/92.12, 405.05/II, 405.06 to 405.08, 405.20 to 408.01, 408.02/94.00 to 408.03, 410.01 to 410.02/12.01, 410.03/22.03 to 411.00/85.01 (3), 411.00/89.01, 411.00/89.02, 412.02 to 412.04, 412.06, 412.08 to 412.14, 412.16, 412.20 to 460.06/29.02(2), 460.06/29.04 to 460.06/29.16(1), 460.06/29.31, 460.06/29.35, 460.06/30.03(2) to 460.16/85.21, 460.17/87.01(2), 460.24 and all items of Part 3 of Schedule No. 4; and

- (e) goods which the Director may from time to time exempt from the obligation to make the prescribed declaration.

55. Related persons

The tests provided for in section 76(5)(b) of the Act shall be used on request of the importer and for comparative purposes only.

56. Valuation code on bill of entry

- (1) For the purposes of section 76(4) of the Act any importer who is-
 - (a) related to the supplier of the goods shall so indicate, in the field "Valuation Code" on the bill of entry, by inserting the letter "R";
 - (b) not related to the supplier of the goods shall so indicate, in the field "Valuation Code" on the bill of entry, by inserting the letter "N".

(2) Every importer of goods exempted in terms of regulation 54 shall indicate such exemption by inserting the letter "E" in the field "Valuation Code" on the bill of entry.

57. Valuation methods

The valuation methods prescribed in section 76(1), (6) to (10), (12) to (15) and (18), of the Act shall be known as Valuation Methods 1 to 6, respectively, and every importer shall indicate which Valuation Method is applicable to his goods by inserting in the field "Valuation Code" on the bill of entry after the letter "R" or "N" as required by regulation 56 the appropriate method number:

Provided that importers of the classes or kinds of goods enumerated in regulation 54 are exempted from this requirement.

58. Furnishing of information

The Director shall, whenever he deems it expedient, for purposes of determining a customs value, request the importer to furnish such information as he may require on a form CE.55 or in any other manner, and the importer shall furnish the Director with such information not later than 30 days from the date of such request.

59. Valuation determination

(1) The Director shall allocate a number to any determination in respect of a customs value issued by him and shall notify the importer in writing of such determination and its number.

(2) The importer shall, in respect of future consignments from the same supplier, insert such value determination number in the field "Additional Information" on the bill of entry.

60. Method of determining value

The Director shall on request advise the importer in writing of the method used in determining the customs value of his goods, provided such request is received within 30 days from the date of such determination.

61. Additions to price

The Director shall in determining the value for duty purposes of any imported goods make no additions, except those specified in section 77(1) of the Act, to the price actually paid or payable for such goods.

PART XI

Rebates, Refunds and Drawbacks of Duty (regs 62-69)

62. General provisions

(1) Any person desirous of obtaining any goods under the provisions of any item of Schedule No. 3 to the Act or of such items of Schedule No. 4, 6 or 7 to the Act as may be indicated in the Regulations in the Fourth, Sixth or Seventh Schedule hereto, shall apply to the Director on forms CE.100 and CE.100A for registration to obtain such goods and for registration of the premises where such goods will be used or stored.

(2) The Director may refuse to register any person in terms of subregulation (1) if, in his opinion, such person should not be permitted to use materials obtained under the provisions of section 84 of the Act or the premises on which such materials are to be used are so situated or such materials are to be used in such circumstances that such arrangements as the Director considers necessary to provide for official supervision or for adequate control are not practicable or if the number of operatives employed or the number of machines used or the quantity of such materials used or the quantity of goods produced from such materials by such person is less than such minimum number or quantity of operatives, machines, materials or goods as the Director may, subject to section 84(2)(c) in each case decide.

(3) An applicant shall only be registered to obtain goods specified in such stated items of Schedule No. 3, 4, 6 or 7 to the Act as the Director may approve and upon registration the registrant in question shall be permitted to obtain and use such goods, subject to the provisions of the Act and these Regulations, for the purposes specified in the said items of Schedule No. 3, 4, 6 or 7 to the Act in which such goods are specified.

(4) Any registrant shall on entry of any goods referred to in subregulation (1) declare on the relative bill of entry that he is registered to obtain such goods under the items stated in such entry and that such goods will be used by him solely in accordance with the provisions of such items.

(5) If such goods are not acquired as a result of an unconditional sale and are not the property of such registrant, the owner shall declare on the relative bill of entry that the said goods are for transfer to the said registrant who shall also furnish the declaration referred to in this regulation.

(6) Any goods declared on a bill of entry in respect of which any registrant is required to declare that such goods will be used by him under rebate of duty shall, for the purposes of the Act and these Regulations, be deemed to have been entered by such registrant, and acceptance of such bill of entry is subject to the conditions determined by the Director in

each case.

(7) Goods which have been entered under any item referred to in subregulation (1) or which have been transferred in terms of regulation 67 (1) shall, except with the permission of the Director in circumstances which he considers exceptional and on such conditions as he may impose in each case, be conveyed directly to the appropriate approved store, vessel, tank, yard or other place for the storage of such goods on the registered premises of the registrant in question and shall be stored only in such store, vessel, tank, yard or other place which shall be kept locked or secured in a manner approved by the proper officer at all times when not actually in use for depositing or removing goods.

(8) The books, documents, stocks and premises of every registrant shall at all reasonable times be open for inspection by the proper officer.

(9) Any registrant shall, when required to do so by the proper officer, carry out under his supervision, at such times as he may deem necessary, any manufacturing operation in which materials specified in and entered under any item referred to in subregulation (1) are being used, and charges at the prescribed rates for the special or extra attendance of such officer shall be paid by such registrant.

(10) A registrant shall notify the proper officer immediately, or in advance, of any change or contemplated change, no matter of what nature, in his legal identity, the name under which he trades, the address of his registered premises, the nature of the materials obtained by him under Schedule No. 3, 4, 6 or 7 to the Act, the nature of the goods manufactured from such materials and the position, size or other particulars of his rebate store mentioned in regulation 64(1).

(11) An extract of all relative regulations shall be prominently displayed in the approved rebate store on the registered premises of every registrant.

(12) In addition to the provisions of this Part (excluding regulation 69) the regulations in the Third, Fourth, Sixth and Seventh Schedules hereto, relating to goods specified in Schedules Nos. 3, 4, 6 and 7 to the Act respectively, shall be applicable to such goods.

63. Registered premises

(1) The Director may, in his discretion, refuse to register-

(a) any premises or may cancel the registration of any premises if-

(i) any business other than manufacturing is or will be conducted on such premises;

(ii) more than one of the industries referred to in Schedule No. 3, 4, 6 or 7 to the Act are or will be conducted on such premises;

(iii) the premises are occupied by more than one person or business;

(iv) registration of the premises has been made subject to compliance with special conditions and such special conditions have not been complied with;

(b) any premises which he considers unsuitable on any other grounds for the manufacture of goods with material obtained under rebate of duty or for the storage

of such material.

(2) No registrant shall, without the written permission of the proper officer and subject to such conditions as the Director may impose in each case, perform or permit or arrange to be performed any process or operation or any portion of the manufacture of any goods in which goods referred to in regulation 62(3) are used on any premises other than the registered premises.

(3) The Director may require any registrant to provide separate stores, vessels, tanks, yards or other places for storage in respect of goods provided for in different items of Schedule No. 3, 4, 6 or 7 to the Act, or to perform the manufacturing operations in which such goods are used in separate sections of his registered premises and he may impose such conditions and requirements in regard to such separation of stores or sections as he considers necessary.

64. Rebate stores

(1) Every applicant for registration shall provide, on the premises to be registered in terms of these Regulations, a store, vessel, tank, yard or other place (to be known as a rebate store) which, in the opinion of the Director, is secure and adequate and complies with such requirements as the Director may impose in each case, for the storage of materials obtained under section 84 of the Act and such applicant shall provide at his own expense such separate fastenings as will permit of such rebate store being locked by an officer, but the Director may exempt any applicant from the requirements of this regulation on such conditions as he may impose in each case.

(2) All goods in a rebate store shall be so arranged and marked that they will be easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

(3) Except with the permission of the proper officer only goods which have been entered under rebate of duty under Schedule No. 3, 4, 6 or 7 to the Act may be stored in a rebate store.

65. Security

(1) An applicant, before being registered, shall furnish a bond in a form approved by the Director and in an amount required by the Director.

(2) The surety to such bond shall be a recognised banking or insurance institution and the Director may at any time require that the form, nature or amount of such bond shall be altered or renewed in such manner as he may determine.

66. Liability for duty

In addition to any liability for duty incurred by an importer or manufacturer in terms of section 46 of the Act, any registrant who has entered any goods or has completed a declaration in terms of regulation 62(4), (5) and (6) on any bill of entry in respect of any goods referred to in regulation 62(1) under rebate of duty shall be liable for the duty on such goods, subject to section 84(11) of the Act, and such liability shall continue until the registrant in question has proved to the satisfaction of the Director that all such goods have been used in accordance with the said section 84 of the Act and of the item under which they were so entered, but the Director may regard normal manufacturing losses and waste

to be goods used in accordance with the said provisions.

67. Transfer of goods

(1) A registrant may transfer any goods entered under any item referred to in regulation 62(1) to any other registrant who is registered under the same item or to the same or any other registrant who is registered under any other item in which the same goods are specified if the extent of the rebate under such items at the time of such transfer is the same, provided such goods were acquired as a result of an unconditional sale and are owned by the first-mentioned registrant at the time of such transfer and an application in the form CE.62 for such transfer is submitted to and except with the permission of the Director, approved by the proper officer prior to such transfer.

(2) If the extent of the rebate under such items is not the same the Director may require the application on form CE.62 to be accompanied by a statement of the circumstances in which the transferor desires to transfer the goods in question.

(3) If such application is granted any difference in duty payable as a result of such transfer shall be paid to the proper officer by the transferor before such transfer but no person shall be entitled to a refund of duty arising out of any such transfer.

(4) Notwithstanding subregulations (1), (2) and (3), the Director may, in circumstances which he considers to be exceptional, permit a registrant to transfer goods which are not owned by him under the provisions of the said regulation.

(5) The transfer of any goods transferred in terms of subregulations (1), (2) and (3) shall remain liable for the duty on such goods until they have been delivered to the transferee, whereupon regulation 66 shall *mutatis mutandis* apply to such transferee as if he had entered such goods.

68. Stock records and working cards

(1) Every registrant shall keep a stock record which shall be in a form approved by the Director and which shall show full particulars of all goods entered by him or in respect of which he has completed a declaration in terms of regulations 62(4), (5) and (6) or which he received from another registrant in terms of regulation 67(1), (2) and (3) as well as of the use or disposal of such goods.

(2) The stock record shall be kept in such a manner that the said goods can readily be accounted for to the satisfaction of the proper officer.

(3) The said stock record (which shall be known as a rebate stock record) shall contain the following particulars which shall be entered daily in such record-

(a) *RECEIPTS:*

Registrant's shipment or reference number.

Number and date of bill of entry or transfer form.

Name of ship or name and address of transferor or manufacturer.

Date received.

Tariff heading and rebate item.

Description, quantity and value of goods.

(b) *ISSUE:*

Date issued to factory.

Quantity issued.

Nature and quantity of goods produced.

Reference.

Balance of stock on hand.

(4) Any registrant shall, if required to do so by the Director, also keep a "working" book or "working" cards and shall show therein or thereon all receipts at factory ex-rebate store, as well as the nature and quantities of the materials used and of the finished articles manufactured therefrom, in such a manner as the Director may decide.

(5) A registrant shall also keep such samples of materials obtained under rebate of duty as the Director may require and in such manner as he may decide.

(6) The Director may, in respect of any goods referred to in regulation 62(1) or in respect of any industry or any class of registrant using such goods, require that a special stock record or special-working cards, in a form approved by him and reflecting such particulars as he may decide, be kept in respect of such goods or for such industry or by such registrant in addition to or in lieu of the stock record or working cards referred to in subregulation (1) to (3) or (4).

(7) A registrant shall retain in his records a copy of any bill of entry or transfer form in respect of goods obtained by him under rebate of duty, together with any clearance, documents in his possession in respect of such goods, until all stocks of the goods to which such bill of entry, transfer form or clearance documents relate have been exhausted and such bill of entry, transfer form or clearance documents shall be made available to the proper officer on demand.

(8) A registrant who obtains goods for use under rebate of duty shall, unless he is in possession of a valid bill of entry or transfer form, store such goods separately from other goods in his rebate store and shall not use such goods until the permission of the proper officer has been obtained.

(9) A registrant shall keep his rebate stock record, when not in use, in a fire-proof safe.

69. General refunds in respect of imported, excisable or sales duty goods

Any application for a refund or payment from any applicant who contends that he has paid any duty or other charge for which he was not liable or that he is entitled to any payment under the Act, shall be submitted to the proper officer in the specified form (form CE.66), together with all the documents relating to such application and there shall be no obligation on the Director to consider any application which has not been completed in all the relative details indicated in the form.

PART XII
Penal Provisions (reg 70)

70. Penal provisions

(1) Any person who contravenes or who fails to comply with any provision of these Regulations shall, even where such contravention or failure is not elsewhere declared an offence, be guilty of an offence.

(2) Any person guilty of an offence under these Regulations shall, where no punishment is expressly provided for such offence, be liable on conviction to a fine not exceeding P400 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a term not exceeding six months, or to both.

PART XIII
General (regs 71-82)

71. Removal of excisable goods within the common customs area

Excisable goods manufactured in the common customs area shall not be removed for consumption within the common customs area unless the excise duty has been paid thereon or such goods are removed in bond to a place appointed as a place of entry under the Act.

72. Examination of goods

Every importer, exporter, manufacturer or owner of any goods shall, whenever required to do so by the proper officer, convey without delay any package selected for examination to any place approved or indicated by the proper officer for such examination and shall ensure that such package is opened and unpacked and at any time indicated by the proper officer.

73. Wreck

(1) In the case of aircraft which are wrecked, stranded or in distress at any place in Botswana the Director may station such officers as he considers necessary at the wreck in question.

(2) If no portion of the aircraft or of its cargo is landed, removed, sold or disposed of within a period of seven days, the State shall bear all costs and expenses (including subsistence allowances) in connection with the stationing of such officers at such wreck.

(3) On expiration of the period mentioned in subregulation (2) or if the conditions mentioned in the said subregulation do not apply, the pilot, underwriter, purchaser or other owner for the time being of such wreck shall be liable for all costs and expenses (including subsistence allowances) in connection with the stationing of such officers at such wreck while he is the owner or in possession or control of such wreck.

(4) The number of officers and the period during which they are stationed at any wreck shall be in the discretion of the Director.

74. Goods unshipped or landed from wrecked or distressed aircraft

(1) The person in control of goods recovered from wrecked or distressed aircraft shall compile a list, in duplicate, of such goods.

(2) The list shall contain such particulars thereof as the proper officer may require, and the said person shall declare in writing that the contents of such list are true and correct.

(3) If the goods are not immediately cleared by entry and payment of duties after examination, the said person shall remove them to a warehouse, shed or other place approved by the proper officer.

(4) The said person shall also furnish a bond in a form approved by the Director, and for a sum to the satisfaction of the Director or such other security as he may require, to cover the duty on such goods and to ensure compliance with the customs, excise and sales duty requirements in respect of the goods.

(5) If the importation of any such goods is prohibited, they shall be liable to forfeiture unless they are immediately warehoused for exportation or have been dealt with in some other manner as directed by the Director.

(6) The lists compiled in terms of subregulations (1) to (5) shall be handed by the person who compiles them to the nearest officer who shall retain one copy and transmit the other to the Director together with a statement regarding the manner of disposal of the goods concerned and such other particulars as the Director may decide.

75. Days and hours of general attendance

(1) The working days of officers shall be all days except Saturdays, Sundays and public holidays.

(2) The hours general attendance of officers for the service of the public shall be as follows-

(a) Headquarters and District offices-

1st April to 30th September:

On working days, 8 a.m. to 1 p.m. and from 2.15 p.m. to 5 p.m.

1st October to 31 March: On working days from 7.30 a.m. to 12.45 p.m. and from 2 p.m. to 4.30 p.m.;

(b) at the following appointed airports, as indicated—

<i>Airport</i>		<i>Opening time</i>	<i>Closing time</i>
Sir Seretse Khama		06:00	22:00
Maun		06:00	22:00
Francistown		06:00	22:00
Selebi-Phikwe	(1st September - 30th April every year)	06:00	18:30
	(1st May - 31st August every year)	06:30	18:00

Kasane	(1st September - 30th April every year)	06:00	18:30
	(1st May - 31st August every year)	06:30	18:00

(c) at the following border posts, as indicated—

<i>Border Post</i>	<i>Opening time</i>	<i>Closing time</i>
Kazungula Road	06.00	20.00
Kazungula Ferry	06.00	18.00
Pandamatenga	08.00	17.00
Ramokgwebana	06.00	22.00
Pontdrift	08.00	16.00
Platjan	06.00	18.00
Zanzibar	08.00	16.00
Martinsdrift	06.00	22.00
Parr's Halt	06.00	18.00
Sikwane	06.00	19.00
Tlokweng Gate	07.00	22.00
Ramotswa	07.00	19.00
Pioneer Gate	07.00	19.00
Ramatlabama	07.00	20.00
Phitshane Molopo	07.30	16.30
Bray	08.00	16.00
Mamuno	08.00	17.00
Mohembo	06.00	18.00
Maitengwe	06.00	18.00
Matsiloje	06.00	18.00

76. Charges for extra and special attendance

- (1) Where the attendance of an officer is required-
 - (a) on a Saturday, Sunday or public holiday;
 - (b) at any time not covered by the hours mentioned in regulation 75; or
 - (c) for any special purpose determined by the Director,

the person requiring such attendance shall apply to the proper officer on form CE.73 at least 12 hours before such attendance is required, or such shorter period as the officer in any special circumstances may allow, and he shall guarantee the payment of the charges imposed by these Regulations and shall pay the said charges immediately on demand.

(2) The proper officer may, in his discretion, prior to allowing such attendance, demand payment of an amount sufficient to cover the charges that will be incurred.

(3) Any person requiring any extra or special attendance shall, if so required by the proper officer, provide the necessary transport for the officer rendering such attendance or such person may be required to pay to the Director such travelling and other expenses incurred by such officer in connection with such attendance as the Director considers reasonable.

(4) For extra attendance in connection with the examination of post office parcels, the sealing of aircraft stores and the rummaging of aircraft, no attendance charge will be made.

(5) Such attendance charge is also not to be made in respect of extra attendance in connection with the reporting of the arrival or departure of aircraft at places specified by the Director.

(6) No charge in connection with the supervision of the receipt of wine or the fortification of wine with spirits entered under rebate of duty shall be payable by the manufacturer of such wine or the supplier of such spirits and such manufacturer or supplier shall not be liable for any transport or other expenses.

(7) Where the special attendance of an officer is required for the purpose of making a copy of a document or making and certifying a copy of a document or certifying only a copy of a document, the fee for such attendance shall be P1 per copy.

(8) The charges for extra or special attendance, except when such attendance is given in respect of any service mentioned in subregulation (7), shall be P10 per officer per hour or part thereof:

Provided that where such extra or special attendance is at an airport at which no resident customs officer is stationed, and where less than 12 hours notice of the arrival or departure of the aircraft concerned is given, there shall be an additional charge of P20 unless the proper officer, in special circumstances, decides otherwise.

77. Business in customs houses

- (1) The representative of any importer, exporter, manufacturer or other principal who

attends at any customs house in connection with the clearance of goods or any other official business shall be conversant with the requirements of the department in respect of such business and shall be able to reply to such questions or to furnish such information as the proper officer may put to him or require of him, but the proper officer may demand the personal attendance of any person or any principal in connection with any official matter.

(2) The conduct of any business in any customs house shall be in accordance with such instructions as the Director may issue and any person attending at such customs house shall be subject to such instructions.

78. Surety bonds

(1) Surety bonds shall be given in whichever of the undermentioned forms is appropriate-

CE.103 - Customs Agent

CE.104 - Customs Rebates

CE.105 - For the manufacture of goods liable to duty

CE.106 - For approved customs and excise warehouses

CE.107 - For removal of goods from one port or place for entry or warehousing at another port or place

CE.108 - Temporary imports.

(2) No surety bond shall be accepted by the Director for any purpose unless such bond is given by a banking or insurance institution acceptable to the Director.

(3) Any person who has given a surety bond which has been accepted by the Director may give the Director 30 days' notice of withdrawal of such bond and after the expiry of this period his obligations under the bond will terminate in respect of transactions entered into thereafter.

(4) The surety, however, remains bound under the surety bond in respect of transactions entered into prior to the expiry of the period of notice until the Director has satisfied himself that all obligations under such bond have been fulfilled and he cancels it.

79. Agents and carriers subject to section 111 of the Act

Any carrier who for his own account brings into or takes out goods from Botswana by road or transports goods overland through Botswana by road is subject to section 111 of the Act.

80. Business records to be kept

(1) Any person carrying on any business in Botswana shall keep within Botswana, in English, reasonable and proper books, accounts and documents relating to his transactions comprising at least the following-

(a) in the case of imported goods, a copy of the relative bill of entry and documents produced therewith in terms of section 41 of the Act;

(b) in the case of sales duty goods, manufactured in Botswana, an order book, journal,

ledger and invoices (also in respect of cash sales) on which a serial number, the manufacturer's warehouse number and a description of the goods are reflected; and

- (c) in the case of excisable goods, books, accounts and documents to the satisfaction of the Director.

(2) Such person shall in all instances keep available such books, accounts and documents for a period of at least two years from the date of importation, exportation, manufacturing, purchase or sale of any goods for inspection by an officer:

Provided that in the case of goods stored in a customs and excise warehouse the period shall be extended until all the relevant goods have been duly cleared in terms of section 20(7) of the Act and have in accordance with such entry been delivered or exported and in the case of goods stored in a rebate store, as prescribed in regulation 68(7).

(3) Any person who produces, manufactures or exports textiles or apparel products shall maintain at all times complete records of-

- (a) the purchase, cost and value of any payment for the exported goods;
- (b) the purchase, cost and value of any payment for all materials including indirect materials used in the production of the goods exported;
- (c) production of goods in the form in which they are exported including materials used and the place of production;
- (d) the number of employees in production;
- (e) exports of any products;
- (f) import of any product used in production;
- (g) the serial numbers and types of machinery used in production;
- (h) the origin of raw materials in production of goods for export; and
- (i) the addresses of suppliers of raw materials.

(4) A person referred to in subregulation 3 shall, in all instances, keep available for inspection by an officer-

- (a) the records referred to in subregulation (3); and
- (b) any such books, accounts and documents associated with the export of goods, for a period of five years from the date of the exportation or manufacturing as the case may be.

81. Import and export list

The Director may, by notice in the *Gazette*, issue an Import and Export List of articles of merchandise showing the designations and code numbers by which they are to be distinguished, and the denominations (whether by mass, measure, value or otherwise) by which they are severally to be declared in the entries, and he may, by notice in the *Gazette*,

make alterations or additions to or deletions from such List.

82. Certificates for imported motor vehicles

Any application for a certificate in respect of a motor vehicle for registration purposes under section 122 of the Act shall be made in writing to the proper officer and shall be accompanied by such evidence of customs clearance as the proper officer may require; any such certificate will be in the form CE.109.


FIRST SCHEDULE REQUIREMENTS REGARDING INVOICES

(regulation 40(8))

Goods which require special invoicing:

<i>Brussels Nomenclature</i>	<i>Tariff Heading and Description of Goods</i>	<i>Particulars required</i>
22.03	Beer made from malt	The relative density before fermentation
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80 per cent alcohol by volume or higher; denatured spirits of any strength	Alcohol content by volume at a temperature of 15°C
22.09	Spirits (excluding those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcohol preparations (known as "concentrated extracts") for the manufacture of beverages	Alcohol content by volume at a temperature of 15°C.
Section VI	Products of the chemical and allied industries	Such products should, in addition to any proprietary name, be described by their common commercial designation
Chapter 28 Chapter 29	Inorganic chemicals Organic chemicals	} Such chemicals should be described by their common chemical names
30.03	Medicaments (including veterinary medicaments)	

31.02 to 31.05	Fertilizers	Chemical composition should be disclosed
33.04	Alcoholic solutions of one or more odoriferous substances	Alcohol content by volume at a temperature of 15°C
33.06	Perfumery, cosmetics and toilet preparations	Alcohol content by volume at a temperature of 15°C
Chapter 39	Artificial resin and plastic materials	In addition to proprietary names of the products, the invoices must disclose the name of the artificial plastic material or resin
Chapter 48	Paper and paperboard	<ul style="list-style-type: none"> (i) The type of pulp from which the paper or paperboard is made (ii) The basic mass per square metre (iii) In respect of transformed papers and paper-board, the nature of the treatment (such as coating, impregnation, printing)
Section XI	Textiles:	
	(1) Fibres	The composition (by mass) and finishing processes should be stated
	(2) Yarns, not put up for retail sale	The composition (by mass), linear density and finishing process should be stated
	(3) Yarns, put up for retail sale	The mass per ball, card, reel, hank, etc., (inclusive of any support) should be stated

(4) Fabrics	<p>(i) Composition (by mass), measurement in linear metres and square metres, finishing processes, name and address of indent agent or confirming house and the supplier's sample number (Identification number) of the fabric should be stated;</p> <p>(ii) A sample of at least 15 cm by 8 cm, stamped in indelible ink with the name of the supplier and the sample number, of each fabric represented by a sample number stated on the invoice shall be securely fastened to such invoice and to every copy thereof forwarded to the common customs area</p>
(5) Textile articles	Composition (by mass) and number should be stated
Section XII Footwear	Sizes of footwear, the nature of the outer soles and uppers and whether they are men's, women's, boys' or girls' footwear should be stated
Section XV Base metals	Measurements, masses, sizes and the nature of the base metal should be stated
Chapter 84 Machinery and mechanical appliances	 <p>Blueprints, illustrations, drawings, plans, photographs or catalogues should be furnished in support of standardized invoices.</p>
Chapter 85 Electrical machinery and equipment	

**SECOND SCHEDULE
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(Regulation 39(1)(a))

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BW.501	Botswana Customs Declaration Form (Continuation Form)
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CE. 3	Cargo Manifest
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CE. 65	Registration of Goods for Re-importation
CE. 66	General Application for Refund
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CE. 68	Application for Delivery of Goods ex State Warehouse
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CE. 70	Application to Make Provisional Payment
CE. 71	Report on Examination of Damaged Cargo
CE. 73	Application for Special/Extra Attendance
CE. 74	Release Order of Goods Originally Detained
CE. 75	Sales Duty Account
CE. 80	Application to Register as a Diesel User
CE. 81	Claim i.r.o. Refund of Excise Duty and M.V.A. Levy on Diesel Oil

CE. 82	Statement of Refunds i.r.o. Diesel Fuel
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CE. 100A	Application for Licence of Customs and Excise Warehouse - Supplementary Particulars
CE. 101	Declaration by Person Transferring Residence to the Republic of Botswana
CE. 102	Licence under Schedule 8 of the Act
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CE. 104	Bond - Customs Rebates
CE. 105	Bond - For the Manufacture of Goods Liable to Duty
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CE. 108	Bond - Temporary Imports
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CE. 110	Certificate for the Importation of Goods under items 412.11 and 709.02
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CE. 139	Blanket Declaration to be Furnished by Users of Distillate Fuels (Gas Oil and Diesel Oil) and Residual Fuel Oils (Furnace Oil) Supplied under Rebate of Duty

CE. 140	Blanket Declaration to be Furnished by Resellers of Distillate Fuels (Gas Oil and Diesel Oil) and Residual Fuel Oils (Furnace Oil) Supplied under Rebate of Duty
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CE. 150	Account i.r.o. spirits/spirituous beverages in bulk/packed
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CE. 307	Temporary Import Permit
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A + B	Bill of entry (Export to Malawi) of Imported Duty-paid or Free Goods
C + D	Bill of Entry (Export to Malawi) of Goods Produced or Manufactured in Botswana, South Africa, South West Africa, Lesotho, Swaziland and Zimbabwe
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F	Transfer of Goods Outwards from Botswana to Lesotho, South Africa or Swaziland
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**THIRD SCHEDULE
INDUSTRIAL REBATES OF FISCAL AND CUSTOMS DUTIES**

(Schedule No. 3 to the Act)

General Provisions regarding Schedule No. 3 to the Act

1.

The Director may, on such conditions as he may impose in each case, in respect of any goods specified in such item of Schedule No. 3 to the Act as he may decide, register a licensee of a customs and excise storage warehouse as a stockist of such goods and may permit such stockist to enter such goods under the said item and retain them unpacked in such warehouse in such a manner as the proper officer requires, for supply in small quantities to persons registered to obtain such goods under such item.

2.

Regulations 65 and 67 shall *mutatis mutandis* apply in respect of any goods referred to in paragraph 1 and supplied by a stockist to any other registrant, but the Director may, on such conditions as he may impose, exempt stockists from the requirement of prior approval of transfer applications.

3.

Any customs and excise storage warehouse approved for the purpose stated in paragraph 1 shall be approved and used only for the purpose stated in the said paragraph and such warehouse and the licensee thereof shall otherwise be subject to Part IV of these Regulations.

4.

The Director may, on such conditions as he may impose in each case, permit a registered stockist to supply any goods referred to in paragraph 1 to a person other than a registered manufacturer provided the duty on such goods is paid by such stockist at such times and in such manner as the Director may determine.

5.

If any person registered in terms of these Regulations to use any goods specified in Schedule No. 3 to the Act is reported to the Director by the Ministry of Commerce and Industry because he is maintaining unsatisfactory labour conditions, and, if not less than six weeks and not more than six months after such person has been notified of such report, he is again reported to the Director by the said Ministry because he has taken no adequate steps to maintain satisfactory labour conditions, his registration may be cancelled by the Director and in the event of such cancellation he shall thereafter not be permitted to import or receive under rebate of duty any of the goods specified in the said Schedule.

6.

In addition to any other relation, the undermentioned paragraphs shall apply in respect of the goods specified in the items of Schedule No. 3 to the Act mentioned in such paragraphs.

7. Item 301.02

No person shall use common salt entered in terms of this item except on premises approved by the Director.

8. Item 304.06

A manufacturer of jams from pulp entered in terms of this item shall, on demand by the proper officer, either produce such jams for inspection by the proper officer or furnish proof to his satisfaction that the said jams have been duly exported for consumption outside the common customs area.

9. Item 305.02

Paragraph 7(10) of the Sixth Schedule hereto shall *mutatis mutandis* apply in respect of petrol entered in terms of this item for mixing with locally manufactured ethyl alcohol.

10. Item 311.19

Manufacturers registered in terms of this item shall maintain the following-

- (1) records giving details of the process of conversion of the raw materials into manufactured articles (clothing, shirts, etc.) in such a manner that the use to which each consignment of goods entered under rebate of duty has been put can readily be established; and
- (2) cutting order, sales invoices and sample books which shall be available at all reasonable times for inspection by the proper officer, the said cutting orders (which shall have a sample snippet of the material affixed thereto) to reflect *inter alia* the number and date of the bill of entry, the total number of metres entered, the rating (i.e. the number of metres required in the manufacture of each garment or unit) and the number of garments intended to be manufactured and the number actually manufactured.

11. Item 311.20

Paragraph 10 shall apply to registrants under this item.

12. Item 311.21

Paragraph 10 shall apply to registrants under this item.

13. Item 311.22

Paragraph 10 shall apply to registrants under this item.

14. Item 311.25

Paragraph 10 shall apply to registrants under this item.

**FOURTH SCHEDULE
GENERAL REBATES OF FISCAL AND CUSTOMS DUTIES**

(Schedule No. 4 to the Act)

PART I

1.

In addition to any other relative regulation, the undermentioned regulations shall apply in respect of the goods specified in the following items of Schedule No. 4 to the Act.

2. Item 401.00

(1) Goods entered under this item shall not be returned by the State body concerned to the supplier of such goods in the common customs area without the permission of the Director or payment of the duty thereon to the proper officer and the supplier of such goods shall not accept any goods so returned to him until such permission has been obtained or such duty paid or otherwise until he obtains such permission or pays such duty.

(2) Goods entered under this item may not be sold or disposed of in a new or unused condition by the State body concerned so as to come into the possession of or use by any person not legally

entitle to obtain the same under rebate of duty without collection of the duty on such goods from the purchaser. Such duty may be retained by the department, administration or government mentioned in item 401.05 of Schedule No. 4 to the Act but the armed forces mentioned in item 401.30 of the said Schedule shall pay such duty to the proper officer.

(3) Goods entered under this item may be sold or disposed of in a used condition by the State body concerned and the selling price shall be regarded as including the duty on such goods and such duty shall be retained by such body or paid to the Director as prescribed in subparagraph (2).

(4) For the purposes of subparagraph (3) the duty included in the selling price shall be deemed to be as follows-

- (a) goods which are free of duty-no duty included in selling price;
- (b) goods (not being motor cars) liable to an *ad valorem* rate of duty-duty at the appropriate rate;
- (c) goods (not being motor cars) liable to specific rate of duty-one-tenth of the selling price;
- (d) goods (not being motor cars) liable to an *ad valorem* and a specific rate of duty or to an *ad valorem* or a specific rate of duty-duty at the appropriate rate or one-tenth of the selling price, whichever amount of duty is greater; and
- (e) motor-cars classified under Tariff Heading No. 87.02.10-one-tenth of the selling price or the full duty rebated on first entry less 10 per cent of such duty for each completed period of use of six months, whichever amount of duty is the greater, with a maximum, in the case of any such motor-car which is sold or disposed of in terms of a subsidised scheme, of an amount calculated according to the formula-

$$\frac{A \times (B - C)}{B}$$

where-

"A" represents the full duty rebated on first entry;

"B" represents the official life kilometres determined by the State body concerned in respect of such motor car;

"C" represents the kilometres covered up to and including the date of sale or disposal.

(5) Paragraph 2(2) of this schedule shall not apply in respect of medicaments and drugs entered under the provisions of this item and supplied by the State body concerned to patients directly or indirectly through any body not being a commercial concern.

(6) The provisions of item 401.00 shall not be construed to debar from entry thereunder any goods which are to be supplied to any other person by the State body concerned, for further processing or incorporation into any article manufactured for such State body by such person in terms of a contract which provides that such goods so entered shall be supplied at its own expense by such State body, provided the goods so entered remain the property of such State body at all times.

(7) The Director may permit entry under this item of any machine or other equipment which is intended for supply to or installation in the premises of any State body mentioned in this item for use by such body on a rental basis, but on return of such machine or equipment to the supplier or on removal thereof from the premises of such body, duty thereon shall be calculated on a basis decided

by the Director and shall be paid forthwith to the proper officer.

(8) Entry of any goods under item 401.00 shall be subject to a certificate in the form CE.112 duly approved by the Director being furnished by the State body concerned.

3. Item 402.00

(1) In respect of goods entered in terms of item 402.00 the relative bill of entry shall be accompanied by or contain a declaration, signed by the secretary of the local authority in question, and countersigned by the chairman thereof, to the effect that such goods are to be used solely for the purposes specified in the said item, and a written undertaking shall be furnished by such secretary that, if any of such goods are used for any other purpose or are sold or otherwise disposed of by such local authority so as to come into the possession of or to be used by any person not legally entitled to obtain the same under rebate of duty, the proper officer will be advised in writing of such use, sale or disposal, and that the duty due will immediately be paid to the proper officer by the local authority concerned.

(2) The secretary or accounting officer of any local authority to which the provisions of subparagraph (1) apply, shall keep a stock book showing separately the quantities of all goods received under rebate of duty, the place at which such goods were entered under rebate and the quantities issued for road construction or maintenance or for any other purpose, together with the separate dates of receipt and issue. Such book shall at all reasonable times be open to inspection by the proper officer.

(3) The said secretary or accounting officer shall at the end of each financial year render to the proper officer at each place where the goods were entered under rebate of duty by or on behalf of the local authority concerned a certificate in a form approved by the proper officer.

(4) If goods entered under this item are sold or disposed of in a new or unused condition by the local authority which so entered them, the full duty thereon shall be paid to the proper officer and if such goods are sold in a used condition duty thereon calculated on the basis of paragraph 2(4) of this Schedule shall be paid to the proper officer.

4. Item 404.00

(1) For the purposes of this item any reference to any approved public hospital shall be deemed to be a reference to any hospital with bed facilities for the general public and any reference to any approved educational institution shall be deemed to be a reference to any institution the main purpose of which is education and which is approved by the Director.

(2) Subject to subparagraph (3), paragraphs 2(1), (2), (6) and (7) of this Schedule insofar as they relate to the supply, return, sale or disposal of goods in a new or unused condition, shall *mutatis mutandis* apply to any goods (except goods referred to in paragraph (III) of item 404.01) entered under this item but any duty payable or to be collected in respect of such goods in terms of the said paragraphs shall in each case be paid to the proper officer.

(3) Paragraphs 5(1) to (4) of this Schedule shall *mutatis mutandis* apply in respect of any goods entered under paragraph (III) of item 404.02.

5. Item 405.00

(1) In respect of goods entered in terms of item 405.01 the relative bill of entry shall be accompanied by or contain a declaration, signed by the secretary or the official in charge of the specified association to the effect that the fabrics are intended solely for the manufacture of uniforms for the use of members of such association, or that the appointments and insignia are intended solely for the use of such members and a written undertaking shall be furnished by such secretary or official that, if any of the said fabrics, appointments or insignia are sold or otherwise used or disposed of, the

duty due thereon will forthwith be paid to the proper officer.

(2) The secretary or official referred to in subparagraph (1) shall keep a register, in a form approved by the proper officer, showing receipts and disposals of fabrics, appointments and insignia on which duty has been rebated. Such register shall be open to inspection by the proper officer at all reasonable times.

(3) In the case of fabrics the register shall also show the quantities received, the number of uniforms made therefrom and the manner of disposal of such uniforms.

(4) If fabrics entered under this item are sold or disposed of, before being made up into uniforms, by the association which so entered them, the duty thereon shall be paid to the proper officer.

(5) Paragraph 2(1) and (2) of this Schedule insofar as they relate to the return, sale or disposal of goods in a new or unused condition shall *mutatis mutandis* apply to any goods entered under item 405.02 but any duty payable or to be collected in respect of such goods in terms of the said regulations shall in each case be paid to the proper officer.

(6) Any body or person entering any goods under the said item shall produce to the proper officer at the time of entry, such evidence of the licence mentioned in the said item as the proper officer may require and the relative bill of entry shall contain or be accompanied by a declaration that the goods in question will be used solely for such public radio or television service and an undertaking that the duty due will be paid to the proper officer on return, sale or disposal of such goods in a new or unused condition in terms of the regulations.

(7) The Director may permit slides (including film slides) entered for educational purposes and slides (including film slides) approved by him for instruction in industry to be entered under item 405.03 on such conditions as he may impose.

(8) Paragraph 2(1) to (4) of this Schedule shall *mutatis mutandis* apply in respect of any goods entered under item 405.03 which are returned to the supplier thereof in the common customs area or within two years of the date on which such entry was made are sold or disposed of by the member, body or other person entitled to the rebate in question and any duty payable under the provisions of the said regulations shall be paid to the proper officer.

(9) Admission under rebate of duty of any goods specified in item 405.04 shall be subject to-

- (a) a certificate by the secretary or other person in charge of the said organization, on or attached to the bill of entry, that such goods are intended solely for use by the blind for the manufacture of goods for sale;
- (b) a written undertaking by the secretary or other person, on or attached to the relative bill of entry, that if such goods are used for any purpose other than that specified in paragraph (a), or are sold or otherwise disposed of, the rebated duty will forthwith be paid to the proper officer; and
- (c) the keeping of a stock book by the said secretary or other person showing receipts and disposals of all goods entered under rebate of duty. The stock book and all machines, implements and unused materials entered under rebate of duty shall, at all reasonable times, be available for inspection by the proper officer.

(10) Goods entered under item 405.05 (II) shall not be returned to the supplier thereof in the common customs area or transferred to any other person or sold or disposed of without the permission of the Director. Paragraph 3(4) of this Schedule shall *mutatis mutandis* apply in respect of any such goods returned to the supplier in the common customs area or transferred to any other person or sold or disposed of with the permission of the Director.

6. Item 406.00

(1) Admission of any goods under this item shall be subject to such written declarations as the Director may require to be furnished by the representative who claims the rebate or by the Head of the Mission to which he is attached and to such other conditions as the Director may impose.

(2) Return to the supplier in the common customs area or sale or disposal of any goods (excluding motor cars) obtained under the rebate of duty by any person under this item shall be subject to payment to the proper officer in each case of duty on such goods calculated on the basis of paragraph 2(1) to (4) of this Schedule if such goods are so returned, sold or disposed of within two years of the date of entry under this item.

(3) Duty calculated as follows shall be payable to the proper officer, after the permission of the Director has been obtained, in respect of any motor vehicle which has been obtained under rebate of duty under item 406.00 and is sold or disposed of within two years of the date of entry under rebate of duty, by the person who obtained such motor vehicle under rebate of duty-

- | | | |
|-----|---|--|
| (a) | in use for less than one month | the full duty rebated |
| (b) | in use for one month or more, but less than six months | 87 1/2 per cent of the full duty rebated |
| (c) | in use for six months or more, but less than 12 months | 75 per cent of the full duty rebated |
| (d) | in use for 12 months or more, but not more than 24 months | 70 per cent of the full duty rebated |
| (e) | in use for more than 24 months | no duty payable. |

7. Item 407.00

(1) In order to qualify for the rebate of duty in terms of item 407.01 the goods shall-

- (a) be in quantities which the proper officer deems reasonable; and
- (b) at the time of importation, be the personal property of the passenger and be intended for his own use and not for sale, gift or exchange.

(2) In respect of any motor vehicle entered under item 407.04 the importer shall at the time of entry furnish the proper officer with the following-

- (a) such documentary evidence as the proper officer may require to prove that the importer has permanently changed his residence to Botswana; and
- (b) a declaration in the form CE.101 specified in the Second Schedule setting forth the circumstances and particulars in connection with the importation of such vehicle and incorporating an undertaking in respect of the disposal of the vehicle required by the item.

(3) The provisions of paragraph 6(3) shall *mutatis mutandis* apply in respect of any motor vehicle entered under item 407.04 or 407.05.

(4) In respect of any goods entered under item 407.06 the rebate of duty shall be subject to the following conditions-

- (a) a declaration in the form CE.101 specified in the Second Schedule, signed by the head of the family, together with an inventory of all the goods being imported, shall be furnished to the proper officer at the time of entry;
- (b) in the case of used household furniture, other household effects and other removable articles, such goods shall have been owned and used by the importer or members of his family prior to despatch;
- (c) in the case of new household furniture, other household effects and other removable articles, such goods shall have been owned by the importer or members of his family prior to despatch;
- (d) the household furniture, other household effects and other removable articles will continue to be owned and used by the importer or the members of his family for a period of at least six months as from the date of entry thereof.

8. Item 408.00

(1) Motor vehicles with automatic transmission without any further adaptations do not qualify for admission under rebate of duty in terms of item 408.02.

(2) Admission of motor vehicles under rebate of duty in terms of item 408.02 is, in each case, subject to the production of a certificate issued by the Chief Medical Officer to the effect that the relevant person has been issued with a qualified driver's licence and that the person is disabled to such an extent that he is physically incapable of driving an ordinary unadapted vehicle.

(3) Written application supported by full particulars of the adaptations to the vehicle shall be submitted to the Director for approval.

(4) Paragraph 6(3) of this Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under item 408.02.

(5) Admission of furniture under rebate of duty in terms of item 408.02 is, in each case, subject to acceptable evidence that such furniture has been specially manufactured or adapted for use for a permanently physically disabled person.

9. Item 409.00

(1) In respect of goods entered in terms of item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating-

- (a) the reasons why the goods are being returned;
- (b) whether any change in the ownership of the goods has taken place;
- (c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from the common customs area and, if so, to what extent;
- (d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse;
- (e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of fiscal customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured;
- (f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made; and

(g) the place where duty was paid on the goods upon their first importation into the common customs area and of the number and date of the bill of entry on which such duty was brought to account, but in the case of goods which are personal and private property and not merchandise, or which have been exported and returned by post, the proper officer may accept any other evidence to his satisfaction that the goods were previously imported and that duty was paid thereon.

(2) The importer or person claiming the rebate shall, if required to do so by the proper officer, submit to him all documents and correspondence relating to the export and subsequent return of the goods.

(3) The Director may exempt any class or kind of goods not being merchandise for trade purposes from the requirement of entry upon re-importation provided the proper officer is satisfied that such goods satisfy the requirements of entry under item 409.01, and he may permit the registration of any goods with the proper officer, prior to export of such goods, for the purpose of subsequent re-importation thereof under item 409.01.

(4) The Director may refuse to accept entry under item 409.01 if, in his opinion, such re-importation will constitute an attempt at evasion of duty or he may accept such entry on such conditions as he may impose and payment of the difference in duty on such goods at the time of exportation and at the time of re-importation.

(5) Subparagraphs (1) to (4) shall *mutatis mutandis* apply to any goods entered under item 409.02.

(6) A statement of the particulars of original importation into or manufacture in the common customs area and payment of any duty due at that time and of the export of any goods entered under item 409.03 shall be attached to any entry under the said item.

(7) Subparagraphs (1) to (4) shall *mutatis mutandis* apply to any goods entered under item 409.04.

10. Item 410.00

(1) The admission of seed potatoes under item 410.02 shall be subject to a certificate, issued by an officer of the Ministry of Agriculture duly appointed for the purpose, that such seed potatoes satisfy the conditions and purpose of the permit mentioned in item 410.02 in relation to seed potatoes.

(2) The admission under rebate of duty of any goods specified against any tariff heading under item 410.02 shall be subject to a declaration by the importer or owner on or attached to any bill of entry in respect of such goods that it will not be used or disposed of for any purpose not specified in the said item in relation to such goods without the permission of the Director.

(3) The provisions of item 410.03 (tariff heading 22.03) shall not apply unless the beer entered under such item is mixed with beer manufactured in the common customs area in a licensed customs and excise manufacturing warehouse in terms of Part IV of the Act.

(4) Admission under rebate of duty of any goods specified against tariff headings 34.02 and 38.06 under item 410.03 shall be subject to a declaration by the importer or owner on or attached to the bill of entry in question that such goods will not be used or disposed of for any purpose not specified against the said tariff headings without the permission of the Director.

(5) Admission under rebate of duty of any goods specified against tariff heading 44.21 under item 410.03 shall be subject to a declaration by the importer/owner on or attached to the bill of entry in question that such goods will not be used or disposed of for any purpose not specified against the said tariff heading without the permission of the Director.

(6) Admission under rebate of duty of any goods specified in subparagraph (1) of item 410.03 shall be subject to regulations 62 to 68(7).

(7) Illuminating and heating kerosene and power kerosene shall be admitted under rebate of duty to the extent stated in paragraphs (1) and (2) respectively of tariff heading 27.10 relating to kerosene in item 410.04 subject to the following conditions-

- (a) the importer shall make on or attach to the relative bill of entry a declaration that the illuminating or heating kerosene is to be used solely as fuel in lamps or stoves for illuminating or heating or that the power kerosene is to be used solely as fuel in spark ignition piston engines in tractors used for agricultural (including forestry) purposes and in stationary spark ignition piston engines;
- (b) the importer shall likewise furnish a written undertaking that if any such kerosene is used, sold or disposed of as fuel for purposes of road transport (not being public passenger bus transport services or road transport for agricultural, including forestry, purposes) or for mixing with other mineral oil products or other goods the full duty provided for in tariff heading 27.10.30 and in tariff item 105.10.20 will be paid to the Director in respect of such kerosene, and if any such kerosene is used, sold or disposed of for any purposes other than such road transport or such mixing or those specified in paragraphs (1) and (2) of tariff heading 27.10 relating to kerosene in item 410.04, the unrebated portion of the duty as specified in paragraphs (3), (4) and (5) of tariff heading 27.10 relating to kerosene in item 410.04 will be paid to the Director in respect of such kerosene;
- (c) every case, drum, tin or other container in which power kerosene is sold or disposed of for consumption in the common customs area shall be conspicuously and indelibly marked "POWER KEROSENE-Not to be used in lamps or stoves-DANGEROUS", and the flash point in degrees Celsius (closed test at sea-level) shall in addition also be indicated thereon in figures;
- (d) power kerosene shall contain a dye which gives it a clear, bright and distinctive green colour which is permanent; and
- (e) when imported into Botswana in cases, drums, tins or other containers, power kerosene shall be properly coloured before release is obtained from the department, and when imported unpacked, it shall be properly coloured before or during discharge from the vehicle bringing it to Botswana.

(8) Clearance of kerosene under the provisions of paragraphs (3), (4) and (5) of tariff heading 27.10 relating to kerosene in item 410.04 shall be subject to subparagraph (9) and for that purpose any reference to distillate fuels and residual fuel oil shall be deemed to include a reference to kerosene.

(9) 410.04.04

(l) For the purposes of this regulation-

(a) "supplier" means any of the following companies-

BP Botswana (Proprietary) Limited

Caltex Oil (Botswana) (Proprietary) Limited

Mobil Oil Botswana (Proprietary) Limited

Shell Oil Botswana (Proprietary) Limited

Total Botswana (Proprietary) Limited

(b) "reseller" means any person who deals in rebated fuel as defined in subparagraph (c) in the course of or as part of the activities of a business carried on by him, but

excluding any person who supplies such fuel to any other person in terms of a contract of letting or hiring of work or services;

- (c) "rebated fuel" means distillate fuels or residual fuel oils entered under rebate of duty in terms of section 84(5) to (10) of the Act for the purposes or uses mentioned in paragraphs (1) to (4) of tariff heading No. 27.10 of item 410.04;
- (d) "user" means any person who obtains rebated fuel for the purposes mentioned in paragraphs (1) to (4) of tariff heading No. 27.10 of item 410.04 and includes any person who supplies such fuel to any other person in terms of a contract of letting or hiring of work or services.

- (II) No person shall be entitled to be supplied with rebated fuel, unless, at the time of purchase or delivery thereof he furnishes the supplier or reseller with a declaration in form CE.137 or CE.138, as the case may be, and no supplier or reseller shall supply or sell rebated fuel unless the person to whom it is supplied or sold, has complied with the provisions of this paragraph:

Provided that the Director may allow in lieu of a separate declaration, the furnishing of a blanket declaration in form CE.139 or CE.140, as the case may be, for purchaser deliveries in bulk quantities of not less than 200 litres per container other than pump deliveries into vehicle fuel tanks:

Provided further that a supplier or a reseller may deliver rebated fuel purchased in terms of the provisions of paragraphs (2) and (3) of tariff heading No. 27.10 of item 410.04 in any quantities and in any matter, except as provided for in item 410.04.04(4), provided a blanket declaration has been furnished to such supplier or reseller.

- (III) The blanket declaration provided for in sub-subparagraph (II) or the benefits it confers shall not be transferable.
- (IV) No supplier or reseller shall dispense rebated fuel into a vehicle fuel tank from a tanker lorry or trailer or other portable or mobile container.
- (V) Any reseller of rebated fuel may-
 - (a) purchase it at a price which includes any of the effective rates of duty;
 - (b) sell it at a price which includes any duty equal to or in excess of the 3,65 UA per 1000 litre duty paid by the supplier on entering such fuel for home consumption;
 - (c) use it in the ordinary course of his business or dispose thereof in circumstances which render it liable to duty equal to or in excess of 3,65 UA per 1000 litres; or
 - (d) mix it in his fixed vessel with distillate fuel or residual fuel oil on which the full duty has been paid:

Provided that he alternates his purchases on each occasion at prices which include the different effective rates of duty to the extent that such purchases are duly reconciled with sales, disposals or uses of such fuel in circumstances which render it liable to different effective rates of duty.

- (VI) No supplier or reseller shall supply, sell, otherwise dispose of or use rebated fuel unless a numbered and dated invoice is issued indicating the quantity, price, buyer's name and business address and the registration letters and numbers of the vehicle when it is supplied as fuel into the tank of such vehicle.
- (VII) A supplier or reseller shall keep declarations (excluding blanket declarations) with the

copies of the relative invoices issued by him.

- (VIII) The supply or sale of rebated fuel under cover of invoices or declarations which are not completed in all respects shall be regarded as being in conflict with the manner and conditions mentioned in this subparagraph and such supplier or reseller shall be liable for the duty thereon as provided for in section 84(5) to (10) of the Act:

Provided that a supplier or reseller shall be allowed a period of 60 days from the date of receipt of a blanket declaration which is not complete in all respects to have such declaration completed.

- (IX) Any supplier of rebated fuel shall keep a monthly reconciliation of opening stock, receipts, total supplied, sold or used and closing stock of such fuel and shall render to the proper officer in addition to the return specified in sub-subparagraph (XIII) such returns in the form and at the time as the Director may determine.
- (X) (a) Any reseller of rebated fuel shall be registered with the proper officer to obtain such fuel;
- (b) Any reseller of rebated fuel shall keep a bound register in which at least the following particulars shall be entered on a daily basis-
- (i) total purchases and total quantity supplied, sold or used in respect of each of the rebated fuels subject to the different extent of rebate of duty;
 - (ii) total quantity of rebated fuel supplied or sold at a price which includes the full duty or used or disposed of in any circumstances which render it liable to such full duty;
 - (iii) purchases and sales of distillate fuels or residual fuel oils at a price which includes the full duty.
- (c) The register shall be balanced on a three monthly basis and opening and closing stocks as well as any deficiency or surplus must be reflected therein;
- (d) The register shall contain a declaration certifying to the correctness of all entries made therein. Such declaration shall be entered in the register at the end of each three monthly period and shall, in the case of a sole proprietorship be given by the owner, in the case of a partnership by a partner and in the case of a company by a director, manager, secretary or accountant;
- (e) The books, documents and stocks of a person registered under this subparagraph (hereinafter referred to as a "registered person") shall at all reasonable times be open for inspection by the proper officer;
- (f) A registered person shall notify the proper officer immediately, or in advance, of any change, no matter of what nature, in his legal identity, the name under which he trades and the address of his premises;
- (g) The Director may, at any time, call upon the registered person to submit a statement of account in a form approved by him;
- (h) Any reseller who supplies, sells, disposes of or uses rebated fuel without the declaration mentioned in sub-subparagraph (II) having been obtained or in any manner whatsoever in circumstances where the full duty is due in terms of section 84(5) to (10) of the Act and these Regulations, shall purchase distillate fuel or residual fuel oil from the supplier at a price inclusive of the full duty in substitution of rebated fuel for the

purpose of the reconciliation referred to in sub-subparagraph (V).

- (XI) (a) Any supplier who uses or who supplies or sells rebated fuel to resellers, users or any other person-
- (i) at a price which includes any duty in excess of the 3,65 UA per 1000 litres duty paid on entering such fuel for home consumption;
 - (ii) for a purpose which renders it liable to duty in excess of 3,65 UA per 1000 litres;
 - (iii) without the declaration mentioned in sub-subparagraph (II) having been furnished or obtained; or (iv) in any manner whatsoever in circumstances where duty is due in terms of section 84(5) to (10) of the Act and these Regulations,
- shall pay the duty due, in excess of the 3,65 UA per 1000 litres paid on entering such fuel for home consumption, within 30 days after the date of closing of his accounts for the month in which such supply, sale, disposal or use took place.
- (b) The payment of duty mentioned in the preceding provisions of this sub-subparagraph shall be made in a single amount to the proper officer in whose area of control such supplier is situated or to such other officer as the Director may determine.
- (XII) (a) Any user of rebated fuel subject to different extent of rebate of duty may receive and mix it with distillate fuel or residual fuel oil on which the full duty has been paid in his fixed vessel provided such user, other than a supplier who uses such rebated fuel in the ordinary course of his business, alternates his purchases on each occasion at prices which include the different effective rates to the extent that such purchases are duly reconciled with uses of rebated fuel in circumstances which render it liable to a different effective rate of duty;
- (b) Failure to balance purchases with uses as provided for in the preceding provisions of this sub-subparagraph shall be deemed to be application of rebated fuel contrary to the provisions of the rebate item under which it was acquired and shall render such act and such fuel subject to the provisions of section 84(14) of the Act.
- (XIII)(a) A supplier of rebated fuel shall furnish to the proper officer in the form approved by the Director and at the times required by him, a return for any period of three months or as indicated by him, which shall include-
- (i) depot number;
 - (ii) name, address and account number of purchaser;
 - (iii) invoice number and date;
 - (iv) quantity supplied at each effective rate of duty;
 - (v) names and addresses of resellers purchasing rebated fuel at a price which includes any of the effective rates of duty;
 - (vi) a progressive total of rebated fuel supplied to each purchaser at each effective rate of duty during any accounting year of the supplier.
- (b) A supplier shall maintain a record at his head office reflecting separate quantities of rebated fuel supplied or sold at prices which include in each case a rate of duty in excess of 3,65 UA per 1000 litres.
- (XIV)(a) Any supplier or reseller shall keep safely copies of the required invoices of purchases,

supply or sales, disposals or uses, declarations (including ,blanket declarations which shall be kept in alphabetical order), the returns and such other books and documents relating to such purchases, supply or sales, disposals or uses, as the Director may require, for a period of two years from the date of such purchases, supply or sales, disposals or uses and have them available at all reasonable times for inspection by the proper officer.

(b) Any user who-

- (i) obtains rebated fuel; or
- (ii) obtains rebated fuel as well as distillate fuel or residual fuel oil on which the full duty has been paid,

shall keep safely all invoices and receipts, a record of use in the form approved by the Director and such other books and documents as the Director may require, for a period of two years from the date of use and have them available at all reasonable times for inspection by the proper officer.

- (XV) Copies of section 84(5) to (14) of the Act, the relevant rebate items and these Regulations shall be displayed prominently in the office of the supplier or reseller of rebated fuel.

11. Item 411.00

(1) Admission under rebate of duty of any goods provided for in item 411.00 shall, where applicable, be subject to a written declaration being furnished by the importer on or attached to the bill of entry in respect of such goods that it will be used only for the purposes specified and shall not be used or disposed of for any other purpose without the permission of the Director.

(2) Admission of any goods as aforesaid shall further be subject to such conditions as the Director may impose including compliance with the regulations in Part IV hereof.

12. Item 412.00

(1) In respect of goods entered in terms of item 412.01 the relative bill of entry shall contain a declaration or be accompanied by a declaration, signed by the head of a Government department that-

- (a) the goods in question are imported solely for experimental purposes;
- (b) the importer has been authorized to conduct such experiments, which shall be specified;
- (c) such experiments are in the public interest and will be carried out under the control or supervision of the aforesaid department, and

the relative bill of entry shall also contain a declaration, or be accompanied by a declaration by the importer that the goods so admitted under rebate will be used solely for experimental purposes, as well as an undertaking in writing by him that, if the goods or any portion thereof are sold, used or disposed of for any other purpose, the duty due thereon will be paid forthwith to the proper officer.

(2) Admission of any goods under item 412.03 shall be subject to a written statement of the circumstances and particulars of the bequest and that the goods are for the importer's own use and not for sale, being furnished by the importer on or attached to the relative bill of entry, and to production to the proper officer of such evidence relating to such bequests as the proper officer may require.

- (3) Subparagraph (2) shall *mutatis mutandis* apply in respect of any goods entered under item

412.04.

(4) Any offer to abandon any goods to the department or application to destroy any goods under item 412.07 shall be subject to the following conditions-

- (a) it shall be made in writing by or on behalf of the owner of the goods and shall indemnify the department against any claim by any other person;
- (b) it shall be unconditional;
- (c) it shall state the full identifying particulars and description of the goods in question;
- (d) it shall state the reason for abandonment or the reason why destruction and not abandonment is requested;
- (e) it shall furnish full particulars of the place of entry and the number and date of the warehousing or other bill of entry in respect of the goods in question;
- (f) it shall be accompanied by the invoices and other documents relating to the importation of such goods;
- (g) the owner shall be responsible for the cost of storage in and removal to the State Warehouse or any place of security indicated by the Director as well as for any other expenses including the cost of destruction, if any:

Provided that removal need not be insisted upon; and

- (h) if destruction is authorized by the Director the goods shall be destroyed under the supervision of the proper officer.

(5) For the purpose of item 412.07 goods in respect of which security of the duty due has been furnished to the department are to be taken to be still under the control of the department.

(6) Any loss in respect of which a rebate of duty is claimed under item 412.08 shall be proved to the satisfaction of the Director.

(7) Any application for a rebate of duty under item 412.08 shall be submitted to the proper officer on a form approved by the Director and shall be accompanied by such documents as the Director may specify.

(8) Subparagraph (7) shall *mutatis mutandis* apply to any application for a rebate of duty under item 412.11. Such application shall be in the form CE.110.

(9) Paragraph 6(3) shall *mutatis mutandis* apply in respect of any motor vehicle entered under item 412.11.

(10) Paragraph 6(3) shall *mutatis mutandis* apply in respect of any motor vehicle entered under item 412.12.

PART II TEMPORARY REBATES OF FISCAL AND CUSTOMS DUTIES

13. Item 460.00

(1) Goods cleared in terms of item 460.23 may not without the permission of the Director and payment of the full duty thereon to the proper officer be returned to the supplier of such goods in the common customs area and the supplier of such goods in the common customs area shall not accept any such goods returned to him before such permission has been obtained and such duty is paid by

him.

(2) Goods cleared in terms of item 460.23 shall not be used or retained for use by the person for whom they were so cleared, in a new or unused condition for any purpose other than as provided for in the item and shall not be transferred or sold or disposed of by him to any other person without the permission of the Director and before the full duty due thereon has been paid to the proper officer.

(3) Goods cleared in terms of item 460.23 which, with the permission of the Director, are used or retained for use by the person for whom they were so cleared for any purpose other than as provided for in the item or transferred or sold or disposed of by him to any other person after a period of use in terms of the provisions of the item by the person for whom they were so cleared, are subject to payment of duty to the proper officer by the person for whom they were so cleared on the undermentioned basis and such duty shall, for the purposes of calculation thereof, be deemed to be included in any selling price-

- (a) goods which are free of duty-no duty included in selling price;
- (b) goods (not being motor cars) liable to an *ad valorem* rate of duty-duty at the appropriate rate;
- (c) goods (not being motor cars) liable to a specific rate of duty-one-tenth of the selling price;
- (d) goods (not being motor cars) liable to an *ad valorem* and a specific rate of duty or to an *ad valorem* or to a specific rate of duty-duty at the appropriate rate or one-tenth of the selling price, whichever amount of duty is greater; and
- (e) motor cars classified under tariff heading 87.02.10-one-tenth of the selling price or the full duty rebated on the first entry under rebate less 10 per cent of such duty for each completed period of six months, whichever amount of duty is greater.

PART III

TEMPORARY IMPORTATION OF GOODS UNDER REBATE OF FISCAL AND CUSTOMS DUTIES

14. Item 470.00

(1) The temporary admission of any goods under the provisions of item 470.00 shall be subject in each case to-

- (a) such procedure;
- (b) examination at time of importation and exportation;
- (c) marking for the purpose of subsequent identification;
- (d) method of entry on importation and exportation;
- (e) provision of security in the form of a cash deposit or bond furnished by a recognized bank or insurance institution in an amount not exceeding the duty involved:

Provided that in respect of persons who regularly use the temporary admission procedure general security may be accepted, or, where payment of any duty due can be secured by other means, the requirement for security may be waived; and

- (f) such other conditions,

as the Director may impose.

(2) Temporary admission of any goods under item 470.00 shall be subject to the provisions of regulations 62 to 68(7), to the extent that the Director may require.

(3) Goods admitted under the provisions of item 470.00 shall on importation be entered on such form as may be specified and on exportation on form CE.24. Such entries shall be coded separately for statistical purposes.

(4) The importer shall, if required by the proper officer, produce a copy of the contract entered into with the owner in terms of which the imported goods are to be processed, repaired, cleaned or reconditioned for export.

(5) The Director shall require the importer to register with him a rate of yield of the processed goods which will be obtained per unit of the imported goods. The rate of yield may be verified by the Director by reference to the manufacturing process.

(6) Goods admitted under the provisions of item 470.00 shall be exported within six months from the date of entry thereof or within such further period as the Director may, in exceptional circumstances, allow.

(7) Liability for the duty on any goods admitted under item 470.00 shall cease on production of proof of export of such goods.

(8) Goods admitted in terms of the provisions of item 470.03 must be cleared on such form as may be specified at the time of importation and the processed or manufactured goods on form CE.23 or CE.24, as the case may be, at the time of export.

(9) Goods admitted in terms of the provisions of item 470.03 must be used in the processing or manufacture of goods for export and such processed or manufactured goods must be exported within 12 months of the date of entry of the imported goods or within such further period as the Director, in exceptional circumstances, allows. Applications for such extension must be in writing and must reach the Director prior to expiry of the 12 months' period.

(10) Goods entered in terms of the provisions of item 470.03 or goods processed or manufactured from such goods may not be diverted for consumption in the common customs area unless the prior permission of the Director is obtained.

(11) Where permission in terms of subparagraph (10) is obtained to divert such entered goods or such processed or manufactured goods for consumption in the common customs area, such imported goods or the imported content of such processed or manufactured goods shall be subject to duty based on the value for customs duty purposes at the time of importation and calculated at the rates applicable at the time of payment of such duty.

(12) Liability for the duty on any goods admitted in terms of item 470.03 shall cease on presentation of a certificate that such goods have been processed or used in the manufacture of goods intended for export only, together with documentary proof that such processed or manufactured goods have been exported, or that due entry thereof has been made in terms of subparagraph (11).

15. Item 480.00

(1) The provisions of subparagraph (1) of paragraph 14 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 480.00.

(2) Notwithstanding the provisions of any other regulation under item 480.00, carnets for the temporary admission of goods issued under the provisions of section 40 of the Act shall be accepted in lieu of import and export documents and as the security for any duty in respect of the following-

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Item

GOODS

- 480.10 Goods for display or use at exhibitions, fairs, meetings or similar events.
- 480.15 Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person.
- 480.35 Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in Botswana for the soliciting of orders for goods to be supplied from abroad.

(3) Goods temporarily admitted under item 480.00 shall on importation be entered on such form as may prescribed and on exportation on form CE.24. Such entries shall be coded separately for statistical purposes.

statistical purposes.

(4) Where articles cannot satisfactorily be identified by foreign seals, by marks, by numbers or other identification permanently affixed to them, by description, by photographs or by sampling, customs and excise marks or seals shall be affixed to them.

(5) The maximum time limit for the re-exportation of goods admitted under item 480.00 shall, in the case of goods admitted under a carnet, not exceed the period of validity of that carnet, and, in respect of other goods, it shall be six months from the date of entry thereof or within such further period as the Director may, in exceptional circumstances, allow.

(6) Goods temporarily admitted may be exported through any competent customs and excise office and may be made in more than one consignment.

(7) On the exportation of goods temporarily admitted under item 480.00 the documents produced at the time of entry shall be produced to the proper officer, if so required.

(8) The liability of the importer for duty in respect of goods temporarily admitted shall cease on exportation of the goods provided exportation takes place under official supervision if so required by the proper officer, or on production of proof of export of the goods.

(9) On request by the importer, and subject to the permission of the proper officer, temporary admission under item 480.00 may be terminated by entering the goods for home consumption, by storing the goods in a customs and excise storage warehouse with a view to their exportation, by abandonment of the goods to the department, or on their destruction under official supervision, without expense to the State.

(10) Goods temporarily admitted which are entered for home consumption shall be dutiable at the value at the time of importation and at the rate of duty, current at the time of such entry.

(11) The following importers are eligible to import commercial samples under item 480.35-

- (a) commercial travellers and other representatives of firms abroad who visit Botswana temporarily with their samples for the purpose of securing orders;
- (b) persons or firms established in Botswana, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; or
- (c) a prospective customer in Botswana to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods, provided the sample is returned abroad whether or not an order is obtained.

(12) Except in exceptional circumstances, only one sample of each description, range, type or colour of an article will be allowed temporary admission under item 480.35. Identical articles imported by the same importer in such quantities that, taken as a whole, they do not constitute samples as understood in ordinary commercial usage will not be granted temporary admission.

(13) Each sample admitted under item 480.35 must be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to prospective customers.

16. Item 490.00

(1) The provision of subparagraph (1) of paragraph 14 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 490.00.

(2) Temporary admission of any goods under item 490.00 shall, except as may be provided for in any other regulation under item 490.00, be subject to the provisions of subparagraphs (3) to (10) of

paragraph 15.

(3) Pallets temporarily imported under item 490.35 by a pallet operator, either laden or for loading with cargo for export, shall, on application by the operator, be admitted without production of customs and excise documents either at importation or at re-exportation and without the furnishing of security.

(4) The pallet operator shall keep records of pallets temporarily admitted under item 490.35 and shall supply, on request, detailed information regarding the movement of each pallet granted temporary admission, including the dates and places of entry into and exit from Botswana.

(5) Non-returnable pallets of insubstantial value shall be regarded as packaging for the imported goods in terms of General Note VI to Schedule No. 1 to the Act.

FIFTH SCHEDULE SPECIFIC DRAWBACKS AND REFUNDS OF FISCAL AND CUSTOMS DUTIES

(Schedule No. 5 to the Act)

PART 1 SPECIFIC DRAWBACKS OF FISCAL AND CUSTOMS DUTIES

1. Any person desirous of claiming a drawback of duty under any item of Part 1 of Schedule No. 5 to the Act in respect of any goods specified in such item, shall make application to the Director through the proper officer on a form approved by the Director for registration to entitle him to such drawback and for registration of the premises where such goods will be used.

2. Regulations 62(2), (3), (8) and (9) and 63 shall *mutatis mutandis* apply in respect of any drawback claimed under any item in Part 1 of Schedule No. 5 to the Act and for that purpose any reference to Schedule No. 3, 4 or 6 to the Act shall be deemed to include a reference to Part 1 of Schedule No. 5 to the Act and any reference to a rebate of duty shall be deemed to be a reference to a drawback of duty.

3. The Director may require any applicant for registration under paragraph 1 of this Schedule to provide for a separate store, vessel, tank, yard or other place, in respect of which regulation 64(1) and (2) shall *mutatis mutandis* apply, for the storage of goods specified in any item of Part 1 of Schedule No. 5 to the Act in respect of which registration is sought under paragraph 1.

4. Every registrant shall keep a stock record which shall be in a form approved by the Director and shall show such particulars as the Director may require in each case. Such particulars shall be entered daily.

5. The Director may require any registrant to keep such working records as he may decide in the case of the conversion of the goods specified in any item of Part 1 of Schedule No. 5 to the Act into the goods which are to be exported and such other particulars as he may decide or to keep such samples, invoices or other documents as he may decide.

6. Every applicant shall submit to the proper officer with his application for registration in terms of paragraph 1 a statement indicating the methods he proposes to follow for the purposes of proving that any imported materials specified in any item of Part 1 of Schedule No. 5 to the Act in respect of which registration is sought have been used in the manufacture of the products specified in such item and that he is entitled to a drawback in respect of the duty on such materials.

7. Every registrant shall notify the proper officer immediately, or in advance, of any change or contemplated change in the registered name under which he trades, the address of his registered premises, the nature of the materials obtained by him under Part 1 of Schedule No. 5 to the Act and the nature of the goods manufactured therefrom or the method by which it is his intention to prove his

claim to a drawback in respect of such materials.

8. The Director may require that the forms to be used by any registrant under such items of Part 1 of Schedule No. 5 to the Act as he may decide shall be registered with him and no registrant under such item shall depart from such formula except with the permission of the Director.

9. Any application for a drawback of duty under any item of Part I of Schedule No. 5 to the Act shall be submitted to the proper officer on the specified form (form CE.66) together with an application for drawback on form CE.64 and such supporting evidence as the proper officer may require.

10. Every registrant shall establish and prove to the Director the quantity of each class or kind of imported goods specified in the item of Part 1 of Schedule No. 5 to the Act actually incorporated or used in any exported products specified in the said item and also the quantity of waste of such imported goods incurred in the manufacture of such exported product. If in the opinion of the Director such waste is normal for the product in question, he may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported product and the normal waste incurred in the manufacture of such exported product.

11. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of Part 1 of Schedule No. 5 to the Act shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods to the satisfaction of the Director shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or cleared for payment of duty by a person other than the claimant in question, such claimant shall obtain and submit an authenticated copy of the relative bill of entry from such person or arrange for such copy to be submitted to the proper officer by such person.

12. Any claim for a drawback of duty in terms of Part 1 of Schedule No. 5 to the Act shall be based on the consignments of the imported goods in question which have been in the possession of the claimant for the longest period.

13. The Director may accept a claim for a drawback of duty on any goods specified in Part 1 of Schedule No. 5 to the Act from a person other than the manufacturer of the exported product and he may authorize a drawback of duty to an exporter who is not the importer or a person who paid the duty on entry for home consumption, provided the rights of the last-mentioned are not prejudiced. No claim for drawback in terms of this paragraph shall be accepted by the Director unless the said manufacturer is registered in terms of and has complied with paragraphs 1 to 8 of this Schedule and the Director may require that any products manufactured from any such imported goods shall be given such identifying mark or number as he may decide and that any declaration by such manufacturer as mentioned in this paragraph shall refer to such mark or number.

14. In respect of any goods referred to in the proviso to section 84(15) of the Act, the following conditions shall apply-

(1) The quality, type and description of any locally manufactured goods of the same class or kind as the specified imported goods used in the manufacture of any exported product specified in the item relating to such imported goods shall be approximately the same as the quality, type and description of such imported goods to which any claim for drawback of duty relates.

(2) Such specified imported goods shall be used only in accordance with the provisions of the item of Part 1 of Schedule No. 5 to the Act in which they are specified and shall not be used, sold or disposed of for any other purpose.

(3) Any claim for drawback of duty shall be based on duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or, if the Director is satisfied that this method is not practicable and different values or different rates of duty applied in respect of different consignments of such imported goods, he may determine an amount of duty and

such amount shall be deemed to be the amount of duty paid in respect of such imported goods.

(4) For the purposes of this regulation the Director may determine the quantity of exported goods which shall be deemed to have been manufactured from any given quantity of specified imported goods or the quantity of specified imported goods which shall be deemed to have been used in the manufacture of any given quantity of exported products manufactured therefrom.

15. The Director may accept a claim for a drawback of duty on any goods specified in any item of Part 1 of Schedule No. 5 to the Act and incorporated or used in any goods exported on or after the date on which the claimant in question was registered in terms of paragraph 1 of this Schedule, provided the Director is satisfied that the provisions of the said item and the relative regulations have been materially complied with in respect of such goods.

PART 2

REGULATIONS REGARDING THE REFUNDS OF FISCAL AND CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITIONS AS IMPORTED

(Part 2 of Schedule No. 5 to the Act)

16. The granting of a refund of duty on any goods specified in and exported in terms of item 522.00 shall be subject to the following conditions-

(1) A copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods shall be submitted by the person claiming the refund.

(2) The identity of such goods shall be established to the satisfaction of the proper officer before exportation takes place and for that purpose any documents produced to the proper officer at the time of importation of such goods shall again be produced.

(3) Such evidence of exportation as the Director may require shall be produced.

(4) Item 522.00 shall not apply to goods which have already gone into use in the common customs area except where there has been limited use in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract. The period of limited use may be determined by the Director.

17. Any application for a refund of duty in terms of item 522.00 shall be submitted on the specified form which shall be completed in detail and shall be supported by evidence of compliance with the conditions stated in paragraph 16 and by the evidence required in terms of the said paragraph.

18. Where the proper officer considers it necessary that any goods to be exported under item 522.00 shall be examined or that such goods or their containers shall be sealed by an officer, the exporter shall pay at the prescribed rates for the attendance of such officer.

19. In addition to paragraphs 16 to 18 the undermentioned provisions shall apply in respect of the items in Part 2 of Schedule No. 5 to the Act enumerated below.

20. The provisions of paragraph 12(4) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any refund of duty claimed under the provisions of item 522.02 as the result of abandonment of the goods.

21. No person shall be granted any refund of duty for which provision has been made in item 522.03 unless the bill of entry for export is at the time of passing thereof accompanied by an application for a refund in the prescribed form (form CE.63):

Provided that, in the case of goods to be exported by parcel post or from a place where there is no customs and excise office, the exporter shall, prior to the export of the goods, deliver the said

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application for refund to the proper officer at the customs and excise office nearest the place from where the goods are to be exported, and that the said goods shall not be exported until permission to export has been granted by the proper officer.

22. No person shall be granted the refund of duty for which provision has been made in item 522.04 unless such person has complied with the conditions of the said item and-

- (a) the return of the goods to the sender has taken place under the supervision of a customs and excise officer or post office official and proof of payment of duty on importation has been furnished to the satisfaction of that officer or official;
- (b) the application for refund is in a form approved by the Director and is supported by a certificate signed by the customs and excise officer or post office official concerned to the effect that the requirements of subparagraph (a) have been met.

PART 3
REGULATIONS REGARDING THE MISCELLANEOUS REFUNDS
OF FISCAL AND CUSTOMS DUTIES

(Part 3 of Schedule No. 5 to the Act)

23. Any refund of duty under item 531.00 shall be subject to the following conditions-

(1) The importer shall report the circumstances in which any goods are destroyed to the proper officer immediately and shall immediately take steps to prevent further loss.

(2) The importer shall arrange with the proper officer for an examination under official supervision of the consignment involved in such loss to establish the nature and the quantity of the goods destroyed and such loss shall be certified by the proper officer.

(3) An application for refund of duty shall be made in writing to the proper officer by the importer of the goods, on a form approved by the Director, stating the circumstances in which the goods in question were destroyed.

(4) Such application shall be supported by the record of the examination mentioned in subparagraph (2), certified by the proper officer, and the supplier's invoices and other documents relating to such goods.

24. Paragraph 12(4) and (5) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any refund of duty claimed under item 532.00.

25. Any person who has purchased kerosene (paraffin), distillate fuels (for example, gas oil or diesel oil) or residual fuel oil (furnace oil) at a price inclusive of the full duty and has used such oil for purposes other than road transport, not being public passenger bus transport services or road transport for agricultural purposes (including forestry), may apply for a refund of the duty to the extent specified in item 533.00, subject to the conditions that such application is made on the prescribed form (form CE.66) and is received by the department within one month of the date of purchase of the said oil (provided that the Director may, in such circumstances as he may consider exceptional, consider any such application after expiration of such period) and is supported by the receipted account or cash sale invoice, as the case may be, and by a declaration in the following form-

"I, hereby declare that the total quantity of
litres of oil shown on the attached invoice has been used by me for the purpose of
.....

Date Signature"

26. Any scheduled air service operator licensed to undertake scheduled flights who has purchased aviation fuel (aviation kerosene and aviation spirit) at a price inclusive of the full duty and has used such aviation fuel on scheduled flights, may apply for a refund of the duty to the extent specified in item 533.00 subject to the conditions that such application is made on the prescribed form (CE.66) and is received by the department within one month of the date of purchase of the said aviation fuel (provided that the Director may, in such circumstances as he may consider exceptional, consider any such application after expiration of such period) and is supported by the receipted account or cash sale invoice, as the case may be, and the aviation fuel delivery receipt. The application for refund of duty must include a declaration of use in such form as the Director may require.

SIXTH SCHEDULE SPECIFIC REBATES AND REFUNDS OF EXCISE DUTIES

(Schedule No. 6 to the Act)

1.

In addition to any relative regulations the provisions of this Schedule shall apply in respect of the goods specified in the items of Schedule No. 6 to the Act mentioned in such provisions.

2. Item 601.00

(1) Paragraph 2 of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.01 but for that purpose any reference in paragraph 2(4)(e) of the Fourth Schedule to full duty shall be deemed to be a reference to the full excise duty rebated in terms of item 601.01 to the State body concerned (excluding any duty rebated in terms of item 609.17).

(2) Paragraph 3(1) to (4) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.02.

(3) The relative provisions of paragraphs 4(1) and (2) and 12(1) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.03.

(4) Any goods entered under item 601.03 shall be kept under lock and key until required for use and the hospital or institution concerned shall exercise adequate control to prevent the use or disposal of any such goods for any purpose other than the official purposes of such hospital or institution or the purposes specified in the said item. Entry of such goods shall further be subject to such conditions as the Director may impose in each case and the duty due thereon shall forthwith be paid to the proper officer on any such goods not used for official or specified purposes, as the case may be.

(5) Goods entered under the provisions of item 601.05 shall not be returned to the supplier thereof in the common customs area or transferred to any other person or sold or disposed of without the permission of the proper officer. Paragraph 3(4) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any such goods returned to the supplier in the common customs area or transferred to any other person or sold or disposed of with the permission of the proper officer.

(6) Paragraph 6(3) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under item 610.07.

3. Item 602.00

Paragraph 6(1) to (3) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 602.01 but for that purpose any reference in paragraph 6(3) of the Fourth Schedule to full duty shall be deemed to be a reference to the full excise duty rebated in terms

of item 602.01 to the representative in question (excluding any duty rebated in terms of item 609.17).

4. Item 603.00

(1) Regulation 24 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 603.01 or any such goods in respect of which a refund of duty is claimed under item 603.01.

(2) Any refund of duty in terms of item 603.01 in respect of any goods exported shall be limited to the duty actually paid in respect of such goods.

(3) Any person claiming any refund of duty in terms of item 603.01 in respect of any goods exported, shall produce evidence to the satisfaction of the Director of the duty actually paid or such goods and if no such evidence can be produced, the Director may determine the amount of duty to be refunded in respect of such goods.

(4) The Director may exempt any goods liable to an excise stamp duty under Part 2 of Schedule No. 1 to the Act from the requirement of being stamped if such goods are intended for export (including supply as stores for foreign-going aircraft) subject to such conditions as he may impose. Such goods shall not be permitted to enter home consumption without being stamped and on export of such unstamped goods any reference to a rebate or refund of duty in item 603.01 in respect of such goods shall be construed to exclude any reference to any stamp duty thereon.

5. Item 604.00

(1) Any person entitled to a rebate of duty under item 604.00 shall furnish to the proper officer on demand full particulars of the receipt, nature and use of any goods obtained under the provisions of the said item.

(2) Use or supply of any goods specified in item 604.00 by or to any person under rebate of duty shall be subject to such conditions, declaration, undertakings or returns as the Director may decide.

(3) The Director may permit any wine-growers' co-operative agricultural society to remove from the customs and excise warehouse (including any special warehouse) of such society, on one bill of entry, such quantities of the goods specified in items 604.03 and 604.04 as he may decide, to any room or place approved by him for supply to persons entitled to rebate of duty under the said items on such conditions as he may decide.

(4) No wine-growers' co-operative agricultural society or holder of a wine farmers' licence or producer of any goods specified in item 604.00 shall supply such goods to any person not entitled to obtain such goods under rebate of duty or in excess of the quantity specified in the said item unless the duty thereon has been paid and no person shall accept any such goods to which he is not entitled from any such society, holder or producer, unless the duty thereon has been paid with the permission of the proper officer.

(5) No person who is entitled to obtain or use any goods under rebate of duty under item 601.00 shall sell or dispose of any such goods to any other person, whether or not the latter person is entitled to a rebate of duty under the said item and no person shall accept any such goods so obtained under rebate of duty if he is not entitled thereto under the Act and these Regulations.

6. Item 605.00

The provisions in the Fifth Schedule hereto shall *mutatis mutandis* apply to any refund of duty under item 605.00 and for that purpose any reference to Schedule No. 5 to the Act shall be deemed to be a reference to item 605.00.

7. Item 606.00

(1) No excisable goods specified in item 606.00 for use in the manufacture of other excisable goods shall be used in such manufacture except under sections 27, 35 and 72 of the Act and the relative regulations.

(2) Except as specified herein, no excisable goods specified in item 606.00 for use in the manufacture of other excisable goods so specified shall be removed under the provisions of the said item from the customs and excise warehouse where such goods were manufactured or used for the purpose of manufacture of such other excisable goods, without the permission of the proper officer.

(3) The use of any goods specified in item 606.00 in the manufacture of any other excisable goods so specified shall be subject to such conditions as the Director may impose in each case and to the keeping by the licensee in question of such records of any manufacturing operation as the Director may decide.

(4) In addition to any other relative regulation, the provision under this item shall apply in respect of the excisable goods specified in the items mentioned in such provisions.

(5) *Unfortified still wine entered for use in the manufacture of fortified still wine*-Item 606.04.05 (1)-

- (a) Except with the permission of the proper officer, no fortification of unfortified wine in the manufacture of fortified wine shall take place without official supervision and such notice and particulars of any intended fortification operation as the proper officer may require shall be given to him by the manufacturer of the fortified wine in question.
- (b) The minimum quantity of unfortified wine which may be fortified in any one operation and in any particular vessel shall be 1140 litres but the proper officer may permit a smaller quantity to be so fortified in circumstances which he considers exceptional.
- (c) Such returns as the Director considers necessary and in such form as he may decide shall be rendered to the proper officer by the manufacturer of the fortified wine in question immediately after completion of every fortification operation.

(6) *Unfortified still wine entered for use in the manufacture of spirits*-Item 606.04.05(3)-

- (a) Unfortified wine acquired in terms of subparagraph (3) of item 606.04.05 shall be kept apart from any other wine to the satisfaction of the proper officer.
- (b) Unfortified wine, other than unfortified wine acquired as distilling wine, shall be removed to the charger tanks only under the supervision of the proper officer and secured to his satisfaction.
- (c) Unfortified wine for the distillation of rebate spirits (as defined in paragraph 10(4) of this Schedule) shall be stored in vessels specially set apart for such purpose. These vessels shall be subject to approval by the proper officer for the purpose and shall be marked, numbered and gauged to his satisfaction. All such vessels shall be kept clean and sweet and reasonably free from such bacteria as may affect the quality of the wine after approval thereof by the Director.
- (d) All approved vessels containing wine for the distillation of rebate spirits shall be locked or otherwise secured to the satisfaction of the proper officer.
- (e) Every manufacturer shall keep on the premises where rebate spirits are distilled a register in respect of each vessel approved in terms of subparagraph (c), showing the quantity in litres as well as litres at 11 per cent alcohol by volume and the strength of the wine received and removed and such register shall at all times be accessible to the proper officer and ready for his inspection. At the end of each month a proper balance of such wine shall be struck.

- (f) A fair average sample of the unfortified wine intended for the distillation of rebate spirits shall be submitted to the Director for approval. Such sample shall be taken, where possible, by or under the supervision of the proper officer and shall be sealed by him, and the manufacturer concerned shall forward such sample and furnish the declaration on the approved form in support of such sample to the Director, who shall set forth his decision concerning the approval of such sample in a certificate.
- (g) In the event of such sample of unfortified wine submitted not being approved by the Director, the wine from which such sample was drawn shall immediately be removed from the approved vessel and the removal recorded in the register.
- (h) Unfortified wine approved by the Director for the distillation of rebate spirits shall be removed from the approved vessels to the pre-heater or still through a closed pipe of a material approved by the Director, secured to the vessel and pre-heater or still in a manner satisfactory to the proper officer, and no spirits shall be submitted to the Director for certification unless such wine has been so removed.
- (i) Unfortified wine approved for distillation of rebate spirits may, with a view to preservation, be topped or fortified with rebate spirits certified by the Director and wine so fortified or topped shall not be regarded as fortified wine on distillation.
- (j) No distilling operations shall be commenced unless the whole distilling system has been secured by means of customs and excise locks or seals to the satisfaction of the proper officer. Distillation of wine in the manufacture of rebate spirits shall be fractional and non-continuous.
- (k) The pipes used by a distiller in connection with the distillation of rebate spirits shall be copper or other material approved by the Director and shall be closed throughout their entire length. The discharge ends of pipes shall be secured in the receivers in a manner approved by the Director.
- (l) All spirit receivers for rebate spirits shall be constructed of a material approved by the Director.

(7) *Fortified still wine entered for use in the preservation or sweetening of unfortified still wine*-Item 606.04.10(2)-

- (a) Except with the permission of the proper officer, all preservation or sweetening operations in terms of item 606.04.10(2) shall take place under official supervision and such notice as the proper officer may require shall be given to him by the licensee of the particulars of any intended operation of preservation or sweetening of unfortified still wine.
- (b) Fortified still wine entered under rebate of duty under this provision shall not be used in the preservation or sweetening of unfortified still wine if the alcoholic strength of such unfortified still wine is thereby increased by more than 0,6 per cent of alcohol by volume at 15°C per annum and if so used such fortified wine shall be dutiable separately at the appropriate rate of duty applicable to such fortified wine and the total quantity of the blended wine shall be dutiable in accordance with the provisions of Note 5 to Chapter 22 of Part 1 of Schedule No. 1 to the Act.

(8) *Fortified still wine entered for use in the manufacture of spirits*-Item 606.04.10(3)-

Fortified still wine entered for distillation in the manufacture of spirits may, with the permission of the proper officer, be diluted with water.

(9) *Sparkling wine entered for use in the manufacture of spirits*-Item 606.04.15(1)-

Sparkling wine entered for distillation in the manufacture of spirits may, with the permission of the
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proper officer, be diluted with water.

(10) *Plain spirits entered for use in the manufacture of petrol by mixing with petrol*-Item 606.04.20(1)-

- (a) The proper officer shall, in the discretion of the Director, take samples of the wood naphtha, benzene, and pyridine bases or other substances intended for use as denaturants in petrol, and he shall submit the samples to any chemical laboratory designated by the Director. Unless a certificate is received from such laboratory to the effect that the substances are of the standards approved by the Director, they shall not be permitted to be used for the purpose aforesaid. Such denaturants shall be kept in vessels secured to the satisfaction of the proper officer.
- (b) The Director may require any manufacturer to pay any reasonable expenses incurred by an officer who is to supervise any operation by direction of the Director, including payment at the prescribed rate for the officer's attendance.

(11) *Plain spirits entered for use in the manufacture of acetic acid by a process other than acetic fermentation*-Item 606.04.20(2)-

Any spirits entered for use for this purpose shall be denatured to the satisfaction of the Director.

(12) *Plain spirits entered for use in the manufacture of acetic acid by a process of acetic fermentation*-Item 606.04.20(3)-

Any spirits entered for use for this purpose shall be denatured to the satisfaction of the Director.

(13) *Wine spirits or grape spirits entered for use in the manufacture of fortified still wine*-Item 606.04.25(1)-

- (a) The strength of wine spirits or grape spirits used for fortification or preservation purposes shall not be lower than 60 per cent alcohol by volume.
- (b) The proper officer may, subject to such conditions as he may impose, permit the removal of spirits from any customs, excise and sales duty warehouse for the purpose of fortification of wine in another such warehouse or the use of spirits in the same warehouse for such purpose without the licensee obtaining the prior permission of the proper officer provided such removal or use of such spirits is covered by a certificate for the removal of excisable/specified goods ex-warehouse (form CE.32) which shall be deposited in the entry box in such warehouse in terms of regulation 22(2) prior to such removal or use.
- (c) No spirits forwarded under a certificate of removal to a wine-grower for fortification or preservation purposes may be kept unused in the wine-grower's customs, excise and sales duty warehouse for a period longer than 30 days without the special permission, in writing, of the proper officer.
- (d) For the purposes of this subparagraph grape spirits means the distillate resulting from the distillation of grape juice fermented on the husks together with the husks of the grapes from which that juice was obtained.

(14) *Wine spirits or grape spirits entered for use in the topping or preservation of unfortified still wine*-Item 606.04.25(2)-

With the exception of wine spirits or grape spirits entered for use in the topping or preservation of any class or kind of unfortified still wine as the Director may decide, subparagraph (7) shall *mutatis mutandis* apply in respect of any spirits used under item 606.04.25(2).

(15) *Manufactured Tobacco*-Item 606.04.30-

The clearance of cigarette tobacco or pipe tobacco under rebate of duty under item 606.04.30 shall be subject to such conditions as the Director may impose in each case.

(16) *Petrol and aviation spirit entered for use in the manufacture of petrol and aviation spirit by mixing with spirits manufactured in Botswana*-Item 606.05.10(1)-

Subparagraph (10) shall *mutatis mutandis* apply in respect of any mixing in terms of item 606.05.10(1).

(17) *Petrol and aviation spirit entered for use in the manufacture of petrol and aviation spirit by mixing with spirits manufactured in Botswana*-Item 606.05.20(1)-

Subparagraph (10) shall *mutatis mutandis* apply in respect of any mixing in terms of item 606.05.20(1).

(18) *Residual fuel oils entered for use in the manufacture of base oils for prepared lubricating oils*-Item 606.05.30-

The clearance of residual fuel oils under rebate of duty under item 606.05.30 shall be subject to such conditions as the Director may impose in each case.

(19) *Excisable goods in a customs, excise and sales duty warehouse, entered for use in the manufacture by reprocessing of excisable goods of the same or another class or kind*-Item 606.22.10-

The clearance of any goods under rebate of duty under item 606.22.10 shall be subject to such conditions as the Director may impose in each case.

8. Item 607.00

- (1) (a) Regulations 62 to 68(7) (excluding regulation 67(1) to (4)) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.05(1).
- (b) Except with the special permission of the proper officer a quantity of fortified or unfortified still wine of less than 1140 litres for any single conversion into vinegar by a process of acetic fermentation shall not be entered under rebate of duty under item 607.04.05(1). Any wine entered under the said item shall, except with the special permission of the proper officer, be denatured under official supervision on the registered premises of the registrant by the addition of vinegar to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid. The registrant shall inform the proper officer of the date and time when any manufacturing operation involving the wine in question is to take place.
- (2) (a) No spirit entered under item 607.04.10(1) shall be methylated except by the licensee of a customs and excise manufacturing warehouse approved for the manufacture of spirits and in accordance with Part IV of the Act and the relative regulations.
- (b) The methylation of spirits shall take place only in a room or place which has been specially set aside in such manufacturing warehouse for that purpose and which has been approved by the proper officer for such purpose.
- (c) No methylation of spirits under item 607.04.10(1) shall take place except under official supervision and the licensee who intends to methylate any spirits shall give the proper officer such notice and particulars of such intended methylation as he may require.
- (d) Only the following (and no other spirits) may be used for methylation: Unsweetened and unflavoured spirits of such strength as will ensure that the methylated spirits shall

be of a strength of not less than 91,4 per cent alcohol by volume.

- (e) The quantity of spirits entered or used for methylation at any one time shall not, except with the permission of the Director, be less than 1140 litres.
- (f) The methylation of spirits shall be restricted to the following-
- (i) non-coloured methylated spirits, which shall mean spirits methylated in accordance with sub-subparagraph (g) below;
 - (ii) mineralized methylated spirits, which shall mean non-coloured methylated spirits to which has been added not less than 0,15 grams of powdered aniline dye (methyl violet) and two grams benzyldiethyl ((2,6-xylyl carbomoyl) methyl) ammonium benzoate for every 100 litres of non-coloured methylated spirits and not less than 0,375 per cent by volume mineral naphtha of a relative density of not less than 0,796 at 20° Celsius.
- (g) The Director may authorize methylated spirits to be prepared according to any of the following formulae:

	<i>litres</i>
(i) Spirits	95,0
Crude methyl alcohol or methanol	3,5
Pyridine bases	1,5
	100,0
(ii) Spirits	97,5
Simonsen oil	1,0
Pyridine bases	1,5
	100,0
(iii) Spirits	95,0
Normal butyl alcohol or isobutyl alcohol	4,0
Pyridine bases	1,0
	100,0
(iv) Spirits	95,0
Normal butyl alcohol or isobutyl alcohol	3,5
Petrol (excluding petrol manufactured in terms of item 606.00)	1,5
	100,0

(v) Spirits	95,0
Normal butyl alcohol or isobutyl alcohol	3,5
Benzine	1,5
	100,0

Notwithstanding the above, in the case of non-coloured methylated spirits manufactured in accordance with formula (i) or (iii) and required for hospital or laboratory purposes, the pyridine bases may, with the special permission of the Director, be dispensed with. In such cases the quantity of crude methyl alcohol, methanol, normal butyl alcohol or isobutyl alcohol shall be increased to 6,0 per cent.

- (h) Any crude methyl alcohol or methanol referred to in sub-subparagraph (g) above shall be of a strength of not less than 91,4 per cent alcohol by volume, and all the other substances referred to in the said sub-subparagraph shall conform to such specifications as the Director may determine.
- (i) Before a licensee carries out any process of methylation, the proper officer shall submit samples of such substances prescribed in sub-subparagraph (g) above for use in the methylation of spirits as may be specified by the Director to any chemical laboratory designated by the Director, and, unless a certificate is received from such laboratory to the effect that the substances are of the standards approved by the Director, they shall not be permitted to be used for the purpose aforesaid. Such denaturants shall be kept in vessels secured to the satisfaction of the proper officer.
- (j) Every vessel in which a licensee stores, keeps or supplies non-coloured methylated spirits or mineralized methylated spirits shall be labelled in such a manner as to show that the methylated spirits are non-coloured or mineralized, as the case may be.
- (k) A licensee shall keep stock accounts in a form approved by the Director in which he shall enter daily, separately, the particulars of non-coloured and mineralized methylated spirits manufactured by him and removed from stock, and such stock accounts shall at all times be accessible to the proper officer and ready for his inspection.
- (l) Invoices, consecutively numbered and in duplicate sets, shall be completed by every licensee in respect of all disposals of methylated spirits, and the duplicates of such invoices shall be made available to the proper officer on demand.
- (m) In Botswana a licensee may supply mineralized methylated spirits only to a general trader who holds a general trading licence issued under the Trade Act, or to a chemist who is registered under the Medical, Dental and Pharmacy Act and who is licensed under the Trade and Liquor Act, or to co-operative societies registered under the Co-operative Societies Act and with the Director, and non-coloured methylated spirits only to a person registered with the Director.
- (n) The Director may, on application, authorize and register any person to obtain non-coloured methylated spirits from a licensee or from a specially registered person, for use by the State or other bodies mentioned in items 601.03.10(1) and (2) or in the manufacture of articles not elsewhere prohibited, or for any other purpose approved by the Director. The authority shall not be granted until the applicant has made a declaration on the application form as prescribed by the Director, that he will use such non-coloured methylated spirits solely for

the purpose authorized.

- (o) No licensee or person registered in terms of sub-subparagraph (n) above shall, apart from propellants approved by the Director, add to or mix with methylated spirits any essential oil, flavouring matter or any other substance:

Provided that the Director may allow a licensee to add a quantity of resin, not being less than 85 grammes per 4,5 litres, to non-coloured methylated spirits for supply to furniture-makers for polishing furniture and such furniture-makers shall be exempted from the requirements of sub-subparagraph (n).

- (3) (a) Regulations 62 to 68(7) (excluding regulation 67(1) to (4)) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.10(2).
- (b) Full particulars regarding any process of manufacture (including the formula, in quadruplicate) of any preparation to be manufactured shall be submitted to the Director, through the proper officer, for approval before permission to manufacture under rebate of duty can be granted. Should any manufacturer so desire, such particulars may be confidentially communicated direct to the Director. Where the applicant proposes to use mixtures of oils and ingredients the composition of which is unknown to him, the formula shall be accompanied by an analytical report signed by a competent analyst.
- (c) No approval will be given to manufacture medicinal preparations unless such manufacture takes place under the personal supervision of a chemist who is registered under the Medical, Dental and Pharmacy Act, and on the premises of a registered chemist who is licensed under the Trade and Liquor Act.
- (d) Except with the permission of the Director, the registrant shall apply to the proper officer for permission on a form approved by the Director for the removal to him of spirits, and such form shall be attached to any bill of entry or certificate referred to in regulation 22(1) or (2) and any duty not rebated shall, subject to regulation 22(16), be payable at the time of clearance of such spirits from a customs and excise warehouse.
- (e) Except with the special approval of the Director, no permission mentioned in sub-subparagraph (d) above shall be granted for a quantity of spirits less than 110 litres of alcohol by volume at 15°C, and, should the quantity of any particular preparation made be less than 4,5 litres, or should the quantity of spirits used during any one operation be less than 110 litres of alcohol by volume at 15°C, no rebate will be allowed, except with the special permission of the Director.
- (f) The registrant shall inform the proper officer of the date and time when any manufacturing operation involving the spirits in question is to take place, and shall furnish him with a list showing the description and quantity of each preparation to be manufactured, as well as the quantity and strength of the spirits to be used.
- (g) No spirits may be kept unused by the registrant for a period longer than 120 days without the special permission, in writing, of the proper officer.
- (h) Except with the special permission of the proper officer, all manufacturing operations shall take place under official supervision.
- (i) (i) Immediately upon completion of the manufacturing operation, the registrant shall render to the proper officer a return on a form approved by the Director showing, in addition to the particulars of the spirits used, the quantity and description of each preparation manufactured, the quantity strength of the spirits used for each preparation, and such other information as the Director may require from time to

time, and shall declare that such return is correct, and that the preparations were made strictly in accordance with the formulae and methods approved by the Director.

- (ii) In the case of medicinal preparations an additional declaration similarly made, shall be furnished on the said form by the supervising chemist to the effect that the preparations were made under his immediate supervision and strictly in accordance with the formulae approved by the Director.
- (iii) The use of plain spirits, denatured according to a formula approved by the Director, in the manufacture of approved preparations under item 607.04.10(2), shall be subject to such conditions as the Director may impose in each case.
- () Every registrant shall record in the stock record mentioned in regulation 68(1), (2) and (3) such additional particulars relating to the manufacturing operation as the Director may prescribe.
- (k) The presence of an officer during the manufacturing operations does not relieve the manufacturer of responsibility for the proper carrying out of his obligations under the relative regulations, and should completed preparations manufactured with spirits under rebate of duty not conform to the registered formula, the manufacturer shall be liable for the duty due on spirits used therein.
- (l) In the event of any preparation being made in a considerable quantity and being deemed by the Director or proper officer to be capable of being converted into an alcoholic beverage, the manufacturer shall furnish full particulars regarding the disposal of such preparation.
- (m) When the operations of any manufacturer who uses spirits in large quantities are continuous, the Director may, notwithstanding anything to the contrary contained in these Regulations, make such special arrangements as may be required by the particular nature of the operations.
- (n) The Director shall have the right at any time to cancel any formula previously approved by him for manufacture under rebate of duty.

(4) Subparagraph (3) shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10(3).

(5) Subparagraph (3) shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10(4).

(6) Subparagraph (3) shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10(5).

(7) Subparagraph (3) shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10(6).

(8) Subparagraph (3) shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10(7).

(9) Subparagraph (3) shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10(8).

(10) The use of any spirits under rebate of duty under item 607.04.15(1) shall be subject to such conditions as the Director may impose in each case.

(11) Subparagraph (3) shall *mutatis mutandis* apply in respect of any goods specified in and

entered under item 607.04.20(1).

- (12) (a) The use of manufactured tobacco under rebate of duty under item 607.04.25(1) shall be subject to such conditions as the Director may impose in each case.
- (b) Such manufactured tobacco shall be thoroughly mixed to the satisfaction of the proper officer with not less than two per cent flowers of sulphur or any other substance approved by the Director.

(13) Subparagraph (3) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.05.10.

(14) Subparagraph (3) shall *mutatis mutandis* apply in respect of base oil specified in and entered under item 607.05.20.

(15) Subparagraph (3) shall *mutatis mutandis* apply in respect of residual fuel oil specified in and entered under item 607.05.30.

9. Item 608.00

(1) The granting of a rebate or refund of duty in terms of item 608.01 shall be subject to submission to the proper officer, on a form approved by the Director and incorporating such declaration as he may require, of an application by the licensee of the customs and excise manufacturing warehouse in question and the granting of such rebate or refund shall be indicated by the proper officer on such form.

(2) No licensee shall be entitled to a rebate or refund of duty under item 608.01 unless-

- (a) any loss through evaporation and other natural causes to which an application for such rebate or refund relates is proved to the satisfaction of the Director;
- (b) any loss through leakage to which an application for rebate or refund relates is proved to the satisfaction of the Director and satisfactory evidence is submitted with such application that such leakage was reported to the proper officer immediately and that steps to repair the container in question or to prevent further losses were taken immediately;
- (c) any deficiency resulting from natural drying out or other cause, of tobacco or such other excisable goods as the Director may specify from time to time, is established and recorded in the licensee's stock book in a manner indicated by the Director;
- (d) any individual loss or deficiency of any particular type does not exceed such percentage of the goods in which such loss or deficiency occurred as the Director may determine in respect of such excisable goods and in such circumstances as he may decide.

(3) The removal of any excisable goods which are in the process of manufacture, from one customs and excise manufacturing warehouse to another such warehouse for the purpose of further manufacturing thereof shall, for the purpose of item 608.01, be deemed to be in the customs and excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Director.

(4) The granting of any rebate or refund under item 608.02 shall be subject to the discretion of the Director and to such conditions as he may impose in each case.

(5) Any offer to abandon or application to destroy any goods under item 608.02 shall comply with the relative conditions stated in paragraph 12(4) of the Fourth Schedule but the Director may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he may specify from any of the said conditions.

(6) No application to destroy any goods in a customs, excise and sales duty warehouse under item 608.02 shall be considered by the Director unless such goods have no commercial value or unless he is satisfied that the disposal of such goods will be detrimental to the applicant or the industry in question.

(7) Paragraph 12(5) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any offer to abandon or application to destroy any goods under item 608.02.

(8) Paragraph 12(6) and (7) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any rebate of duty claimed under item 608.03.

(9) No licensee shall be entitled to a rebate of duty under the provisions of item 608.04 unless such loss to which an application for rebate relates is proved to the satisfaction of the Director and satisfactory evidence is submitted with such application that-

- (a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond are in a good condition;
- (b) any loss in transit by road was immediately reported to the nearest proper officer and the Botswana Police Force and that steps to repair the containers in question or to prevent further loss were taken immediately;
- (c) any loss in transit by rail was immediately reported to the nearest proper officer and the Botswana Police Force; and
- (d) any loss in a licensed warehouse was immediately reported to the proper officer and if the proper officer is not available such loss was reported without delay to the Botswana Police and that steps to prevent further loss were immediately taken.

10. Item 609.00

(1) The granting of any rebate under item 609.04.05 shall be subject to such conditions as the Director may impose in each case.

(2) Any rebate granted under item 609.04.20 shall be subject to a declaration by a responsible official of the church in question that the wine supplied will be used in such church solely for religious purposes being attached to the bill of entry or certificate by which clearance of such wine is effected and to acknowledgement of receipt of such wine by such official within one month or within the further period allowed by the Director of the date of such entry or certificate.

- (3) (a) For the purposes of any rebate under item 609.04.30 rebate spirits shall mean spirits which are distilled for maturation under item 606.04.05(3) and of any relative regulations.
- (b) A fair average sample of the distilled rebate spirits shall be taken direct from the receiver and submitted to the Director for certification. Only the "middle run" of any distillation shall be accepted for certification.
- (c) Feints (first runnings and after runnings) of rebate spirits, distilling or re-distilling operations may be added to approved wine for distillation or to the low wines for re-distillation of rebate spirits and the former operation may be treated as a mixed distillation.
- (d) Any customs and excise manufacturing warehouse or any portion thereof for the storage of rebate spirits for maturation shall be specially approved by the Director for such purpose and such approved warehouse or portion thereof shall not be used for any other purpose without the written consent of the Director.

- (e) All casks for the storage of rebate spirits for maturation shall be approved by the Director and shall be sound and clean. They shall not be painted in any manner, except that the heads may be painted with water paint. They shall not have undergone any internal treatment, shall be free from mustiness or greenness, and shall not exceed 340 litres in capacity:

Provided that certified spirits matured in casks not exceeding 340 litres in capacity for a period of not less than three years may, with the written permission of the proper officer, thereafter be transferred under official supervision to casks, approved by the Director, not exceeding 545 litres in capacity, for further maturation.

- (f) The storage of rebate spirits for maturation shall further be subject to the provisions of regulation 30(7), (8) and (9).

(4) Any person who intends manufacturing gin under item 609.04.40 shall furnish the Director with such particulars, documents and declarations as he may require.

(5) Paragraph 26 of the Fifth Schedule shall *mutatis mutandis* apply in respect of any refund of duty claimed under the provisions of item 609.05.07.

(6) Paragraph 10(9) of the Fourth Schedule or paragraph 25 of the Fifth Schedule, as the case may be, shall *mutatis mutandis* apply in respect of any goods specified in and supplied under item 609.05.10.

- (7) (a) Paragraph 10(7) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and supplied under items 609.05.20(1) and (2) and for that purpose any reference to importer, imported, subparagraph (1), (2), (3), (4) or (5) of tariff heading 27.10 relating to kerosene in item 410.04 shall be deemed to be a reference to manufacturer, delivery from manufacturing warehouse and subparagraph (1), (2), (3), (4) or (5) of item 609.05.20 respectively.
- (b) Paragraph 10(8) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and supplied under item 609.05.20(3), (4) and (5) and for that purpose any reference to subparagraph (3), (4) or (5) of tariff heading 27.10 relating to kerosene in item 410.04 shall be deemed to be reference to item 609.05.20(3), (4) or (5) respectively.

(8) The provisions of regulation 37(1) and (2) shall *mutatis mutandis* apply in respect of any vehicle specified in and entered under the provisions of item 609.17.10.

- (9) (a) The provisions of regulation 37(1) and (2) shall *mutatis mutandis* apply in respect of any motor vehicle specified in and entered under the provisions of item 609.17/117.00.
- (b) A rebate of duty shall only be allowed under the provisions of items 609.17/117.05, 609.17/117.10 and 609.17/117.15 if any excisable motor vehicles specified therein were manufactured in a customs and excise manufacturing warehouse under the provisions of Part IV of the Act and in terms of these Regulations.
- (c) A manufacturer of any excisable motor vehicle qualifying for a rebate of duty under the provisions of items 609.17/117.05, 609.17/117.10 and 609.17/117.15 shall establish the mass of any locally manufactured parts and materials incorporated or used in such motor vehicle to the satisfaction of the proper officer.
- (d) Any part or material shall only qualify as net local content if it is supported by a valid certificate of origin.
- (e) In respect of any excisable motor vehicle qualifying for a rebate of excise duty under the provisions of items 609.17/117.05, 609.17/117.10 and 609.17/117.15 the

manufacturer shall furnish a record thereof to the proper officer detailing parts and materials which qualify as net local content in terms of Note 1(d) to item 117.00 of Part 2 of Schedule No. 1 to the Act.

- (f) A manufacturer shall notify the proper officer in advance of the replacement of any component manufactured in Botswana by an imported component.
- (g) A manufacturer of any excisable motor vehicle qualifying for a rebate of excise duty shall keep working records, which shall reflect the date of incorporation of any locally manufactured component, or of an imported component replacing a locally manufactured component, in such motor vehicle and shall keep stock records showing the dates of receipt and of issue of parts and materials manufactured in Botswana for incorporation in such motor vehicle. Likewise, the manufacturer shall maintain a record of any component deleted from a motor vehicle as well as the effective date of such deletion.
- (h) For the purpose of Note 1(h) to tariff item 117.00 of Part 2 of Schedule No. 1 to the Act the following changes in a motor vehicle shall constitute the manufacture of a new or additional model-
 - (i) (a) body style (relating to motor cars), for example, two-door, four-door and station-wagon;
 - (b) body style (relating to other motor vehicles), for example, minibuses, panel vans, short-wheel base, long-wheel base, double cab or four-wheel drive light goods vehicles, ambulances, hearses, motorised caravans, prison vans and security vans;
 - (ii) engines, for example, compression ignition, spark ignition or rotary, cubic displacement and number of cylinders;
 - (iii) steering, power-assisted or manual;
 - (iv) transmission, automatic or manual;
 - (v) braking equipment, power-assisted or manual.
- (i) For the purpose of Note 2 to item 609.17 of Schedule No. 6 the following components are regarded as-
 - (i) *variations to standard equipment:*
 - rubber pneumatic tyres and tubes;
 - paint;
 - tinted windshield;
 - steering-wheel;
 - steering-wheel cover;
 - interior body trim (for example, seats, carpets, door panels);
 - road wheel;
 - interior rear-view mirror;

rear axle; and

interior instruments and controls (for example, revolution counter, speed control);

(ii) *additional to standard equipment:*

cigar lighter;

heating or air conditioning equipment;

plastic roof covering;

exterior rear-view mirror;

fog lamp;

radio and other sound receiving and reproduction apparatus;

exterior body trim (for example, additional chrome);

wheel trim;

roof rack;

mud flap; and

sunroof.

- (12) (a) No refund of duty shall be paid under item 609.22.10 except to the manufacturer of such goods.
- (b) A manufacturer who desires to avail himself of the concession provided for in item 609.22.10 shall advise the proper officer in advance of detailed particulars of the class or kind of goods it is intended to withdraw from the market and of the steps he intends taking to keep such goods intact and entirely separate from any other goods or materials in his customs and excise manufacturing warehouse, which steps shall be approved by the proper officer before such goods are returned.
- (c) Any goods returned under item 609.22.10 shall be kept intact and entirely separate from any other goods or materials until they have been examined and identified by the proper officer. Such goods shall then be unpacked and transferred to and mixed with stocks of materials for processing, under official supervision.
- (d) If any goods returned under item 609.22.10 bear any stamp labels in terms of any item of Part 2 of Schedule No. 1 to the Act, such manufacturer shall destroy such stamp labels to the satisfaction of the proper officer under official supervision.
- (e) The onus shall be on the manufacturer of any goods returned under item 609.22.10 to produce evidence to the satisfaction of the Director of the duty paid on the goods so returned and if such evidence cannot be produced the Director may determine an amount which shall be deemed to be the duty paid on such goods for the purposes of the said item.
- (f) Charges at the prescribed rate shall be paid by the manufacturer in question for the special attendance of the proper officer in terms of sub-subparagraphs (c) and (d) above.

(13) Paragraphs 6(3), 8(1), (2) and (3) of the Fourth Schedule shall *mutatis mutandis* apply in

respect of any goods specified in and entered under item 609.22.20.

SEVENTH SCHEDULE REBATES AND REFUNDS OF SALES DUTY

(Schedule No. 7 to the Act)

1.

In addition to any other relative regulations, the provisions of this Schedule shall apply in respect of the goods specified in the items of Schedule No. 7 to the Act mentioned in such provisions.

2.

Goods entered ex customs and excise warehouse under any rebate item, except item 701.01 and 706.01, of Schedule No. 7 to the Act will be admissible under rebate of duty only on production of a certificate of rebate approved by the Director in the form CE.111.

3.

Any certificate of rebate or Central Government purchase order against which goods have been entered under rebate of duty shall be retained by the supplier of the goods and be produced on demand to the proper officer.

4. Item 701.00

(1) Paragraph 2(1) to (7) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 701.01 but for that purpose any reference in the said subparagraphs to duty shall be deemed to include sales duty rebated in terms of item 701.01 to the State body concerned.

(2) Paragraph 2(8) of the Fourth Schedule shall *mutatis mutandis* apply in respect of imported sales duty goods entered under item 701.01.

(3) Clearance of sales duty goods manufactured in the common customs area under item 701.01 is subject to the submission by the State body concerned of a relevant Central Government purchase order.

(4) For the purposes of item 701.02 any reference to a public hospital shall be deemed to be a reference to any hospital which provides bed facilities for and admits members of the general public.

(5) Paragraph 2(1) and (2) of the Fourth Schedule shall *mutatis mutandis* apply in respect of goods entered under item 701.02 but any duty payable or to be collected in respect of such goods in terms of the said subparagraphs shall in each case be paid to the proper officer.

(6) Paragraph 2(1) and (2) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods entered under item 701.03 but any duty payable or to be collected in respect of such goods in terms of the said subparagraphs shall in each case be paid to the proper officer.

(7) Paragraph 2(1) and (2) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods (excluding motor vehicles) entered under item 701.05 but any duty payable or to be collected in respect of such goods in terms of the said subparagraphs shall in each case be paid to the proper officer.

(8) Motor vehicles entered under item 701.05 shall not be returned to the supplier thereof in the common customs area without the permission of the proper officer or transferred to another person or sold or disposed of. Paragraph 3(4) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any such goods returned to the supplier thereof in the common customs area with the permission of

the proper officer or transferred to another person or sold or disposed of.

(9) Paragraph 5(1) and (2) of the Fourth Schedule shall *mutatis mutandis* apply in respect of goods entered under item 701.11.

5. Item 702.00

Paragraph 6(1) and (3) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 702.00, but for that purpose any reference in paragraph 6(3) of the Fourth Schedule to full duty shall be deemed to be a reference to the full sales duty rebated in terms of the provisions of item 702.00 to the person in question.

6. Item 704.00

The provisions of paragraphs 14 and 15 and subparagraphs (1) and (2) of paragraph 16 to the Fourth Schedule shall *mutatis mutandis* apply in respect of goods entered under item 704.00.

7. Item 705.00

(1) No sales duty goods for use in the manufacture of other sales duty goods shall be entered under item 705.02 and used for such manufacture except under the provisions of sections 27, 38 and 39(12) of the Act and the relative regulations.

(2) Regulations 62 to 68(7) shall *mutatis mutandis* apply in respect of goods entered under item 705.03:

Provided that the Director may, in his discretion, not insist on security in terms of regulation 65.

8. Item 706.00

(1) The clearance and removal of sales duty goods from any customs and excise warehouse for export or supply as stores to any foreign-going aircraft shall be subject to regulation 22(1), (2), (7), (8), (9), (10), (17), (18) and (19).

(2) For the purposes of subparagraph (1) goods which may be supplied to an aircraft as stores shall include all consumable goods normally used on such aircraft for propulsion, catering or maintenance but shall not include normal durable equipment or replacements of normal durable equipment of such aircraft.

(3) Regulation 24(2) to (11) and (13) shall *mutatis mutandis* apply in respect of any goods entered under item 706.01 or any goods in respect of which a refund of sales duty is claimed under the provisions of item 706.01.

(4) Any refund of duty in terms of item 706.01 in respect of any goods exported shall be limited to the duty actually paid in respect of such goods.

(5) Any person claiming any refund of duty in terms of item 706.01 in respect of any goods exported, shall produce evidence to the satisfaction of the Director of the duty actually paid on such goods and if no such evidence can be produced, the Director may determine the amount of duty to be refunded in respect of such goods.

9. Item 707.00

(1) The granting of any rebate or refund under the provisions of item 707.01 shall be subject to the discretion of the Director and to such conditions as he may impose in each case.

(2) Any offer to abandon or application to destroy any goods under item 707.01 shall comply with the relative conditions stated in paragraph 12(4) of the Fourth Schedule but the Director may exempt

any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he may specify from any of the said conditions.

(3) No application to destroy any goods in a customs, excise and sales duty warehouse under item 707.01 shall be considered by the Director unless such goods have no commercial value or unless he is satisfied that the disposal of such goods will be detrimental to the applicant or the industry concerned.

(4) Any loss in respect of which a rebate or refund of sales duty is claimed in terms of the provisions of item 707.02 shall be proved to the satisfaction of the Director.

(5) Paragraph 9(9) of the Sixth Schedule shall *mutatis mutandis* apply in respect of any sales duty goods entered under item 707.03.

10. Item 708.00

Paragraph 9(1) to (4) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods entered under item 708.00.

11. Item 709.00

(1) All holders of licences of special customs and excise warehouses licensed for the manufacturing or storage of the following sales duty goods-pearls, precious and semi-precious stones worked but loose and unmounted; and other articles of precious metal (excluding rolled precious metal) specified in item 144.00 whether or not mounted with pearls, precious or semi-precious stones and articles consisting entirely of natural or cultured pearls-shall keep stock records, which shall be in a form approved by the Director in respect of the goods mentioned in item 709.01, in which shall be indicated particulars of all goods received under rebate of sales duty as well as the disposal of such goods (including cash sales). The stock record shall be kept in such a manner that the said goods can readily be accounted for to the satisfaction of the proper officer. The said stock record shall contain at least the following particulars which shall be entered daily in such record:

Receipts:

Licensee's customs and excise warehouse number.

Number and date of the bill of entry in the case of imported goods and warehouse number and date of the invoice in the case of all other goods.

Method and date of importation in respect of imported goods.

Sales duty and rebate items.

Description and quantity of goods.

Sales:

Customer's warehouse number and the date of the invoice.

Description and quantity of goods in respect of each separate invoice (including cash sales).

(2) A licensee shall retain with his records a copy of any bill of entry or invoice in respect of goods obtained by him under rebate of duty together with any clearance documents in his possession in respect of such goods as prescribed in regulation 80.

(3) Paragraphs 6(3) and 12(8) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under item 709.02.

(4) Paragraph 12(3) of the Fourth Schedule shall *mutatis mutandis* apply in respect of goods entered under item 709.03.

EIGHTH SCHEDULE
APPOINTMENT OF PLACES OF ENTRY,
AUTHORIZED ROADS AND ROUTES, ETC.

(section 7 of the Act)

1. Designated places of entry for road traffic from outside the common customs area

Road ports of entry-

- (a) through which road traffic may arrive or depart directly from or to places outside the common customs area;
- (b) through which persons may enter or leave the common customs area directly from within Botswana;
- (c) through which goods may be imported or exported from or to any place outside the common customs area; and
- (d) at which goods may be entered for customs, excise and sales duty purposes-
 - Kazungula
 - Ramokgwebane
 - Pandamatenga.

2. Designated places of entry for road traffic within the common customs area

Road ports of entry-

- (a) through which road traffic may arrive or depart directly from or to places within the common customs area;
- (b) through which persons travelling within the common customs area may enter or leave Botswana;
- (c) through which goods may be imported from or exported to any place in the common customs area; and
- (d) at which goods may be cleared for customs, excise and sales duty purposes-
 - Bray
 - Buffels Drift
 - Dobe
 - Kasane
 - Maitengwe
 - Makopong
 - Mamono

Martin's Drift
Matsiloje
McCarthy's Rust
Middlepits
Mohembo
Ngoma
Parr's Halt
Pioneer Gate
Phitshane-Molopo
Platajan
Pont Drift
Ramatlabama
Ramotswa
Sikwane
Tlokweg Gate
Two Rivers
Werda
Zanzibar

3. Designated places of entry for rail traffic from outside the common customs area

Rail ports of entry-

- (a) through which railway traffic may arrive or depart directly from or to places outside the common customs area;
- (b) through which persons may enter or leave the common customs area directly from Botswana;
- (c) through which goods may be imported or exported from or to any place outside the common customs area; and
- (d) at which goods may be entered for customs, excise and sales duty purposes-

Francistown
Gaborone
Lobatse
Mahalapye

Palapye
Pilane
Ramokgwebane
Selebi-Phikwe

4. Designated places of entry for rail traffic within the common customs area

Rail ports of entry-

- (a) through which rail traffic may arrive or depart directly from or to places within the common customs area;
- (b) through which persons travelling within the common customs area may enter or leave Botswana;
- (c) through which goods may be imported from or exported to any place in the common customs area; and
- (d) at which goods may be cleared for customs, excise and sales duty purposes-

Francistown
Gaborone
Lobatse
Mahalapye
Palapye
Pilane
Selebi-Phikwe

5. Designated places of entry for air traffic from outside the common customs area

Airports of entry-

- (a) at which aircraft may arrive or depart from or to places outside the common customs area;
- (b) through which persons may enter or leave the common customs area directly from within Botswana;
- (c) through which goods may be imported or exported from or to any place outside the common customs area; and
- (d) at which goods may be entered for customs, excise and sales duty purposes-

Francistown
Gaborone
Kasane
Limpopo Valley
Maun

Selebi-Phikwe

Shakawe

6. Designated places of entry for aircraft within the common customs area

Airports of entry-

- (a) at which aircraft may arrive or depart directly from or to place within the common customs area;
- (b) through which persons travelling within the common customs area may enter or leave Botswana;
- (c) through which goods may be imported from or exported to any place in the common customs area; and
- (d) at which goods may be cleared for customs, excise and sales duty purposes-

Francistown

Gaborone

Ghanzi

Kasane

Limpopo Valley

Maun

Pont Drift (Tuli Lodge) situated at latitude 22,11 degrees south and longitude 29,07 degrees east

Selebi-Phikwe

Shakawe

7. Warehousing places

Places as warehousing places where customs and excise storage warehouses may be established-

Francistown

Gaborone

Lobatse

Mahalapye

Maun

Palapye

Ramotswa

Serule

8. Places for landing and embarkation and for loading and unloading

Places at appointed airports of entry for landing or embarkation of persons and landing, loading or examination of goods including baggage.

(1) *Sir Seretse Khama Airport-*

- (a) for the landing and embarkation of persons and the landing or loading of goods-
the apron of the airport directly opposite the terminal building on the west side of the main runway;
- (b) for the examination of passengers and baggage-
the customs examination hall and such other place in the airport terminal building as the proper officer may decide.

(2) *Francistown Airport-*

- (a) for the landing and embarkation of persons and the discharge or loading of goods-
 - (i) the apron of the airport directly opposite the airport terminal building to the north of the main runway;
 - (ii) the apron directly in front of the main hangar on the east of the secondary runway;
- (b) for the examination of passengers, baggage and air freight-
The customs examination hall and such other place in the terminal building as the proper officer may decide.

(3) *Kasane Airfield-*

for the landing and embarkation of persons, the landing or loading of goods and for the examination of passengers and baggage-
the control post at the north-west end of the runway.

(4) *Selebi-Phikwe Airfield-*

- (a) for the landing and embarkation of persons and the landing and loading of goods-
the apron of the airport directly opposite the airport terminal building on the north side of the runway;
- (b) for the examination of passengers and baggage-
the customs examination hall and such other place in the airport terminal building as the proper officer may decide.

(5) *Maun Airfield-*

- (a) for the landing and embarkation of persons and the landing or loading of goods-
the apron of the airport directly opposite the terminal building on the south side of the main runway;
- (b) for the examination of passengers and baggage-
the customs examination hall and such other place in the airport terminal building as the proper officer may decide.

9. Transit sheds for goods before due entry

Transit sheds into which goods, before due entry thereof, may be removed from an aircraft, vehicle or railway wagon-

The Railways building known as the Goods Shed at the following railway stations-

Francistown	Palapye
Gaborone	Pilane
Lobatse	Ramokgwebane
Mahalapye	Selebi-Phikwe

10. Places for particular and limited purposes

Places appointed for particular and limited purposes-

(1) *Orapa Airfield-*

- (a) for the arrival and departure of aircraft, owned or chartered by or with the prior permission of De Beers Botswana Mining Co. (Pty.) Ltd., directly from or to places within or outside the common customs area-
 - (i) for entry at or departure from the common customs area of persons visiting the Orapa Mine and for entry at or departure from the Orapa Mine of persons travelling within the common customs area; or
 - (ii) for the importation and exportation of goods consigned to or from the Orapa Mine from or to any place within or outside the common customs area; and
- (b) for the entry for customs, excise and sales duty purposes of goods consigned to or from the Orapa Mine.

(2) *Jwaneng Airfield-*

- (a) for the arrival and departure of aircraft, owned or chartered by or with the prior permission of De Beers Botswana Mining Co. (Pty.) Ltd., directly from or to places within or outside the common customs area-
 - (i) for entry at or departure from the common customs area of persons visiting the Jwaneng Mine and for entry at or departure from the Jwaneng Mine of persons travelling within the common customs area; or
 - (ii) for the importation and exportation of goods consigned to or from the Jwaneng Mine from or to any place within or outside the common customs area; and
- (b) for the entry for customs, excise and sales duty purposes of goods consigned to or from the Jwaneng Mine.

11. Designated places for container depots

Places where container depots may be established-

- (a) for the storage, detention, unpacking or examination of containers or the contents of

containers; or

(b) for the delivery to importers of the contents of containers after such contents have been duly entered; or

(c) for the packing of containers for export-

Francistown

Gaborone

Lobatse

Selebi-Phikwe.

12. Appointment of airport transit sheds

The airport transit sheds specified in the first column of the Schedule hereto, and situate at the Airports specified in the corresponding entry in the second column of the said Schedule are hereby appointed as transit sheds into which goods before due entry thereof, may be removed from an aircraft.

SCHEDULE

<i>First Column</i>	<i>Second Column</i>
Cargo shed situate south of the terminal building	Sir Seretse Khama Airport
Detached shed situate east of the apron and north of the terminal building	Francistown
Shed adjoining and situate west of the arrival hall	Selebi-Phikwe Airport

IMPORT AND EXPORT LIST NOTICE

(under regulation 81)

(1st March, 1997)

S.I. 102, 1996,
S.I. 2, 1997.

1. Citation

This Notice may be cited as the Import and Export List Notice.

2. Designation and codification of certain imports and exports

All goods imported into and exported from Botswana to which regulation 46 of the Customs and Excise Duty Regulations applies shall be designated and codified on the forms prescribed in the Second Schedule thereto in accordance with the classification set out in the Schedule hereto.

SCHEDULE

SCHEDULE

NOTES

1. The Official Import and Export list

The Official Import and Export List sets out the statistical codes and descriptions under which goods are to be entered on transfer between Botswana and the other countries of the common customs area (Lesotho, South Africa, Namibia and Swaziland).

This list is based on the full customs tariff classification as set out in schedule 1 of the Customs and Excise Duty Act, it is regarded therefore as an alternative to the full classification for statistical purposes.

In cases of difficulty reference should be made to the rules for the interpretation of the classification, the section and chapter notes set out in Part 1 of Schedule 1 to the Act, or to the "Explanatory Notes to the Harmonized Commodity Description and Coding System" a copy of which is available for inspection in the office of the Director of Customs and Excise.

The following abbreviations have been used in the list:

Weight	-	kg means kilogrammes
	-	carat means carat
Length	-	m means metres
Area	-	m ² means square metres
	-	m ³ means cubic metres
	-	l means litres
Electrical power	-	1,000 kwh means 1,000 kilowatt hours
Number (units)	-	u means pieces/items
	-	2u means pairs
	-	12u means dozens
	-	1 000u means thousands of pieces/items
	-	u (jeu/pack) means packs

The term "n.e.s" when it appears in the text means "not elsewhere specified or included".

2. Forms to be used

Particulars of all goods imported into or exported from Botswana, or transferred between Botswana and the partner states of the common customs area, must be entered on the appropriate forms as required by the Customs and Excise Duty Regulations, 1974.

In the case of movements of goods between Botswana and all countries outside the common customs area (e.g. Zambia, Zimbabwe, etc.), guidance as to other forms to be used and the particulars to be entered may be obtained from any Customs House.

In the case of transfers of goods between Botswana and other southern African Customs Union (SACU) countries, e.g. Lesotho, Namibia, South Africa and Swaziland Forms CCA 1 apply.

In respect of goods entering Botswana from other SACU countries the following will apply-

- (a) Goods consigned to Botswana from within the common customs area (whether or not originally imported from outside the area): CCA 1 is to be used.
- (b) Goods consigned to Botswana from outside the common customs area via another SACU Country which have been cleared for customs purposes in that Country: CCA 1 is to be used.

3. Particulars to be entered on Forms CCA 1

(a) Description of goods:

Goods must be described in sufficient detail so as to enable them to be identified for statistical classification. Where two or more different kinds of goods are entered on the same form, the description, classification and values of each kind of goods must be shown separately.

(b) Statistical code:

The statistical code to be entered here is that given in the Official Import and Export List. Note that only 6 digit codes may be used.

(c) Quantity:

The quantity must be given in the metric unit shown in the List. Where the unit of quantity is weight, the net weight, exclusive of packing, should be given. Where no unit is indicated no declaration of unit is required.

(d) Country of Origin:

The country of origin is that in which the manufacture of the goods was substantially completed, or, in the case of primary products, the country in which the goods were grown or produced.

(e) Country of destination (for exports or re-exports):

The country of destination means the country to which the goods are ultimately destined. If this is not known, the country to which the goods are being presently consigned should be given.

(f) Values: CCA 1 for Transfer Traffic:

- (i) "f.o.r. value" means the total value of the goods at the point of despatch in the common customs area (before deduction of commission or any discount) including the cost of packages. It does not include any deposit on returnable containers nor any transport and insurance charges;

- (ii) "transport and insurance costs" means the amount paid for transport and insurance either to the supplier of the goods if he initially pays them on behalf of the consignee or direct to the transporter or insurance company.

(g) Values: CCA 1 for imports:

- (i) "f.o.b. value" means the "free on board" price in the country of origin. This will appear on the customs bill of entry for the goods;
- (ii) "c.i.f. value at c.c.a. port" is the f.o.b. price plus all charges in respect of ocean freight and insurance up to the port or place of importation into the common customs area;
- (iii) customs duties paid means the total customs and excise duties paid at the port or place of importation into the common customs area, if any;
- (iv) transport and insurance from c.c.a. port means the amount paid for the transport and insurance of the goods from the port or place of entry into the common customs area to the destination in Botswana, including any port wharfage and handling charges.

(N.B. The total cost to the importer will be the sum of (ii), (iii) and (iv) above).

(h) Values: CCA 1 (exports and re-exports)

"f.o.r. value" means the value of the goods at the place of despatch in Botswana. This should include the cost of packages and any export tax paid (where applicable).

THE OFFICIAL IMPORT EXPORT LIST

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- Section XIV : Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery; coin (Ch. 71)
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**SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS**

**CHAPTER 1
LIVE ANIMALS**

LIVE ANIMALS

STATISTICAL CODE		DESCRIPTION	UNIT OF QUANTITY
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01.01		LIVE HORSES, ASSES, MULES AND HINNIES.	
	-	Horses:	
0101.11	-	- Pure-bred breeding animals	u
0101.19	-	- Other	u
0101.20	-	Asses, mules and hinnies	u
01.02		LIVE BOVINE ANIMALS.	
0102.10	-	Pure-bred breeding animals	u
0102.90	-	Other	u
01.03		LIVE SWINE.	
0103.10	-	Pure-bred breeding animals	u
	-	Other:	
0103.91	-	- Weighing less than 50 kg	u
0103.92	-	- Weighing 50 kg or more	u
01.04		LIVE SHEEP AND GOATS.	
0104.10	-	Sheep	u
0104.20	-	Goats	u
01.05		LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES <i>GALLUS DOMESTICUS</i>, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS.	
	-	Weighing not more than 185 g:	
0105.11	-	- Fowls of the species <i>Gallus domesticus</i>	u
0105.12	-	- Turkeys	u
0105.19	-	- Other	u
	-	Other:	
0105.92	-	- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g	u
0105.93	-	- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000 g	u
0105.99	-	- Other.	

01.06 0106.00 OTHER LIVE ANIMALS

01.06 0106.00 OTHER LIVE ANIMALS. u

**CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL**

02.01 MEAT OF BOVINE ANIMALS, FRESH OR CHILLED.

0201.10 - Carcasses and half-carcasses kg
0201.20 - Other cuts with bone in kg
0201.30 - Boneless kg

02.02 MEAT OF BOVINE ANIMALS, FROZEN.

0202.10 - Carcasses and half-carcasses kg
0202.20 - Other cuts with bone in kg
0202.30 - Boneless kg

02.03 MEAT OF SWINE, FRESH, CHILLED OR FROZEN.

- Fresh or chilled:
0203.11 - - Carcasses and half-carcasses kg
0203.12 - - Hams, shoulders and cuts thereof, with bone in kg
0203.19 - - Other kg
- Frozen:
0203.21 - - Carcasses and half-carcasses kg
0203.22 - - Hams, shoulders and cuts thereof, with bone in kg
0203.29 - - Other kg

02.04 MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN.

0204.10 Carcasses and half-carcasses of lamb, fresh or chilled kg
- Other meat of sheep, fresh or chilled:
0204.21 - - Carcasses and half-carcasses kg
0204.22 - - Other cuts with bone in kg

0204.23	-	- Boneless	kg
0204.30		Carcasses and half-carcasses of lamb, frozen	kg
	-	Other meat of sheep, frozen:	
0204.41	-	- Carcasses and half-carcasses	kg
0204.42	-	- Other cuts with bone in	kg
0204.43	-	- Boneless	kg
0204.50	-	- Meat of goats	kg
02.05	0205.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.	kg
02.06		EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.	
0206.10	-	Of bovine animals, fresh or chilled	kg
	-	Of bovine animals, frozen:	
0206.21	-	- Tongues	kg
0206.22	-	- Livers	kg
0206.29	-	- Other	kg
0206.30	-	Of swine, fresh or chilled	kg
	-	Of swine, frozen:	
0206.41	-	- Livers	kg
0206.49	-	- Other	kg
0206.80	-	Other, fresh or chilled	kg
0206.90	-	Other, frozen	kg
02.07		MEAT AND EDIBLE OFFAL, OF THE POULTRY OF HEADING NO. 01.05, FRESH, CHILLED OR FROZEN.	
	-	Of fowls of the species <i>Gallus domesticus</i> :	
0207.11	-	- Not cut in pieces, fresh or chilled	kg
0207.12	-	- Not cut in pieces, frozen	kg
0207.13	-	- Cuts and offal, fresh or chilled	kg
0207.14	-	- Cuts and offal, frozen	kg

	-	Of Turkeys:	
0207.24	-	- Not cut in pieces, fresh or chilled	kg
0207.25	-	- Not cut in pieces, frozen	kg
0207.26	-	- Cuts and offal, frozen	kg
0207.27	-	- Cuts and offal, frozen	kg
	-	Of ducks, geese or guinea fowls:	
0207.32	-	- Not cut in pieces, fresh or chilled	kg
0207.33	-	- Not cut in pieces, frozen	kg
0207.34	-	- Fatty livers, fresh or chilled	kg
0207.35	-	- Other, fresh or chilled	kg
0207.36	-	- Other, frozen	kg
02.08		OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN.	
0208.10	-	Of rabbits or hares	kg
0208.20	-	Frogs' legs	kg
0208.90	-	Other	kg
02.09	0209.00	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.	kg
02.10		MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL.	
	-	Meat of swine:	
0210.11	-	- Hams, shoulders and cuts thereof, with bone in	kg
0210.12	-	- Bellies (streaky) and cuts thereof	kg
0210.19	-	- Other	kg
0210.20	-	Meat of bovine animals	kg
0210.90	-	Other, including edible flours and meals of meat or meat offal:	kg

CHAPTER 3
FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

03.01		LIVE FISH.	
	0301.10	- Ornamental fish	kg
		- Other live fish:	
	0301.91	- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> <i>aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>).	kg
	0301.92	- Eels (<i>Anguilla</i> spp.)	kg
	0301.93	- Carp	kg
	0301.99	- Other	kg
03.02		FISH, FRESH OR CHILLED (EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING NO. 03.04).	
		- Salmonidae (excluding livers and roes):	
	0302.11	- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> <i>aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>).	kg
	0302.12	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus</i> <i>keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kitsutch</i> , <i>Oncorhynchus</i> <i>masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg
	0302.19	- Other	kg
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) (excluding livers and roes):	
	0302.21	- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus</i> <i>stenolepis</i>)	kg
	0302.22	- Plaice (<i>Pleuronectes platessa</i>)	kg
	0302.23	- Sole (<i>Solea</i> spp.)	kg

0302.29	-	- Other	kg
	-	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) (excluding livers and roes):	
0302.31	-	- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg
0302.32	-	- Yellowfin tunas (<i>Thunnus albacares</i>)	kg
0302.33	-	- Skipjack or stripe-bellied bonito	kg
0302.39	-	- Other	kg
0302.40	-	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) (excluding livers and roes)	kg
0302.50	-	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) (excluding livers and roes)	kg
	-	Other fish (excluding livers and roes):	
0302.61	-	- Sardines (<i>Sardina pilchardus</i> <i>Sardinops</i> spp.) sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	kg
0302.62	-	- Haddock (<i>Melanogrammus aeglefinus</i>)	kg
0302.63	-	- Coalfish (<i>Pollachius virens</i>)	kg
0302.64	-	- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg
0302.65	-	- Dogfish and other sharks	kg
0302.66	-	- Eels (<i>Anguilla</i> spp.)	kg
0302.69	-	- Other	kg
0302.70	-	Livers and roes	kg
03.03		FISH, FROZEN (EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING NO. 03.04).	
0303.10	-	Pacific salmon (<i>Oncorhynchus, nerka</i> <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes.	kg
	-	Other salmonidae (excluding livers and roes):	

0303.21	-	-	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>).	kg
0302.22	-	-	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg
0303.29	-	-	Other	kg
	-	-	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) (excluding livers and roes):	
0303.31	-	-	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg
0303.32	-	-	Plaice (<i>Pleuronectes platessa</i>)	kg
0303.33	-	-	Sole (<i>Solea</i> spp.)	kg
0303.39	-	-	Other	kg
	-	-	Tunas (of the genus <i>Thunnus</i>), and skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) (excluding livers and roes):	
0303.41	-	-	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg
0303.42	-	-	Yellowfin tunas (<i>Thunnus albacares</i>)	kg
0303.43	-	-	Skipjack or stripe-bellied bonito	kg
0303.49	-	-	Other	kg
0303.50	-	-	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) (excluding livers and roes)	kg
0303.60	-	-	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) (excluding livers and roes)	kg
	-	-	Other fish (excluding livers and roes):	
0303.71	-	-	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	kg
0303.72	-	-	Haddock (<i>Melanogrammus aeglefinus</i>)	kg
0303.73	-	-	Coalfish (<i>Pollachius virens</i>)	kg
0303.74	-	-	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg

0303.75	-	-	Dogfish and other sharks	kg
0303.76	-	-	Eels (<i>Anguilla</i> spp.)	kg
0303.77	-	-	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	kg
0303.78	-	-	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg
0303.79	-	-	Other	kg
0303.80	-		Livers and roes	kg
03.04			FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN.	
0304.10	-		Fresh or chilled	kg
0304.20	-		Frozen fillets	kg
0304.90	-		Other	kg
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.	
0305.10	-		Flours, meals and pellets of fish, fit for human consumption	kg
0305.20	-		Livers and roes, dried, smoked, salted or in brine	kg
0305.30	-		Fish fillets, dried, salted or in brine, but not smoked	kg
	-		Smoked fish, including fillets:	
0305.41	-	-	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus</i> <i>keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	kg
0305.42	-	-	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg
0305.49	-	-	Other	kg
	-		Dried fish, whether or not salted but not smoked:	
0305.51	-	-	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	kg

0305.59	-	-	Other	kg
	-		Fish, salted but not dried or smoked and fish in brine:	
0305.61	-	-	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg
0305.62	-	-	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg
0305.63	-	-	Anchovies (<i>Engraulis</i> spp.)	kg
0305.69	-	-	Other	kg
03.06			CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.	
	-		Frozen:	
0306.11	-	-	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	kg
0306.12	-	-	Lobsters (<i>Homarus</i> spp.)	kg
0306.13	-	-	Shrimps and prawns	kg
0306.14	-	-	Crabs	kg
0306.19	-	-	Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg
	-		Not frozen:	
0306.21	-	-	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	kg
0306.22	-	-	Lobsters (<i>Homarus</i> spp.)	kg
0306.23	-	-	Shrimps and prawns	kg
0306.24	-	-	Crabs	kg
0306.29	-	-	Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg

03.07**MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.**

0307.10	-	Oysters	kg
	-	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
0307.21	-	- Live, fresh or chilled	kg
0307.29	-	- Other	kg
	-	Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):	
0307.31	-	- Live, fresh or chilled	kg
0307.39	-	- Other	kg
-	-	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):	
0307.41	-	- Live, fresh or chilled	kg
0307.49	-	- Other	kg
	-	Octopus (<i>Octopus</i> spp.):	
0307.51	-	- Live, fresh or chilled	kg
0307.59	-	- Other	kg
0307.60	-	Snails (excluding sea snails)	kg
	-	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
0307.91	-	- Live, fresh or chilled	kg
0307.99	-	- Other	kg

CHAPTER 4**DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL**

ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

04.01		MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	
0401.10	-	Of a fat content, by mass, not exceeding 1 per cent	kg
0401.20	-	Of a fat content, by mass, exceeding 1 per cent but not exceeding 6 per cent	kg
0401.30	-	Of a fat content, by mass, exceeding 6 per cent	kg
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 mass, not exceeding 1,5 per cent	kg
	-	In powder, granules or other solid forms, of a fat content, by mass, exceeding 1,5 per cent:	
0402.21	-	- Not containing added sugar or other sweetening matter	kg
0402.29	-	- Other	kg
	-	- Other	
0402.91	-	- Not containing added sugar or other sweetening matter	kg
0402.99	-	- Other	kg
04.03		BUTTERMILK, CURDLED MILK AND CREAM, YOGHURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT OR COCOA.	
0403.10	-	Yoghurt	kg
0403.90	-	Other	kg

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.	
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg
	0404.90	- Other	kg
04.05		BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS.	kg
	0405.10	- Butter	kg
	0405.20	- Dairy spreads	kg
	0405.90	- Other	kg
04.06		CHEESE AND CURD.	
	0406.10	- Fresh (unripened or uncured) cheese, including whey, cheese, and curd	kg
	0406.20	- Grated or powdered cheese, of all kinds	kg
	0406.30	- Processed cheese, not grated or powdered	kg
	0406.40	- Blue-veined cheese	kg
	0406.90	- Other cheese	kg
04.07	0407.00	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED.	kg
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:	
	0408.11	- - Dried	kg
	0408.19	- - Other	kg

		- Other:	
	0408.91	- - Dried	kg
	0408.99	- - Other	kg
04.09	0409.00	NATURAL HONEY.	kg
04.10	0410.00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED.	kg
05.03	0503.00	HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL.	

CHAPTER 5
PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

05.01	0501.00	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR.	kg
05.02		PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR.	
	0502.10	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg
	0502.90	- Other	kg
05.04	0504.00	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.	
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 THEN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS.	
	0505.10	- Feathers of a kind used for stuffing; down	kg
	0505.90	- Other	kg

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.	
	0506.10	- Ossein and bones treated with acid	kg
	0506.90	- Other	kg
05.07		IVORY, TORTOISE-SHELL, WHALE BONE 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.	
	0507.10	- Ivory; ivory powder and waste	kg
	0507.90	- Other	kg
05.08	0508.00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF.	kg
05.09	0509.00	NATURAL SPONGES OF ANIMAL ORIGIN.	kg
05.10	0510.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED.	kg
05.11		ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION.	
	0511.10	- Bovine semen	-
		- Other:	
	0511.91	- - Products of fish or crustaceans	kg
	0511.99	- - Other	kg

SECTION II

VEGETABLE PRODUCTS

CHAPTER 6 LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

06.01		BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS (EXCLUDING ROOTS OF HEADING NO. 12.12).	
0601.10	-	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u
0601.20	-	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	u
06.02		OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN.	
0602.10	-	Unrooted cuttings and slips	u
0602.20	-	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u
0602.30	-	Rhododendrons and azaleas, grafted or not	u
0602.40	-	Roses, grafted or not	u
0602.90	-	Other	kg
06.03		CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.	
0603.10	-	Fresh	kg
0603.90	-	Other	kg
06.04		FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.	
0604.10	-	Mosses and lichens	kg

	-	Other:	
0604.91	-	- Fresh	kg
0604.99	-	- Other	kg

**CHAPTER 7
EDIBLE VEGETABLES AND CERTAIN ROOTS
AND TUBERS**

07.01		POTATOES, FRESH OR CHILLED.	
	0701.10	- Seed	kg
	0701.90	- Other	kg
07.02	0702.00	TOMATOES, FRESH OR CHILLED.	kg
07.03		ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED.	
	0703.10	- Onions and shallots	kg
	0703.20	- Garlic	kg
	0703.90	- Leeks and other alliaceous vegetables	kg
07.04		CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED.	
	0704.10	- Cauliflowers and headed broccoli	kg
	0704.20	- Brussels sprouts	kg
	0704.90	- Other	kg
07.05		LETTUCE (<i>LACTUCA SATIVA</i>) AND CHICORY (<i>CICHORIUM SPP.</i>), FRESH OR CHILLED.	
		- Lettuce:	
	0705.11	- - Cabbage lettuce (head lettuce)	kg
	0705.19	- - Other	kg
		- Chicory:	
	0705.21	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	kg
	0705.29	- - Other	kg

07.06		CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED.	
	0706.10	- Carrots and turnips	kg
	0706.90	- Other	kg
07.07	0707.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED.	kg
07.08		LEGUMINOUS VEGETABLES, SHELLLED OR UNSHELLED, FRESH OR CHILLED.	
	0708.10	- Peas (<i>Pisum sativum</i>)	kg
	0708.20	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	kg
	0708.90	- Other leguminous vegetables	kg
07.09		OTHER VEGETABLES, FRESH OR CHILLED.	
	0709.10	- Globe artichokes	kg
	0709.20	- Asparagus	kg
	0709.30	- Aubergines (egg-plants)	kg
	0709.40	- Celery other than celeriac	kg
		- Mushrooms and truffles:	
	0709.51	- - Mushrooms	kg
	0709.52	- - Truffles	kg
	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg
	0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg
	0709.90	- Other	kg
07.10		VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN.	
	0710.10	- Potatoes	kg
		- Leguminous vegetables, shelled or unshelled:	
	0710.21	- - Peas (<i>Pisum sativum</i>)	kg
	0710.22	- - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	kg

0710.29	-	- Other	kg
0710.30	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	kg
0710.40	-	Sweet corn	kg
0710.80	-	Other vegetables	kg
0710.90	-	Mixtures of vegetables	kg
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.	
0711.10	-	Onions	kg
0711.20	-	Olives	kg
0711.30	-	Capers	kg
0711.40	-	Cucumbers and gherkins	kg
0711.90	-	Other vegetables; mixtures of vegetables:	kg
07.12		DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED.	
0712.20	-	Onions	kg
0712.30	-	Mushrooms and truffles	kg
0712.90	-	Other vegetables; mixtures of vegetables	kg
07.13		DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT.	
0713.10	-	Peas (<i>Pisum sativum</i>)	kg
0713.20	-	Chickpeas (<i>garbanzos</i>)	kg
	-	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
0713.31	-	- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	kg
0713.32	-	- Small red (Adzubi) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	kg

0713.33	-	-	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg
0713.39	-	-	Other	kg
0713.40	-		Lentils	kg
0713.50	-		Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	kg
0713.90	-		Other	kg
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 (<i>cassava</i>)	kg
0714.20	-		Sweet potatoes	kg
0714.90	-		Other	kg

CHAPTER 8
EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

08.01			COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.	
	-		Coconuts:	
0801.11	-	-	Desiccated	kg
0801.19	-	-	Other	kg
	-		Brazil nuts:	
0801.21	-	-	In shell	kg
0801.22	-	-	Shelled	kg
	-		Cashew nuts:	
0801.31	-	-	In shell	kg
0801.32	-	-	Shelled	kg
08.02			OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.	

	-	Almonds:	
0802.11	-	- In shell	kg
0802.12	-	- Shelled	kg
	-	Hazelnuts or filberts (<i>Corylus</i> spp.):	
0802.21	-	- In shell	kg
0802.22	-	- Shelled	kg
	-	Walnuts:	
0802.31	-	- In shell	kg
0802.32	-	- Shelled	kg
0802.40	-	Chestnuts (<i>Castanea</i> spp.)	kg
0802.50	-	Pistachios	kg
0802.90	-	Other	kg
08.03	0803.00	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED.	kg
08.04		DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED.	
0804.10	-	Dates	kg
0804.20	-	Figs	kg
0804.30	-	Pineapples	kg
0804.40	-	Avocados	kg
0804.50	-	Guavas, mangoes and mangosteens	kg
08.05		CITRUS FRUIT, FRESH OR DRIED.	
0805.10	-	Oranges	kg
0805.20	-	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	kg
0805.30	-	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>)	kg
0805.40	-	Grapefruit	kg
0805.90	-	Other	kg
08.06		GRAPES, FRESH OR DRIED.	

	0806.10	-	Fresh	kg
	0806.20	-	Dried	kg
08.07			MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH.	
		-	Melons (including watermelons):	
	0807.11	-	- Watermelons	kg
	0807.19	-	- Other	kg
	0807.20	-	Papaws (papayas)	kg
08.08			APPLES, PEARS AND QUINCES, FRESH.	
	0808.10	-	Apples	kg
	0808.20	-	Pears and quinces	kg
08.09			APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH.	
	0809.10	-	Apricots	kg
	0809.20	-	Cherries	kg
	0809.30	-	Peaches, including nectarines	kg
	0809.40	-	Plums and sloes	kg
08.10			OTHER FRUIT, FRESH.	
	0810.10	-	Strawberries	kg
	0810.20	-	Raspberries, blackberries, mulberries and loganberries	kg
	0810.30	-	Black, white or red currants and gooseberries	kg
	0810.40	-	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg
	0810.50	-	Kiwifruit	kg
	0810.90	-	Other	kg
08.11			FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	
	0811.10	-	Strawberries	kg

	0811.20	-	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg
	0811.90	-	Other	kg
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.	
	0812.10	-	Cherries	kg
	0812.20	-	Strawberries	kg
	0812.90	-	Other	kg
08.13			FRUIT, DRIED (EXCLUDING THAT OF HEADINGS NOS. 08.01 TO 08.06); MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER.	
	0813.10	-	Apricots	kg
	0813.20	-	Prunes	kg
	0813.30	-	Apples	kg
	0813.40	-	Other fruit	kg
	0813.50	-	Mixtures of nuts or dried fruits of this Chapter	kg
08.14	0814.00		PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS.	kg

**CHAPTER 9
COFFEE, TEA, MATÉ, AND SPICES**

09.01			COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION.	
		-	Coffee, not roasted:	
	0901.11	-	- Not decaffeinated	kg
	0901.12	-	- Decaffeinated	kg

	-	Coffee, roasted:	
0901.21	-	- Not decaffeinated	kg
0901.22	-	- Decaffeinated	kg
0901.90	-	Other	kg
09.02		TEA, WHETHER OR NOT FLAVOURED.	
0902.10	-	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg
0902.20	-	Other green tea (not fermented)	kg
0902.30	-	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg
0902.40	-	Other black tea (fermented) and other partly fermented tea	kg
09.03	0903.00	MATÉ.	kg
09.04		PEPPER OF THE GENUS <i>PIPER</i>; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS <i>CAPSICUM</i> OR OF THE GENUS <i>PIMENTA</i>.	
	-	Pepper:	
0904.11	-	- Neither crushed nor ground	kg
0904.12	-	- Crushed or ground	kg
0904.20	-	Fruits of the genus <i>Capsicum</i> , or of the genus <i>Pimenta</i> , dried or crushed or ground	kg
09.05	0905.00	VANILLA.	kg
09.06		CINNAMON AND CINNAMON-TREE FLOWERS.	
0906.10	-	Neither crushed nor ground	kg
0906.20	-	Crushed or ground	kg
09.07	0907.00	CLOVES (WHOLE FRUIT, CLOVES AND STEMS).	kg
09.08		NUTMEG, MACE AND CARDAMOMS.	
0908.10	-	Nutmeg	kg
0908.20	-	Mace	kg

	0908.30	-	Cardamoms	kg
09.09			SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES.	
	0909.10	-	Seeds of anise or badian	kg
	0909.20	-	Seeds of coriander	kg
	0909.30	-	Seeds of cumin	kg
	0909.40	-	Seeds of caraway	kg
	0909.50	-	Seeds of fennel; juniper berries	kg
09.10			GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES.	
	0910.10	-	Ginger	kg
	0910.20	-	Saffron	kg
	0910.30	-	Turmeric (curcuma)	kg
	0910.40	-	Thyme; bay leaves	kg
	0910.50	-	Curry	kg
		-	Other spices:	
	0910.91	-	- Mixtures referred to in Note 1(b) to this Chapter	kg
	0910.99	-	- Other	kg

CHAPTER 10 CEREALS

10.01			WHEAT AND MESLIN.	
	1001.10	-	Durum wheat	kg
	1001.90	-	Other	kg
10.02	1002.00		RYE.	kg
10.03	1003.00		BARLEY.	kg
10.04	1004.00		OATS.	kg
10.05			MAIZE (CORN).	
	1005.10	-	Seed	kg

	1005.90	-	Other	kg
10.06			RICE.	
	1006.10	-	Rice in the husk (paddy or rough)	kg
	1006.20	-	Husked (brown) rice	kg
	1006.30	-	Semi-milled or wholly milled rice, whether or not polished or glazed	kg
	1006.40	-	Broken rice	kg
10.07	1007.00		GRAIN SORGHUM.	kg
10.08			BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS.	
	1008.10	-	Buckwheat	kg
	1008.20	-	Millet	kg
	1008.30	-	Canary seed	kg
	1008.90	-	Other cereals	kg

**CHAPTER 11
PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES;
INULIN; WHEAT GLUTEN**

11.01	1101.00		WHEAT OR MESLIN FLOUR.	kg
11.02			CEREAL FLOURS (EXCLUDING THAT OF WHEAT OR MESLIN).	
	1102.10	-	Rye flour	kg
	1102.20	-	Maize (corn) flour	kg
	1102.30	-	Rice flour	kg
	1102.90	-	Other flour	kg
11.03			CEREAL GROATS, MEAL AND PELLETS.	
		-	Groats and meal:	
	1103.11	-	- Of wheat	kg
	1103.12	-	- Of oats	kg
	1103.13	-	- Of maize (corn)	kg
	1103.14	-	- Of rice	kg

1103.19	-	- Of other cereals	kg
	-	Pellets:	
1103.21	-	- Of wheat	kg
1103.29	-	- Of other cereals	kg
11.04		CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), (EXCLUDING RICE OF HEADING NO. 10.06); GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND.	
	-	Rolled or flaked grains:	
1104.11	-	- Of barley	kg
1104.12	-	- Of oats	kg
1104.19	-	- Of other cereals	kg
	-	Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104.21	-	- Of barley	kg
1104.22	-	- Of oats	kg
1104.23	-	- Of maize (corn)	kg
1104.29	-	- Of other cereals	kg
1104.30	-	Germ of cereals, whole, rolled, flaked or ground	kg
11.05		FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES.	
1105.10	-	Flour, meal and powder	kg
1105.20	-	Flakes, granules and pellets	kg
11.06		FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING NO. 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING NO. 07.14 OR OF THE PRODUCTS OF CHAPTER 8	
1106.10	-	Of the dried leguminous vegetables of heading No. 07.13	kg
1106.20	-	Of sago or of roots or tubers of heading No. 07.14	kg
1106.30	-	Of the products of Chapter 8.	kg

11.07		MALT, WHETHER OR NOT ROASTED.	
	1107.10	- Not roasted	kg
	1107.20	- Roasted	kg
11.08		STARCHES; INULIN.	
		- Starches:	
	1108.11	- - Wheat starch	kg
	1108.12	- - Maize (corn) starch	kg
	1108.13	- - Potato starch	kg
	1108.14	- - Manioc (<i>cassava</i>) starch	kg
	1108.19	- - Other starches	kg
	1108.20	- Inulin	kg
11.09	1109.00	WHEAT GLUTEN, WHETHER OR NOT DRIED.	kg

CHAPTER 12
OIL SEEDS AND OLEAGINOUS FRUITS;
MISCELLANEOUS GRAINS, SEEDS AND FRUIT;
INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

12.01	1201.00	SOYA BEANS, WHETHER OR NOT BROKEN.	kg
12.02		GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN.	
	1202.10	- In shell	kg
	1202.20	- Shelled, whether or not broken	kg
12.03	1203.00	COPRA.	kg
12.04	1204.00	LINSEED, WHETHER OR NOT BROKEN.	kg
12.05	1205.00	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN.	kg
12.06	1206.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN.	kg
12.07		OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN.	
	1207.10	- Palm nuts and kernels	kg

1207.20	-	Cotton seeds	kg
1207.30	-	Castor oil seeds	kg
1207.40	-	Sesamum seeds	kg
1207.50	-	Mustard seeds	kg
1207.60	-	Safflower seeds	kg
	-	Other:	
1207.91	-	- Poppy seeds	kg
1207.92	-	- Shea nuts (karite nuts)	kg
1207.99	-	- Other	kg
12.08		FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS (EXCLUDING THOSE OF MUSTARD).	
1208.10	-	Of soya beans	kg
1208.90	-	Other	kg
12.09		SEEDS, FRUITS AND SPORES, OF A KIND USED FOR SOWING.	
	-	Beet seed:	
1209.11	-	- Sugar beet seed	kg
1209.19	-	- Other	kg
	-	Seeds of forage plants, other than beet seed:	
1209.21	-	- Lucerne (alfalfa) seed	kg
1209.22	-	- Clover (<i>Trifolium</i> spp.) seed	kg
1209.23	-	- Fescue seed	kg
1209.24	-	- Kentucky blue grass (<i>Poa pratensis</i> L.) seed	kg
1209.25	-	- Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	kg
1209.26	-	- Timothy grass seed	kg
1209.29	-	- Other	kg
1209.30	-	Seeds of herbaceous plants cultivated principally for their flowers	kg
-		Other:	

1209.91	-	- Vegetable seeds	kg
1209.99	-	- Other	kg
12.10		HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN.	
1210.10	-	Hop cones, neither ground nor powdered nor in the form of pellets	kg
1210.20	-	Hop cones, ground, powdered or in the form of pellets; lupulin	kg
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.	
1211.10	-	Liquorice roots	kg
1211.20	-	Ginseng roots	kg
1211.90	-	Other	kg
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 <i>CICHORIUM INTYBUS SATIVUM</i>) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
1212.10	-	Locust beans including locust bean seeds	kg
1212.20	-	Seaweeds and other algae	kg
1212.30	-	Apricot, peach or plum stones and kernels	kg
	-	Other:	
1212.91	-	- Sugar beet	kg
1212.92	-	- Sugar cane	kg
1212.99	-	- Other	kg

12.13	1213.00		CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS.	
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	kg
	1214.90	-	Other	kg

**CHAPTER 13
LAC; GUMS, RESINS AND OTHER VEGETABLE
SAPS AND EXTRACTS**

13.01			LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS).	
	1301.10	-	Lac	kg
	1301.20	-	Gum Arabic	kg
	1301.90	-	Other	kg
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:	
	1302.11	-	- Opium	kg
	1302.12	-	- Of liquorice	kg
	1302.13	-	- Of hops	kg
	1302.14	-	- Of pyrethrum or of the roots of plants containing rotenone	kg
	1302.19	-	- Other	kg
	1302.20	-	Pectic substances, pectinates and pectates	kg

	-	Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302.31	-	- Agar-agar	kg
1302.32	-	- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg
1302.39	-	- Other	kg

CHAPTER 14
VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

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).	
1401.10	-	Bamboos	kg
1401.20	-	Rattans	kg
1401.90	-	Other	kg
14.02		VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL-GRASS), WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL.	
1402.10	-	Kapok	kg
1402.90	-	Other	kg
14.03		VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN BROOMS OR IN BRUSHES (FOR EXAMPLE, BROOM-CORN, PIASSAVA, COUCH-GRASS AND ISTLE), WHETHER OR NOT IN HANKS OR BUNDLES.	
1403.10	-	Broomcorn (<i>Sorghum vulgare</i> var. <i>technicum</i>)	kg
1403.90	-	Other	kg
14.04		VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED.	
1404.10	-	Raw vegetable materials of a kind used primarily in dyeing or tanning	kg

1404.20	-	Cotton linters	kg
1404.90	-	Other	kg

**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**

15.01	1501.00	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING NO. 02.09 OR 15.03.	kg
15.02	1502.00	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING NO. 15.03.	kg
15.03	1503.00	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED.	kg
15.04		FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	
	1504.10	- Fish-liver oils and their fractions	kg
	1504.20	- Fats and oils and their fractions of fish (excluding liver oils)	kg
	1504.30	- Fats and oils and their fractions, of marine mammals	kg
15.05		WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN).	
	1505.10	- Wool grease, crude	kg
	1505.90	- Other	kg
15.06	1506.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	kg

15.07			SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	
	1507.10	-	Crude oil, whether or not degummed	kg
	1507.90	-	Other	kg
15.08			GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	
	1508.10	-	Crude oil	kg
	1508.90	-	Other	kg
15.09			OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	
	1509.10	-	Virgin	kg
	1509.90	-	Other	kg
15.10	1510.00		OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING NO. 15.09.	kg
15.11			PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	
	1511.10	-	Crude oil	kg
	1511.90	-	Other	kg
15.12			SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED REFINED, BUT NOT CHEMICALLY MODIFIED.	
		-	Sunflower-seed or safflower oil and fractions thereof:	
	1512.11	-	- Crude oil	kg
	1512.19	-	- Other	kg
			Cotton-seed oil and its fractions:	
	1512.21	-	- Crude oil, whether or not gossypol has been removed	kg

1512.29	-	- Other	kg
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:	
1513.11	-	- Crude oil	kg
1513.19	-	- Other	kg
	-	Palm kernel or babassu oil and fractions thereof:	
1513.21	-	- Crude oil	kg
1513.29	-	- Other	kg
15.14		RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREFORE, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	
1514.10	-	Crude oil	kg
1514.90	-	Other	kg
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:	
1515.11	-	- Crude oil	kg
1515.19	-	- Other	kg
	-	Maize (corn) oil and its fractions:	
1515.21	-	- Crude oil	kg
1515.29	-	- Other	kg
1515.30	-	Castor oil and its fractions	kg
1515.40	-	Tung oil and its fractions	kg
1515.50	-	Sesame oil and its fractions	kg
1515.60	-	Jojoba oil and its fractions	kg
1515.90	-	Other	kg

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.	
	1516.10	-	Animal fats and oils and their fractions	kg
	1516.20	-	Vegetable fats and oils and their fractions	kg
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 (EXCLUDING EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING NO. 15.16).	
	1517.10	-	Margarine, excluding liquid margarine	kg
	1517.90	-	Other	kg
15.18	1518.00		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 NO. 15.16); INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.	kg
15.20	1520.00		GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES.	
15.21			VEGETABLE WAXES (EXCLUDING TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED.	
	1521.10	-	Vegetable waxes	kg
	1521.90	-	Other	kg
15.22	1522.00		DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES.	kg

SECTION IV

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

**CHAPTER 16
PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER
AQUATIC INVERTEBRATES**

16.01	1601.00		SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS.	kg
16.02			OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD.	
	1602.10	-	Homogenised preparations	kg
	1602.20	-	Of liver of any animal	kg
		-	Of poultry of heading No. 01.05:	
	1602.31	-	- Of turkeys	kg
	1602.32	-	- Of fowls of the species <i>Gallus domesticus</i> .	kg
	1602.39	-	- Other	kg
		-	Of swine:	
	1602.41	-	- Hams and cuts thereof	kg
	1602.42	-	- Shoulders and cuts thereof	kg
	1602.49	-	- Other, including mixtures	kg
	1602.50	-	Of bovine animals	kg
	1602.90	-	Other, including preparations of blood of any animal	kg
16.03	1603.00		EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES.	kg
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	kg
	1604.12	-	- Herrings	kg
	1604.13	-	- Sardines, sardinella and brisling or sprats	kg

1604.14	-	- Tunas, skipjack and bonito (<i>Sard</i> spp.)	kg
1604.15	-	- Mackerel	kg
1604.16	-	- Anchovies	kg
1604.19	-	- Other	kg
1604.20	-	Other prepared or preserved fish	kg
1604.30	-	Caviar and caviar substitutes	kg
16.05		CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED.	
1605.10	-	Crab	kg
1605.20	-	Shrimps and prawns	kg
1605.30	-	Lobster	kg
1605.40	-	Other crustaceans	kg
1605.90	-	Other	kg

CHAPTER 17 SUGARS AND SUGAR CONFECTIONERY

17.01		CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM.	
	-	Raw sugar not containing added flavouring or colouring matter:	
1701.11	-	- Cane sugar	kg
1701.12	-	- Beet sugar	kg
	-	Other:	
1701.91	-	- Containing added flavouring or colouring matter	kg
1701.99	-	- Other	kg
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; CARMEL.	

	-	Lactose and lactose syrup:	
1702.11	-	- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg
1702.19	-	- Other	kg
1702.20	-	Maple sugar and maple syrup	kg
1702.30	-	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 per cent by weight of fructose	kg
1702.40	-	Glucose and glucose syrup, containing in the dry state at least 20 per cent but less than 50 per cent by mass of fructose	kg
1702.50	-	Chemically pure fructose	kg
1702.60	-	Other fructose and fructose syrup, containing in the dry state more than 50 per cent by mass of fructose	kg
1702.90	-	Other, including invert sugar	kg
17.03		MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR.	
1703.10	-	Cane molasses	kg
1703.90	-	Other	kg
17.04		SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA.	
1704.10	-	Chewing gum, whether or not sugar-coated	kg
1704.90	-	Other	kg

CHAPTER 18 COCOA AND COCOA PREPARATIONS

18.01	1801.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED.	kg
18.02	1802.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE.	kg
18.03		COCOA PASTE, WHETHER OR NOT DEFATTED.	
	1803.10	- Not defatted	kg

	1803.20	-	Wholly or partly defatted	kg
18.04	1804.00		COCOA BUTTER, FAT AND OIL.	kg
18.05	1805.00		COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	
18.06			CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.	
	1806.10	-	Cocoa powder, containing added sugar or other sweetening matter	kg
	1806.20	-	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 Other, in blocks, slabs or bars:	kg
	1806.31	-	- Filled	kg
	1806.32	-	- Not filled	kg
	1806.90	-	Other	kg

**CHAPTER 19
PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;
PASTRYCOOKS PRODUCTS**

19.01			MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, 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 NOS. 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.	
	1901.10	-	Preparations for infant use, put up for retail sale	kg
	1901.20	-	Mixes and doughs for the preparation of baker's wares of heading No. 19.05	kg
	1901.90	-	Other	kg

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:	
1902.11	-	- Containing eggs	kg
1902.19	-	- Other	kg
1902.20	-	Stuffed pasta, whether or not cooked or otherwise prepared	kg
1902.30	-	Other pasta	kg
1902.40	-	Couscous	kg
19.03	1903.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS.	kg
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 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	kg
1904.20	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg
1904.90	-	Other	kg
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.	

1905.10	-	Crispbread	kg
1905.20	-	Gingerbread and the like	kg
1905.30	-	Sweet biscuits; waffles and wafers	kg
1905.40	-	Rusks, toasted bread and similar toasted products	kg
1905.90	-	Other	kg

**CHAPTER 20
PREPARATIONS OF VEGETABLES, FRUIT, NUTS
OR OTHER PARTS OF PLANTS**

20.01		VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID.	
	2001.10	- Cucumbers and gherkins	kg
	2001.20	- Onions	kg
	2001.90	- Other	kg
20.02		TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.	
	2002.10	- Tomatoes, whole or in pieces	kg
	2002.90	- Other	kg
20.03		MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.	
	2003.10	- Mushrooms	kg
	2003.20	- Truffles	kg
20.04		OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF NO. 20.06.	
	2004.10	- Potatoes	kg
	2004.90	- Other vegetables and mixtures of vegetables	kg

20.05		OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING NO. 20.06.	
	2005.10	- Homogenised vegetables	kg
	2005.20	- Potatoes	kg
	2005.40	- Peas (<i>Pisum sativum</i>)	kg
		- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
	2005.51	- - Beans, shelled	kg
	2005.59	- - Other	kg
	2005.60	- Asparagus	kg
	2005.70	- Olives	kg
	2005.80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	kg
	2005.90	- Other vegetables and mixtures of vegetables	kg
20.06	2006.00	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACÉ OR CRYSTALLISED).	kg
20.07		JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	
	2007.10	- Homogenised preparations	kg
		- Other:	
	2007.91	- - Citrus fruit	kg
	2007.99	- - Other	kg
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	kg

2008.19	-	- Other, including mixtures	kg
2008.20	-	Pineapple	kg
2008.30	-	Citrus fruit	kg
2008.40	-	Pears	kg
2008.50	-	Apricots	kg
2008.60	-	Cherries	kg
2008.70	-	Peaches	kg
2008.80	-	Strawberries	kg
	-	Other, including mixtures other than those of subheading 2008.19:	
2008.91	-	- Palm hearts	kg
2008.92	-	- Mixtures	kg
2008.99	-	- Other	kg

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:	
2009.11	-	- Frozen	kg
2009.19	-	- Other	kg
2009.20	-	Grapefruit juice	kg
2009.30	-	Juice of any other single citrus fruit	kg
2009.40	-	Pineapple juice	kg
2009.50	-	Tomato juice	kg
2009.60	-	Grape juice (including grape must)	kg
2009.70	-	Apple juice	kg
2009.80	-	Juice of any other single fruit or vegetable	kg
2009.90	-	Mixtures of juices	kg

**CHAPTER 21
MISCELLANEOUS EDIBLE PREPARATIONS**

MISCELLANEOUS EDIBLE PREPARATIONS

21.01

EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATÉ AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATÉ; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF.

- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:

2101.11	-	- Extracts, essences and concentrates	kg
2101.12	-	- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg
2101.20	-	Extracts, essences	kg
2101.30	-	Roasted chicory	kg

21.02

YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING NO. 30.02); PREPARED BAKING POWDERS.

2102.10	-	Active yeasts	kg
2102.20	-	Inactive yeasts; other single-cell micro-organisms, dead	kg

2103.10	-	Soya sauce	kg
2103.20	-	Tomato ketchup and other tomato sauces	kg
2103.30	-	Mustard flour and meal and prepared mustard	kg
2103.90	-	Other	kg
21.04		SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS.	
2104.10	-	Soups and broths and preparations therefor	kg
2104.20	-	Homogenised composite food preparations	kg
21.05	2105.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA.	kg
21.06		FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.	
2106.10	-	Protein concentrates and textured protein substances	kg
2106.90	-	Other	kg

CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR

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	l
2201.90	-	Other	l
22.02		WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09).	
2202.10	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	l
2202.90	-	Other	l

22.03		BEER MADE FROM MALT.	
	2203.01	- Traditional beer (as defined in section 46 of the Liquor Act)	
	2203.02	- Other (including stout)	
22.04		WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST (EXCLUDING THAT OF HEADING NO. 20.09).	
	2204.10	- Sparkling wine	
	-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
	2204.21	- - In containers holding 2 l or less	
	2204.29	- - Other	
	2204.30	- Other grape must	
22.05		VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.	
	2205.10	- In containers holding 2 l or less	
	2205.90	- Other	
22.06	2206.00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
22.07		UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT 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 per cent vol. or higher	
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	
22.08		UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITOUS BEVERAGES.	
	2208.20	- Spirits obtained by distilling grape wine or grape marc (Brandy, etc.)	

	2208.30	-	Whiskies	
	2208.40	-	Rum and tafia	
	2208.50	-	Gin and Geneva	
	2208.60	-	Vodka	
	2208.70	-	Liqueurs and cordials	
	2209.90	-	Other:	
22.09	2209.00		VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID.	

**CHAPTER 23
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;
PREPARED ANIMAL FODDER**

23.01			FLOURS, MEALS AND PELLETS, OF MEAT OF MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES.	
	2301.10	-	Flours, meals and pellets, of meat or meat offal; greaves	kg
	2301.20	-	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg
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.	
	2302.10	-	Of maize (corn)	kg
	2302.20	-	Of rice	kg
	2302.30	-	Of wheat	kg
	2302.40	-	Of other cereals	kg
	2302.50	-	Of leguminous plants	kg

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.	
	2303.10	- Residues of starch manufacture and similar residues	kg
	2303.20	- Beet-pulp, bagasse and other waste of sugar manufacture	kg
	2303.30	- Brewing or distilling dregs and waste	kg
23.04	2304.00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL.	kg
23.05	2305.00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUNDNUT-OIL.	kg
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 NO. 23.04 OR 23.05.	
	2306.10	- Of cotton seeds	kg
	2306.20	- Of linseed	kg
	2306.30	- Of sunflower seeds	kg
	2306.40	- Of rape or colza seeds	kg
	2306.50	- Of coconut or copra	kg
	2306.60	- Of palm nuts or kernels	kg
	2306.70	- Of maize (corn) germ	kg
	2306.90	- Other	kg
23.07	2307.00	WINE LEES; ARGOL.	kg

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.	
	2308.10	- Acorns and horse-chestnuts	kg
	2308.90	- Other	kg
23.09		PREPARATIONS OF A KIND USED IN ANIMAL FEEDING.	
	2309.10	- Dog or cat food, put up for retail sale	kg

CHAPTER 24 TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

24.01		UNMANUFACTURED TOBACCO; TOBACCO REFUSE.	
	2401.10	- Tobacco, not stemmed or stripped	kg
	2401.20	- Tobacco, partly or wholly stemmed or stripped	kg
	2401.30	- Tobacco refuse	kg
24.02		CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.	
	2402.10	- Cigars, cheroots and cigarillos, containing tobacco	kg
	2402.20	- Cigarettes containing tobacco	kg
	2402.90	- Other	kg
24.03		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES.	
	2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	kg
		- Other:	
	2403.91	- "Homogenised" or "reconstituted" tobacco	kg
	2403.99	- Other	kg

**SECTION V
MINERAL PRODUCTS**

**CHAPTER 25
SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS,
LIME AND CEMENT**

25.01	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.	kg
25.02	2502.00		UNROASTED IRON PYRITES.	kg
25.03	2503.00		SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR.	
25.04			NATURAL GRAPHITE.	
	2504.10	-	In powder or in flakes	kg
	2504.90	-	Other	kg
25.05			NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26.	
	2505.10	-	Silica sands and quartz sands	kg
	2505.90	-	Other	kg
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.	
	2506.10	-	Quartz	kg
		-	Quartzite:	
	2506.21	-	- Crude or roughly trimmed	kg
	2506.29	-	- Other	kg
25.07	2507.00		KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED.	kg

25.08		OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING NO. 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS.	
	2508.10	- Bentonite	kg
	2508.20	- Decolourising earths and fuller's earth	kg
	2508.30	- Fire-clay	kg
	2508.40	- Other clays	kg
	2508.50	- Andalusite, kyanite and sillimanite	kg
	2508.60	- Mullite	kg
	2508.70	- Chamotte or dinas earths	kg
25.09	2509.00	CHALK.	kg
25.10		NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK.	
	2510.10	- Unground	kg
	2510.20	- Ground	kg
25.11		NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING NO. 28.16.	
	2511.10	- Natural barium sulphate (barytes)	kg
	2511.20	- Natural barium carbonate (witherite)	kg
25.12	2512.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT RELATIVE DENSITY OF 1 OR LESS.	kg
25.13		PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED.	
		- Pumice stone:	

2513.11	-	-	Crude or in irregular pieces, including crushed pumice ("bimskies")	kg
2513.19	-	-	Other	kg
2513.20	-		Emery, natural corundum, natural garnet and other natural abrasives	kg
25.14	2514.00		SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.	kg
25.15			MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT RELATIVE DENSITY OF 2,5 OR MORE, AND ALABASTER, WHETHER OT NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.	
		-	Marble and travertine:	
2515.11	-	-	Crude or roughly trimmed	kg
2515.12	-	-	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg
2515.20	-		Ecaussine and other calcareous monumental or building stone; alabaster	kg
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:	
2516.11	-	-	Crude or roughly trimmed	kg
2516.12	-	-	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg
		-	Sandstone:	
2516.21	-	-	Crude or roughly trimmed	kg

2516.22	-	- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg
2516.90	-	Other monumental or building stone	kg
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 NO. 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED.	
2517.10	-	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	kg
2517.20	-	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	kg
2517.30	-	Tarred macadam	kg
	-	Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:	
2517.41	-	- Of marble	kg
2517.49	-	- Other	kg
25.18		DOLOMITE, WHETHER OR NOT CALCINED; DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; AGGLOMERATED DOLOMITE (INCLUDING TARRED DOLOMITE).	
2518.10	-	Dolomite not calcined	kg
2518.20	-	Calcined dolomite	kg
2518.30	-	Agglomerated dolomite (including tarred dolomite)	kg

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.	
	2519.10	- Natural magnesium carbonate (magnesite)	kg
	2519.90	- Other	kg
25.20		GYP SUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYP SUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS.	
	2520.10	- Gypsum; anhydrite	kg
	2520.20	- Plasters	kg
25.21	2521.00	LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT.	kg
25.22		QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING NO. 28.25.	
	2522.10	- Quicklime	kg
	2522.20	- Slaked lime	kg
	2522.30	- Hydraulic lime	kg
25.23		PORTLAND CEMENT, ALUMINOUS CEMENT ("CIMENT FONDU"), SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS.	
	2523.10	- Cement clinkers	kg
		- Portland cement:	
	2523.21	- - White cement, whether or not artificially coloured	kg
	2523.29	- - Other	kg
	2523.30	- Aluminous cement ("ciment fondu")	kg

	2523.90	-	Other hydraulic cements	kg
25.24	2524.00		ASBESTOS.	kg
25.25			MICA, INCLUDING SPLITTINGS; MICA WASTE.	
	2525.10	-	Crude mica and mica rifted into sheets or splittings	kg
	2525.20	-	Mica powder	kg
	2525.30	-	Mica waste	kg
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.	
	2526.10	-	Not crushed, not powdered	kg
	2526.20	-	Crushed or powdered	kg
25.27	2527.00		NATURAL CRYOLITE; NATURAL CHIOLITE.	kg
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 H₃BO₃ CALCULATED ON THE DRY WEIGHT.	
	2528.10	-	Natural sodium borates and concentrates thereof (whether or not calcined)	kg
	2528.90	-	Other	kg
25.29			FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR.	
	2529.10	-	Felspar	kg
		-	Fluorspar:	
	2529.21	-	- Containing by mass 97 per cent or less of calcium fluoride	kg
	2529.22	-	- containing by mass more than 97 per cent of calcium fluoride	kg
	2529.30	-	Leucite; nepheline and nepheline syenite	kg
25.30			MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED.	

2530.10	-	Vermiculite, perlite and chlorites, unexpanded	kg
2530.20	-	Kieserite, epsomite (natural magnesium sulphates)	kg
2530.40	-	Natural micaceous iron oxides	kg
2530.90	-	Other	kg

CHAPTER 26 ORES, SLAG AND ASH

26.01		IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES.	
	-	Iron ores and concentrates, other than roasted pyrites:	
2601.11	-	- Non-agglomerated	kg
2601.12	-	- Agglomerated	kg
2601.20	-	Roasted iron pyrites	kg
26.02	2602.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT.	kg
26.03	2603.00	COPPER ORES AND CONCENTRATES.	kg
26.04	2604.00	NICKEL ORES AND CONCENTRATES.	kg
26.05	2605.00	COBALT ORES AND CONCENTRATES.	kg
26.06	2606.00	ALUMINIUM ORES AND CONCENTRATES.	kg
26.07	2607.00	LEAD ORES AND CONCENTRATES.	kg
26.08	2608.00	ZINC ORES AND CONCENTRATES.	kg
26.09	2609.00	TIN ORES AND CONCENTRATES.	kg
26.10	2610.00	CHROMIUM ORES AND CONCENTRATES.	kg
26.11	2611.00	TUNGSTEN ORES AND CONCENTRATES.	kg
26.12		URANIUM OR THORIUM ORES AND CONCENTRATES.	
2612.10	-	Uranium ores and concentrates	kg
2612.20	-	Thorium ores and concentrates	kg

26.13		MOLYBDENUM ORES AND CONCENTRATES.	
	2613.10	- Roasted	kg
	2613.90	- Other	kg
26.14	2614.00	TITANIUM ORES AND CONCENTRATES.	kg
26.15		NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES.	
	2615.10	- Zirconium ores and concentrates	kg
	2615.90	- Other	kg
26.16		PRECIOUS METAL ORES AND CONCENTRATES.	
	2616.10	- Silver ores and concentrates	kg
	2616.90	- Other	kg
26.17		OTHER ORES AND CONCENTRATES.	
	2617.10	- Antimony ores and concentrates	kg
	2617.90	- Other	kg
26.18	2618.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL.	kg
26.19	2619.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL.	kg
26.20		ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS OR METAL COMPOUNDS.	
		- Containing mainly zinc:	
	2620.11	- - Hard zinc spelter	kg
	2620.19	- - Other	kg
	2620.20	- Containing mainly lead	kg
	2620.30	- Containing mainly copper	kg
	2620.40	- Containing mainly aluminium	kg
	2620.50	- Containing mainly vanadium	kg

	2620.90	-	Other	kg
26.21	2621.00		OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP).	kg

CHAPTER 27
MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

27.01			COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL.	
	-	-	Coal, whether or not pulverised, but not agglomerated:	
	2701.11	-	- Anthracite	kg
	2701.12	-	- Bituminous coal	kg
	2701.19	-	- Other coal	kg
	2701.20	-	Briquettes, ovoids and similar solid fuels manufactured from coal	kg
27.02			LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET.	
	2702.10	-	Lignite, whether or not pulverised, but not agglomerated	kg
	2702.20	-	Agglomerated lignite	kg
27.03	2703.00		PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED.	kg
27.04	2704.00		COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON.	kg
27.05	2705.00		COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.	kg
27.06	2706.00		TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TAR.	kg

27.07		OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE MASS OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS.	
	2707.10	- Benzole	kg
	2707.20	- Toluole	kg
	2707.30	- Xylol	kg
	2707.40	- Naphthalene	kg
	2707.50	- Other aromatic hydrocarbon mixtures of which 65 per cent or more by volume (including losses) distils at 250°C by the ASTM D 86 method	kg
	2707.60	- Phenols	kg
		- Other:	
	2707.91	- - Creosote oils	kg
	2707.99	- - Other	kg
27.08		PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS.	
	2708.10	- Pitch	kg
	2708.20	- Pitch coke	kg
27.09	2709.00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE.	kg
27.10	2710.00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY MASS 70 PER CENT OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS.	kg
27.11		PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.	
		- Liquefied:	
	2711.11	- - Natural gas	kg
	2711.12	- - Propane	kg

2711.13	-	- Butanes	kg
2711.14	-	- Ethylene, propylene, butylene and butadiene	kg
2711.19	-	- Other	kg
	-	In gaseous state:	
2711.21	-	- Natural gas	kg
2711.29	-	- Other	kg
27.12		PETROLEUM JELLY; PARAFFIN WAX; MICROCRYSTALLINE 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.	
2712.10	-	Petroleum jelly	kg
2712.20	-	Paraffin wax containing by mass less than 0,15 per cent of oil	kg
2712.90	-	Other	kg
27.13		PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS.	
	-	Petroleum coke:	
2713.11	-	- Not calcined	kg
2713.12	-	- Calcined	kg
2713.20	-	Petroleum bitumen	kg
2713.90	-	Other residues of petroleum oils or of oils obtained from bituminous minerals	kg
27.14		BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS.	
2714.10	-	Bituminous or oil shale and tar sands	kg
2714.90	-	Other	kg

27.15	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).	kg
27.16	2716.00	ELECTRICAL ENERGY.	1000 kWh

**SECTION VI
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

**CHAPTER 28
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES**

**SUB-CHAPTER I
CHEMICAL ELEMENTS**

28.01		FLUORINE, CHLORINE, BROMINE AND IODINE.	
	2801.10	- Chlorine	kg
	2801.20	- Iodine	kg
	2801.30	- Other	kg
28.02	2802.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR.	kg
28.03	2803.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED).	kg
28.04		HYDROGEN, RARE GASES AND OTHER NON-METALS.	
	2804.10	- Hydrogen	m ³ (* (2))
		- Rare gases:	
	2804.21	- - Argon	m ³ (* (3))
	2804.29	- - Other	m ³ (* (4))
	2804.30	- Nitrogen	m ³ (* (5))
	2804.40	- Oxygen	m ³ (* (6))
	2804.50	- Boron; tellurium	kg

	-	Silicon:	
2804.61	-	- Containing by mass 99,99 per cent or more of silicon	kg
2804.69	-	- Other	kg
2804.70	-	Phosphorus	kg
2804.80	-	Arsenic	kg
2804.90	-	Selenium	kg
28.05		ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY.	
	-	Alkali metals:	
2805.11	-	- Sodium	kg
2805.19	-	- Other	kg
	-	Alkaline-earth metals:	
2805.21	-	- Calcium	kg
2805.22	-	- Strontium and barium	kg
2805.30	-	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg
2805.40	-	Mercury	kg

**SUB-CHAPTER II
INORGANIC ACIDS AND INORGANIC
OXYGEN COMPOUNDS OF NON-METALS**

28.06		HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID.	
2806.10	-	Hydrogen chloride (hydrochloric acid)	kg
2806.20	-	Chlorosulphuric acid	kg
28.07	2807.00	SULPHURIC ACID; OLEUM.	kg
28.08	2808.00	NITRIC ACID; SULPHONITRIC ACIDS.	kg
28.09		DIPHOSPHOROUS PENTAOXIDE; PHOSPHORIC ACID AND POLYPHOSPHORIC ACIDS.	

	2809.10	-	Diphosphorous pentaoxide	kg
	2809.20	-	Phosphoric acid and polyphosphoric acids	kg
28.10	2810.00		OXIDES OF BORON; BORIC ACIDS	kg
28.11			OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS.	
		-	Other inorganic acids:	
	2811.11	-	- Hydrogen fluoride (hydrofluoric acid)	kg
	2811.19	-	- Other	kg
		-	Other inorganic oxygen compounds of non-metals:	
	2811.21	-	- Carbon dioxide	kg
	2811.22	-	- Silicon dioxide	kg
	2811.23	-	- Sulphur dioxide	kg
	2811.29	-	- Other	kg

SUB-CHAPTER III HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

28.12			HALIDES AND HALIDE OXIDES OF NON-METALS.	
	2812.10	-	Chlorides and chloride oxides	kg
	2812.90	-	Other	kg
28.13			SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE.	
	2813.10	-	Carbon disulphide	kg
	2813.90	-	Other	kg

SUB-CHAPTER IV INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS

28.14			AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION.	
	2814.10	-	Anhydrous ammonia	kg

	2814.20	-	Ammonia in aqueous solution	kg
28.15			SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM.	
		-	Sodium hydroxide (caustic soda):	
	2815.11	-	- Solid	kg
	2815.12	-	- In aqueous solution (soda lye or liquid soda)	kg
	2815.20	-	Potassium hydroxide (caustic potash)	kg
	2815.30	-	Peroxides of sodium or potassium	kg
28.16			HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM AND BARIUM.	
	2816.10	-	Hydroxide and peroxide of magnesium	kg
	2816.20	-	Oxide, hydroxide and peroxide of strontium	kg
	2816.30	-	Oxide, hydroxide and peroxide of barium	kg
28.17	2817.00		ZINC OXIDE; ZINC PEROXIDE.	kg
28.18			ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE.	
	2818.10	-	Artificial corundum, whether or not chemically defined	kg
	2818.20	-	Aluminium oxide, other than artificial corundum	kg
	2818.30	-	Aluminium hydroxide	kg
28.19			CHROMIUM OXIDES AND HYDROXIDES.	
	2819.10	-	Chromium trioxide	kg
	2819.90	-	Other	kg
28.20			MANGANESE OXIDES.	
	2820.10	-	Manganese dioxide	kg
	2820.90	-	Other	kg
28.21			IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70 PER CENT OR MORE BY MASS OF COMBINED IRON EVALUATED AS Fe₂O₃.	

	2821.10	-	Iron oxides and hydroxides	kg
	2821.20	-	Earth colours	kg
28.22	2822.00		COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES.	kg
28.23	2823.00		TITANIUM OXIDES.	kg
	28.24		LEAD OXIDES; RED LEAD AND ORANGE LEAD.	
	2824.10	-	Lead monoxide (litharge, massicot)	kg
	2824.20	-	Red lead and orange lead	kg
	2824.90	-	Other	kg
28.25			HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES.	
	2825.10	-	Hydrazine and hydroxylamine and their inorganic salts	kg
	2825.20	-	Lithium oxide and hydroxide	kg
	2825.30	-	Vanadium oxides and hydroxides	kg
	2825.40	-	Nickel oxides and hydroxides	kg
	2825.60	-	Germanium oxides and zirconium dioxide	kg
	2825.70	-	Molybdenum oxides and hydroxides	kg
	2825.80	-	Antimony oxides	kg
	2825.90	-	Other	kg

**SUB-CHAPTER V
SALTS AND PEROXYSALTS, OF
INORGANIC ACIDS AND METALS**

28.26			FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS.	
		-	Fluorides:	
	2826.11	-	- Of ammonium or of sodium	kg
	2826.12	-	- Of aluminium	kg

2826.19	-	- Other	kg
2826.20	-	Fluorosilicates of sodium or of potassium	kg
2826.30	-	Sodium hexafluoroaluminate (synthetic cryolite)	kg
2826.90	-	Other	kg
28.27		CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES.	
2827.10	-	Ammonium chloride	kg
2827.20	-	Calcium chloride	kg
	-	Other chlorides:	
2827.31	-	- Of magnesium	kg
2827.32	-	- Of aluminium	kg
2827.33	-	- Of iron	kg
2827.34	-	- Of cobalt	kg
2827.35	-	- Of nickel	kg
2827.36	-	- Of zinc	kg
2827.38	-	- Of barium	kg
2827.39	-	- Other	kg
	-	Chloride oxides and chloride hydroxides:	
2827.41	-	- Of copper	kg
2827.49	-	- Other	kg
	-	Bromides and bromide oxides:	
2827.51	-	- Bromides of sodium or of potassium	kg
2827.59	-	- Other	kg
2827.60	-	Iodides and iodide oxides	kg
28.28		HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES.	
2828.10	-	Commercial calcium hypochlorite and other calcium hypochlorites	kg
2828.90	-	Other	kg

28.29		CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES.	
	-	Chlorates:	
2829.11	-	- Of sodium	kg
2829.19	-	- Other	kg
2829.90	-	Other	kg
28.30		SULPHIDES; POLYSULPHIDES.	
2830.10	-	Sodium sulphides	kg
2830.20	-	Zinc sulphide	kg
2830.30	-	Cadmium sulphide	kg
2830.90	-	Other	kg
28.31		DITHIONITES AND SULPHOXYLATES.	
2831.10	-	Of sodium	kg
2831.90	-	Other	kg
28.32		SULPHITES; THIOSULPHATES.	
2832.10	-	Sodium sulphites	kg
2832.20	-	Other sulphites	kg
2832.30	-	Thiosulphates	kg
28.33		SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES).	
	-	Sodium sulphates:	
2833.11	-	- Disodium sulphate	kg
2833.19	-	- Other	kg
	-	Other sulphates:	
2833.21	-	- Of magnesium	kg
2833.22	-	- Of aluminium	kg
2833.23	-	- Of chromium	kg
2833.24	-	- Of nickel	kg
2833.25	-	- Of copper	kg

2833.26	-	- Of zinc	kg
2833.27	-	- Of barium	kg
2833.29	-	- Other	kg
2833.30	-	Alums	kg
2833.40	-	Peroxosulphates (persulphates)	kg
28.34		NITRITES; NITRATES.	
2834.10	-	Nitrites	kg
	-	Nitrates:	
2834.21	-	- Of potassium	kg
2834.22	-	- Of bismuth	kg
2834.29	-	- Other	kg
28.35		PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES), PHOSPHATES AND POLYPHOSPHATES.	
2835.10	-	Phosphinates (hypophosphites) and phosphonates (phosphites)	kg
	-	Phosphates:	
2835.22	-	- Of mono- or disodium	kg
2835.23	-	- Of trisodium	kg
2835.24	-	- Of potassium	kg
2835.25	-	- Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg
2835.26	-	- Other phosphates of calcium	kg
2835.29	-	- Other	kg
	-	Polyphosphates:	
2835.31	-	- Sodium triphosphate (sodium tripolyphosphate)	kg
2835.39	-	- Other	kg
28.36		CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE.	

2836.10	-	Commercial ammonium carbonate and other ammonium carbonates	kg
2836.20	-	Disodium carbonate	kg
2836.30	-	Sodium hydrogen carbonate (sodium bicarbonate)	kg
2836.40	-	Potassium carbonates	kg
2836.50	-	Calcium carbonate	kg
2836.60	-	Barium carbonate	kg
2836.70	-	Lead carbonate	kg
	-	Other:	
2836.91	-	- Lithium carbonates	kg
2836.92	-	- Strontium carbonate	kg
2836.99	-	- Other	kg
28.37		CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES.	
	-	Cyanides and cyanide oxides:	
2837.11	-	- Of sodium	kg
2837.19	-	- Other	kg
2837.20	-	Complex cyanides	kg
28.38	2838.00	FULMINATES, CYANATES AND THIOCYANATES	kg
28.39		SILICATES; COMMERCIAL ALKALI METAL SILICATES.	
	-	Of sodium:	
2839.11	-	- Sodium metasilicates	kg
2839.19	-	- Other	kg
2839.20	-	Of potassium	kg
2839.90	-	Other	kg
28.40		BORATES; PEROXOBORATES (PERBORATES).	
	-	Disodium tetraborate (refined borax):	
2840.11	-	- Anhydrous	kg

2840.19	-	- Other	kg
2840.20	-	Other borates	kg
2840.30	-	Peroxoborates (perborates)	kg
28.41		SALTS OF OXOMETALLIC OR PER OXOMETALLIC ACIDS.	
2841.10	-	Aluminates	kg
2841.20	-	Chromates of zinc or of lead	kg
2841.30	-	Sodium dichromate	kg
2841.40	-	Potassium dichromate	kg
2841.50	-	Other chromates and dichromates; peroxochromates	kg
	-	Manganites, manganates and permanganates:	
2841.61	-	- Potassium permanganate	kg
2841.69	-	- Other	kg
2841.70	-	Molybdates	kg
2841.80	-	Tungstates (wolframates)	kg
2841.90	-	Other	kg
28.42		OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (EXCLUDING AZIDES).	
2842.10	-	Double or complex silicates	kg
2842.90	-	Other	kg

SUB-CHAPTER VI MISCELLANEOUS

28.43		COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS.	
2843.10	-	Colloidal precious metals	kg
	-	Silver compounds:	
2843.21	-	- Silver nitrate	kg
2843.29	-	- Other	kg

2843.30	-	Gold compounds	kg
2843.90	-	Other compounds; amalgams	kg
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.	
2844.10	-	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg
2844.20	-	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	kg
2844.30	-	Uranium depleted in U ²³⁵ and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U ²³⁵ , thorium or compounds of these products	kg
2844.40	-	Radioactive elements and isotopes and compounds (excluding those of subheadings Nos. 2844.10, 2844.20 or 2844.30); alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg
2844.50	-	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg
28.45		ISOTOPES (EXCLUDING THOSE OF HEADING NO. 28.44); COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED.	
2845.10	-	Heavy water (deuterium oxide)	kg
2845.90	-	Other	kg
28.46		COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS.	

	2846.10	-	Cerium compounds	kg
	2846.90	-	Other	kg
28.47	2847.00		HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA.	kg
28.48	2848.00		PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS.	
28.49			CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED.	
	2849.10	-	Of calcium	kg
	2849.20	-	Of silicon	kg
	2849.90	-	Other	kg
28.50	2850.00		HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING NO. 28.49.	kg
28.51	2851.00		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.	kg

CHAPTER 29 ORGANIC CHEMICALS

SUB-CHAPTER I HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.01			ACYCLIC HYDROCARBONS.	
	2901.10	-	Saturated	kg
		-	Unsaturated:	
	2901.21	-	- Ethylene	kg
	2901.22	-	- Propene (propylene)	kg
	2901.23	-	- Butene (butylene) and isomers thereof	kg

2901.24	-	-	Buta-1,3-diene and isoprene	kg
2901.29	-	-	Other	kg
29.02			CYCLIC HYDROCARBONS	
	-		Cyclanes, cyclenes and cycloterpenes:	
2902.11	-	-	Cyclohexane	kg
2902.19	-	-	Other	kg
2902.20	-		Benzene	kg
2902.30	-		Toluene	kg
	-		Xylenes:	
2902.41	-	-	o-Xylene	kg
2902.42	-	-	m-Xylene	kg
2902.43	-	-	p-Xylene	kg
2902.44	-	-	Mixed xylene isomers	kg
2902.50	-		Styrene	kg
2902.60	-		Ethylbenzene	kg
2902.70	-		Cumene	kg
2902.90	-		Other	kg
29.03			HALOGENATED DERIVATIVES OF HYDROCARBONS.	
	-		Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903.11	-	-	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg
2903.12	-	-	Dichloromethane (methylene chloride)	kg
2903.13	-	-	Chloroform (trichloromethane)	kg
2903.14	-	-	Carbon tetrachloride	kg
2903.15	-	-	1,2-Dichloroethane (ethylene dichloride)	kg
2903.16	-	-	1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	kg
2903.19	-	-	Other	kg

	-	Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.21	-	- Vinyl chloride (chloroethylene)	kg
2903.22	-	- Trichloroethylene	kg
2903.23	-	- Tetrachloroethylene (perchloroethylene)	kg
2903.29	-	- Other	kg
2903.30	-	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	kg
	-	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.41	-	- Trichlorofluoromethane	kg
2903.42	-	- Dichlorodifluoromethane	kg
2903.43	-	- Trichlorotrifluoroethane	kg
2903.44	-	- Dichlorotetrafluoroethanes and chloropentafluoroethane	kg
2903.45	-	- Other derivatives perhalogenated only with fluorine and chlorine	kg
2903.46	-	- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg
2903.47	-	- Other perhalogenated derivatives	kg
2903.49	-	- Other	kg
	-	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.51	-	- 1,2,3,4,5,6-Hexachlorocyclohexane	kg
2903.59	-	- Other	kg
	-	Halogenated derivatives of aromatic hydrocarbons:	
2903.61	-	- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	kg
2903.62	-	- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	kg
2903.69	-	- Other	kg

29.04	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED.		
2904.10	-	Derivatives containing only sulpho groups, their salts and ethyl esters	kg
2904.20	-	Derivatives containing only nitro or only nitroso groups	kg
2904.90	-	Other	kg

**SUB-CHAPTER 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:	
2905.11	-	- Methanol (methyl alcohol)	kg
2905.12	-	- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg
2905.13	-	- Butan-1-ol (n-butyl alcohol)	kg
2905.14	-	- Other butanols	kg
2905.15	-	- Pentanol (amyl alcohol) and isomers thereof	kg
2905.16	-	- Octanol (octyl alcohol) and isomers thereof	kg
2905.17	-	- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg
2905.19	-	- Other	kg
	-	Unsaturated monohydric alcohols:	
2905.22	-	- Acyclic terpene alcohols	kg
2905.29	-	- Other	kg
	-	Diols:	
2905.31	-	- Ethylene glycol (ethanediol)	kg
2905.32	-	- Propylene glycol (propane-1,2-diol)	kg
2905.33	-	- Other	kg

2905.39	-	- Other	kg
	-	Other polyhydric alcohols:	
2905.41	-	- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	kg
2905.42	-	- Pentaerythritol	kg
2905.43	-	- Mannitol	kg
2905.44	-	- D-glucitol (sorbitol)	kg
2905.45	-	- Glycerol	kg
2905.49	-	- Other	kg
2905.50	-	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	kg
29.06		CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	
	-	Cyclanic, cyclenic or cycloterpenic:	
2906.11	-	- Menthol	kg
2906.12	-	- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg
2906.13	-	- Sterols and inositols	kg
2906.14	-	- Terpeneols	kg
2906.19	-	- Other	kg
	-	Aromatic:	
2906.21	-	- Benzyl alcohol	kg
2906.29	-	- Other	kg

**SUB-CHAPTER III
PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED,
SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.**

29.07		PHENOLS; PHENOL-ALCOHOLS.	
	-	Monophenols:	
2907.11	-	- Phenol (hydroxybenzene) and its salts	kg
2907.12	-	- Cresols and their salts	kg
2907.13	-	- Octylphenol, nonylphenol and their isomers; salts thereof	kg
2907.14	-	- Xylenols and their salts	kg
2907.15	-	- Naphthols and their salts	kg
2907.19	-	- Other	kg
	-	Polyphenols:	
2907.21	-	- Resorcinol and its salts	kg
2907.22	-	- Hydroquinone (quinol) and its salts	kg
2907.23	-	- 4,4-Isopropylidenediphenol (bisphenol A, diphenylol propane) and its salts	kg
2907.29	-	- Other	kg
2907.30	-	Phenol-alcohols	kg
29.08		HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS.	
2908.10	-	Derivatives containing only halogen substituents and their salts	kg
2908.20	-	Derivatives containing only sulpho groups, their salts and esters	kg
2908.90	-	Other	kg

**SUB-CHAPTER 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

29.09

**ETHERS, ETHER-ALCOHOLS,
ETHERPHENOLS,
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:	
2909.11	-	- Diethyl ether	kg
2909.19	-	- Other	kg
2909.20	-	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg
2909.30	-	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg
	-	Ether alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.41	-	- 2,2-Oxydiethanol (diethylene glycol, digol)	kg
2909.42	-	- Monomethyl ethers of ethylene glycol or of diethylene glycol	kg
2909.43	-	- Monobutyl ethers of ethylene glycol or of diethylene glycol	kg
2909.44	-	- Other monoalkylethers of ethylene glycol or of diethylene glycol	kg
2909.49	-	- Other	kg
2909.50	-	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg
2909.60	-	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg

29.10

**EPOXIDES, EPOXYALCOHOLS,
EPOXYPHENOLS AND EPOXYETHERS,
WITH A THREE-MEMBERED RING, AND
THEIR HALOGENATED, SULPHONATED,
NITRATED OR NITROSATED DERIVATIVES.**

2910.10	-	Oxirane (ethylene oxide)	kg
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	2910.20	-	Methyloxirane (propylene oxide)	kg
	2910.30	-	1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg
	2910.90	-	Other	kg
29.11	2911.00		ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	kg

SUB-CHAPTER 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:	
	2912.11	-	- Methanal (formaldehyde)	kg
	2912.12	-	- Ethanal (acetaldehyde)	kg
	2912.13	-	- Butanal (butyraldehyde, normal isomer)	kg
	2912.19	-	- Other	kg
		-	Cyclic aldehydes without other oxygen function:	
	2912.21	-	- Benzaldehyde	kg
	2912.29	-	- Other	kg
	2912.30	-	Aldehyde-alcohols	kg
		-	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
	2912.41	-	- Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	kg
	2912.42	-	- Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	kg
	2912.49	-	- Other	kg
	2912.50	-	Cyclic polymers of aldehydes	kg
	2912.60	-	Paraformaldehyde	kg

29.13	2913.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING NO. 29.12.	kg
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**SUB-CHAPTER VI
KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS**

29.14		KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	
		- Acyclic ketones without other oxygen function:	
	2914.11	- - Acetone	kg
	2914.12	- - Butanone (methyl ethyl ketone)	kg
	2914.13	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	kg
	2914.19	- - Other	kg
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
	2914.21	- - Camphor	kg
	2914.22	- - Cyclohexanone and methylcyclohexanones	kg
	2914.23	- - Ionones and methylionones	kg
	2914.29	- - Other	kg
		- Aromatic ketones without other oxygen function:	
	2914.31	- - Phenylacetone (1-phenylpropan-2-one)	kg
	2914.39	- - Other	kg
	2914.40	- Ketone-alcohols and ketone-aldehydes	kg
	2914.50	- Ketone-phenols and ketones with other oxygen function	kg
		Quinones:	
	2914.61	- - Anthraquinone	kg
	2914.69	- - Other	kg
	2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives	kg

**SUB-CHAPTER 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:	
2915.11	-	Formic acid	kg
2915.12	-	- Salts of formic acid	kg
2915.13	-	- Esters of formic acid	kg
	-	Acetic acid and its salts; acetic anhydride:	
2915.21	-	- Acetic acid	kg
2915.22	-	- Sodium acetate	kg
2915.23	-	- Cobalt acetates	kg
2915.24	-	- Acetic anhydride	kg
2915.29	-	- Other	kg
	-	Esters of acetic acid:	
2915.31	-	- Ethyl acetate	kg
2915.32	-	- Vinyl acetate	kg
2915.33	-	- n-Butyl acetate	kg
2915.34	-	- Isobutyl acetate	kg
2915.35	-	- 2-Ethoxyethyl acetate	kg
2915.39	-	- Other	kg
2915.40	-	Mono-, di- or trichloroacetic acids, their salts and esters	kg
2915.50	-	Propionic acid, its salts and esters	kg
2915.60	-	Butyric acids, valeric acids, their salts and esters	kg
2915.70	-	Palmitic acid, stearic acid, their salts and esters	kg

2915.90	-	Other	kg
29.16		UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	
	-	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.11	-	- Acrylic acid and its salts	kg
2916.12	-	- Esters of acrylic acid	kg
2916.13	-	- Methacrylic acid and its salts	kg
2916.14	-	- Esters of methacrylic acid	kg
2916.15	-	- Oleic, linoleic or linolenic acids, their salts and esters	kg
2916.19	-	- Other	kg
2916.20	-	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxyacids and their derivatives	kg
	-	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxy-acids and their derivatives:	
2916.31	-	- Benzoic acid, its salts and esters	kg
2916.32	-	- Benzoyl peroxide and benzoyl chloride	kg
2916.34	-	- Phenylacetic acid and its salts	kg
2916.35	-	- Esters of phenylacetic acid	kg
2916.39	-	- Other	kg
29.17		POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	
	-	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxy-acids and their derivatives:	
2917.11	-	- Oxalic acid, its salts and esters	kg

2917.12	-	-	Adipic acid, its salts and esters	kg
2917.13	-	-	Azelaic acid, sebacic acid, their salts and esters	kg
2917.14	-	-	Maleic anhydride	kg
2917.19	-	-	Other	kg
2917.20	-	-	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg
	-	-	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.31	-	-	Dibutyl orthophthalates	kg
2917.32	-	-	Diocetyl orthophthalates	kg
2917.33	-	-	Dinonyl or didecyl orthophthalates	kg
2917.34	-	-	Other esters of orthophthalic acid	kg
2917.35	-	-	Phthalic anhydride	kg
2917.36	-	-	Terephthalic acid and its salts	kg
2917.37	-	-	Dimethyl terephthalate	kg
2917.39	-	-	Other	kg

29.18

CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.

	-	-	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.11	-	-	Lactic acid, its salts and esters	kg
2918.12	-	-	Tartaric acid	kg
2918.13	-	-	Salts and esters of tartaric acid	kg
2918.14	-	-	Citric acid	kg
2918.15	-	-	Salts and esters of citric acid	kg
2918.16	-	-	Gluconic acid, its salts and esters	kg

2918.17	-	- Phenylglycolic acid (mandelic acid), its salts and esters	kg
2918.19	-	- Other	kg
	-	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	
2918.21	-	- Salicylic acid and its salts	kg
2918.22	-	- o-Acetylsalicylic acid, its salts and esters	kg
2918.23	-	- Other esters of salicylic acid and their salts	kg
2918.29	-	- Other	kg
2918.30	-	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg
2918.90	-	Other	kg

**SUB-CHAPTER VIII
ESTERS OF INORGANIC ACIDS AND
THEIR SALTS, AND THEIR HALOGENATED,
SULPHONATED, NITRATED OR
NITROSATED DERIVATIVES**

29.19	2919.00	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	kg
29.20		ESTERS OF OTHER INORGANIC ACIDS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	
	2920.10	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	kg
	2920.90	- Other	kg

**SUB-CHAPTER IX
NITROGEN-FUNCTION COMPOUNDS**

29.21 AMINE FUNCTION COMPOUNDS

29.21

AMINE-FUNCTION COMPOUNDS.

	-	Acyclic monoamines and their derivatives; salts thereof:	
2921.11	-	- Methylamine, di- or trimethylamine and their salts	kg
2921.12	-	- Diethylamine and its salts	kg
2921.19	-	- Other	kg
	-	Acyclic polyamines and their derivatives; salts thereof:	
2921.21	-	- Ethylenediamine and its salts	kg
2921.22	-	- Hexamethylenediamine and its salts	kg
2921.29	-	- Other	kg
2921.30	-	Cyclanic, cyclenic and cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg
	-	Aromatic monoamines and their derivatives; salts thereof:	
2921.41	-	- Aniline and its salts	kg
2921.42	-	- Aniline derivatives and their salts	kg
2921.43	-	- Toluidines and their derivatives; salts thereof	kg
2921.44	-	- Diphenylamine and its derivatives; salts thereof	kg
2921.45	-	- 1-Naphthylamine (alpha-Naphthylamine), 2-Naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg
2921.49	-	- Other	kg
	-	Aromatic polyamines and their derivatives; salts thereof:	
2921.51	-	- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg
2921.59	-	- Other	kg

29.22**OXYGEN-FUNCTION AMINO-COMPOUNDS.**

	-	Amino-alcohols, their ethers and esters, (excluding those containing more than one kind of oxygen function); salts thereof:	
2922.11	-	- Monoethanolamine and its salts	kg
2922.12	-	- Diethanolamine and its salts	kg
2922.13	-	- Triethanolamine and its salts	kg
2922.19	-	- Other	kg
	-	Amino-naphthols and other amino-phenols, their ethers and esters (excluding those containing more than one kind of oxygen function); salts thereof:	
2922.21	-	- Aminohydroxynaphthalenesulphonic acids and their salts	kg
2922.22	-	- Anisidines, dianisidines, phenetidines and their salts	kg
2922.29	-	- Other	kg
2922.30	-	Amino-aldehydes, amino-ketones and amino-quinones (excluding those containing more than one kind of oxygen function); salts thereof	kg
	-	Amino-acids and their esters (excluding those containing more than one kind of oxygen function); salts thereof:	
2922.41	-	- Lysine and its esters; salts thereof	kg
2922.42	-	- Glutamic acid and its salts	kg
2922.43	-	- Anthranilic acid and its salts	kg
2922.49	-	- Other	kg
2922.50	-	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	kg

29.23**QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS.**

2923.10	-	Choline and its salts	kg
2923.20	-	Lecithins and other phosphoaminolipids	kg
2923.90	-	Other	kg

	2930.10	-	Dithiocarbonates (xanthates)	kg
	2930.20	-	Thiocarbamates and dithiocarbamates	kg
	2930.30	-	Thiuram mono-, di- or tetrasulphides	kg
	2930.40	-	Methionine	kg
	2930.90	-	Other	kg
29.31	2931.00		OTHER ORGANO-INORGANIC COMPOUNDS.	kg
29.32			HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY.	
	2932.1		Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
	2932.11	-	- Tetrahydrofuran	kg
	2932.12	-	- 2-Furaldehyde (furfuraldehyde)	kg
	2932.13	-	- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg
	2932.19	-	- Other	kg
		-	Lactones:	
	2932.21	-	- Coumarin, methylcoumarins and ethylcoumarins	kg
	2932.29	-	- Other lactones	kg
		-	Other:	
	2932.91	-	- Isosafrole	kg
	2932.92	-	- 1-(1,3-Benzodioxol-5-yl) propan-2-one	kg
	2932.93	-	- Piperonal	kg
	2932.94	-	- Safrole	kg
	2932.99	-	- Other	kg
29.33			HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY.	
		-	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
	2933.11	-	- Phenazone (antipyrin) and its derivatives	kg
	2933.19	-	- Other	kg

	-	Compounds containing an unused imidazole ring (whether or not hydrogenated) in the structure:	
2933.21	-	- Hydantoin and its derivatives	kg
2933.29	-	- Other	kg
	-	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.31	-	- Pyridine and its salts	kg
2933.32	-	- Piperidine and its salts	kg
2933.39	-	- Other	kg
2933.40	-	Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	kg
	-	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.51	-	- Malonylurea (barbituric acid) and its derivatives; salts thereof	kg
2933.59	-	- Other	kg
	-	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.61	-	- Melamine	kg
2933.69	-	- Other	kg
	-	Lactams:	
2933.71	-	- 6-Hexanelactam (epsilon-caprolactam)	kg
2933.79	-	- Other lactams	kg
2933.90	-	Other	kg
29.34		NUCLEIC ACIDS AND THEIR SALTS; OTHER HETEROCYCLIC COMPOUNDS.	
2934.10	-	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg
2934.20	-	Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg

	2934.30	-	Compounds containing a phenothiazine ring-system (whether or not hydrogenated) not further fused	kg
	2934.90	-	Other	kg
29.35	2935.00		SULPHONAMIDES.	kg

SUB-CHAPTER 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 INTER-MIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT.	
	2936.10	-	Provitamins, unmixed	kg
		-	Vitamins and their derivatives, unmixed:	
	2936.21	-	- Vitamins A and their derivatives	kg
	2936.22	-	- Vitamin B1 and its derivatives	kg
	2936.23	-	- Vitamin B2 and its derivatives	kg
	2936.24	-	- D-or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	kg
	2936.25	-	- Vitamin B6 and its derivatives	kg
	2936.26	-	- Vitamin B12 and its derivatives	kg
	2936.27	-	- Vitamin C and its derivatives	kg
	2936.28	-	- Vitamin E and its derivatives	kg
	2936.29	-	- Other vitamins and their derivatives	kg
	2936.90	-	Other, including natural concentrates	kg
29.37			HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES THEREOF, USED AS HORMONES; OTHER STEROIDS USED PRIMARILY AS HORMONES.	
	2937.10	-	Pituitary (anterior) or similar hormones, and their derivatives	kg
		-	Adrenal cortical hormones and their derivatives:	

2937.21	-	-	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolonedehydrocortisone)	kg
2937.22	-	-	Halogenated derivatives of adrenal cortical hormones	kg
2937.29	-	-	Other	kg
	-	-	Other hormones and their derivatives; other steroids used primarily as hormones:	
2937.91	-	-	Insulin and its salts	kg
2937.92	-	-	Oestrogens and progestogens	kg
2937.99	-	-	Other	kg

**SUB-CHAPTER 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.**

2938.10	-	-	Rutoside (rutin) and its derivatives	kg
2938.90	-	-	Other	kg

29.39

**VEGETABLE ALKALOIDS, NATURAL OR
REPRODUCED BY SYNTHESIS, AND THEIR
SALTS, ETHERS, ESTERS AND OTHER
DERIVATIVES.**

2939.10	-	-	Alkaloids of opium and their derivatives; salts thereof	kg
	-	-	Alkaloids of cinchona and their derivatives; salts thereof:	
2939.21	-	-	Quinine and its salts	kg
2939.29	-	-	Other	kg
2939.30	-	-	Caffeine and its salts	kg
	-	-	Ephedrines and their salts:	
2939.41	-	-	Ephedrine and its salts	kg
2939.42	-	-	Pseudoephedrine (INN) and its salts	kg

2939.49	-	- Other	kg
2939.50	-	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	kg
	-	Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.61	-	- Ergometrine (INN) and its salts	kg
2939.62	-	- Ergotamine (INN) and its salts	kg
2939.63	-	- Lysergic acid and its salts	kg
2939.69	-	- Other	kg
2939.70	-	Nicotine and its salts	kg
2939.90	-	Other	kg

SUB-CHAPTER XIII OTHER ORGANIC COMPOUNDS

29.40	2940.00	SUGARS, CHEMICALLY PURE (EXCLUDING SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE); SUGAR ETHERS AND SUGAR ESTERS, AND THEIR SALTS (EXCLUDING PRODUCTS OF HEADING NO. 29.37, 29.38 OR 29.39).	kg
29.41		ANTIBIOTICS.	
	2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	kg
	2941.20	- Streptomycins and their derivatives; salts thereof	kg
	2941.30	- Tetracyclines and their derivatives; salts thereof	kg
	2941.40	- Chloramphenicol and its derivatives; salts thereof	kg
	2941.50	- Erythromycin and its derivatives; salts thereof	kg
	2941.90	- Other	kg
29.42	2942.00	OTHER ORGANIC COMPOUNDS.	kg

CHAPTER 30 PHARMACEUTICAL PRODUCTS

29.41 ANTIBIOTICS AND OTHER ORGANIC COMPOUNDS

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.	
	3001.10	-	Glands and other organs, dried, whether or not powdered	kg
	3001.20	-	Extracts of glands or other organs or of their secretions	kg
	3001.90	-	Other	kg
30.02			HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS.	
	3002.10	-	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	kg
	3002.20	-	Vaccines for human medicine	kg
	3002.30	-	Vaccines for veterinary medicine	kg
	3002.90	-	Other	kg
30.03			MEDICAMENTS (EXCLUDING GOODS OF HEADING NO. 30.02, 30.05 OR 30.06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE.	
	3003.10	-	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg

	3003.70	-	Containing alkaloids or derivatives thereof (excluding those containing hormones or other products of heading No. 29.37 or antibiotics)	kg
	3003.90	-	Other	kg
30.04			MEDICAMENTS (EXCLUDING GOODS OF HEADING NO. 30.02, 30.05 OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE.	
	3004.10	-	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg
	3004.20	-	Containing other antibiotics	kg
	-	-	Containing hormones or other products of heading No. 29.31 (excluding those containing antibiotics):	
	3004.31	-	- Containing insulin	kg
	3004.32	-	- Containing adrenal cortical hormones	kg
	3004.39	-	- Other	kg
	3004.40	-	Containing alkaloids or derivatives thereof (excluding those containing hormones, other products of heading No. 29.37 or antibiotics)	kg
	3004.50	-	Other medicaments containing vitamins or other products of heading No. 29.36	kg
	3004.90	-	Other	kg
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.	
	3005.10	-	Adhesive dressings and other articles having an adhesive layer	kg
	3005.90	-	Other	kg
30.06			PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER.	

3006.10	-	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closures, sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	kg
3006.20	-	Blood-grouping reagents	kg
3006.30	-	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg
3006.40	-	Dental cements and other dental fillings; bone reconstruction cements	kg
3006.50	-	First-aid boxes and kits	kg
3006.60	-	Chemical contraceptive preparations based on hormones or spermicides	kg

CHAPTER 31 FERTILISERS

31.01	3101.00	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.	kg
31.02		MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS.	
	3102.10	- Urea, whether or not in aqueous solution	kg
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
	3102.21	- - Ammonium sulphate	kg
	3102.29	- - Other	kg
	3102.30	- Ammonium nitrate, whether or nor in aqueous solution	kg
	3102.40	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg
	3102.50	- Sodium nitrate	kg
	3102.60	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg

3102.70	-	Calcium cyanamide	kg
3102.80	-	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg
3102.90	-	Other, including mixtures not specified in the foregoing subheadings	kg
31.03		MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC.	
3103.10	-	Superphosphates	kg
3103.20	-	Basic slag	kg
3103.90	-	Other	kg
31.04		MINERAL OR CHEMICAL FERTILISERS, POTASSIC.	
3104.10	-	Carnallite, sylvite and other crude natural potassium salts	kg
3104.20	-	Potassium chloride	kg
3104.30	-	Potassium sulphate	kg
3104.90	-	Other	kg
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 MASS NOT EXCEEDING 10 KG	
3105.10	-	Goods of this Chapter in tablets similar forms or in packages of a gross mass not exceeding 10 kg	kg
3105.20	-	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg
3105.30	-	Diammonium hydrogenorthophosphate (diammonium phosphate)	kg
3105.40	-	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg

	-	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorous:	
3105.51	-	- Containing nitrates and phosphates	kg
3105.59	-	- Other	kg
3105.60	-	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg
3105.90	-	Other	kg

**CHAPTER 32
TANNING OR DYEING EXTRACTS; TANNINS AND
THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER
COLOURING MATTER; PAINTS AND VARNISHES; PUTTY
AND OTHER MASTICS; INKS**

32.01		TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.	
	3201.10	- Quebracho extract	kg
	3201.20	- Wattle extract	kg
	3201.90	- Other	kg
32.02		SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING.	
	3202.10	- Synthetic organic tanning substances	kg
	3202.90	- Other	kg
32.03	3203.00	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.	kg

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:	
3204.11	-	- Disperse dyes and preparations based thereon	kg
3204.12	-	- Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon	kg
3204.13	-	- Basic dyes and preparations based thereon	kg
3204.14	-	- Direct dyes and preparations based thereon	
3204.15	-	- Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg
3204.16	-	- Reactive dyes and preparations based thereon	kg
3204.17	-	- Pigments and preparations based thereon	kg
3204.19	-	- Other, including mixtures of colouring matter of two or more of the sub-headings Nos. 3204.11 to 3204.19	kg
3204.20	-	Synthetic organic products of a kind used as fluorescent brightening agents	kg
3204.90	-	Other	kg
32.05	3205.00	COLOUR LAKES; PREPARATIONS BASED ON COLOUR LAKES AS SPECIFIED IN NOTE 3 TO THIS CHAPTER.	kg
32.06		OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER OTHER THAN THOSE OF HEADING NO. 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:	
3206.11	-	- Containing 80% or more by weight of titanium dioxide calculated on the dry weight	kg
3206.19	-	- Other	kg
3206.20	-	Pigments and preparations based on chromium compounds	kg
3206.30	-	Pigments and preparations based on cadmium compounds	kg
	-	Other colouring matter and other preparations:	
3206.41	-	- Ultramarine and preparations based thereon	kg
3206.42	-	- Lithopone and other pigments and preparations based on zinc sulphide	kg
3206.43	-	- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	kg
3206.49	-	- Other	kg
3206.50	-	Inorganic products of a kind used as luminophores	kg
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.	
3207.10	-	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg
3207.20	-	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	kg
3207.30	-	Liquid lustres and similar preparations	kg
3207.40	-	Glass frit and other glass, in the form of powder, granules or flakes	kg

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	kg
	3208.20	- Based on acrylic or vinyl polymers	kg
	3208.90	- Other	kg
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	kg
	3209.90	- Other	kg
32.10	3210.00	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER.	kg
32.11	3211.00	PREPARED DRIERS.	kg
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.	
	3212.10	- Stamping foils	kg
	3212.90	- Other	kg
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.	
	3213.10	- Colours in sets	kg
	3213.90	- Other	kg

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	kg
	3214.90	- Other	kg
32.15		PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID.	
		- Printing ink:	
	3215.11	- - Black	kg
	3215.19	- - Other	kg
	3215.90	- Other	kg

OR TOILET PREPARATIONS

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:	
3301.11	-	- Of bergamot	kg
3301.12	-	- Of orange	kg
3301.13	-	- Of lemon	kg
3301.14	-	- Of lime	kg
3301.19	-	- Other	kg
	-	Essential oils other than those of citrus fruit:	kg
3301.21	-	- Of geranium	kg
3301.22	-	- Of jasmine	kg
3301.23	-	- Of lavender or of lavandin	kg
3301.24	-	- Of peppermint (<i>Mentha piperita</i>)	kg
3301.25	-	- Of other mints	kg
3301.26	-	- Of vetiver	kg
3301.29	-	- Other	kg
3301.30	-	Resinoids	kg
3301.90	-	Other	kg

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.

3302.10	-	Of a kind used in the food or drink industries	kg
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	3302.90	-	Other	kg
33.03	3303.00		PERFUMES AND TOILET WATERS.	kg
33.04			BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS.	
	3304.10	-	Lip make-up preparations	kg
	3304.20	-	Eye make-up preparations	kg
	3304.30	-	Manicure or pedicure preparations	kg
		-	Other:	
	3304.91	-	- Powders, whether or not compressed	kg
	3304.99	-	- Other	kg
33.05			PREPARATIONS FOR USE ON THE HAIR.	
	3305.10	-	Shampoos	kg
	3305.20	-	Preparations for permanent waving or straightening	kg
	3305.30	-	Hair lacquers	kg
	3305.90	-	Other	kg
33.06			PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE D TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES.	
	3306.10	-	Dentifrices	kg
	3306.20	-	Yarn used to clean between the teeth (dental floss)	kg
	3306.90	-	Other	kg
33.07			PRE-SHAVE, SHAVING OR AFTERSHAVE 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.	

3307.10	-	Pre-shave, shaving or after-shave preparations	kg
3307.20	-	Personal deodorants and anti-perspirants	kg
3307.30	-	Perfumed bath salts and other bath preparations	kg
	-	Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:	
3307.41	-	- "Agarbatti" and other odoriferous preparations which operate by burning	kg
3307.49	-	- Other	kg
3307.90	-	Other	kg

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

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; PAPER, WADDING, FELT AND NON-WOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT.

	-	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401.11	-	- For toilet use (including medicated products)	kg
3401.19	-	- Other	kg
3401.20	-	Soap in other forms	kg

34.02			ORGANIC SURFACE-ACTIVE AGENTS (EXCLUDING SOAP); SURFACE ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP (EXCLUDING THOSE OF HEADING NO. 34.01).	
	-	Organic surface-active agents, whether or not put up for retail sale:		
3402.11	-	- Anionic		kg
3402.12	-	- Cationic		kg
3402.13	-	- Non-ionic		kg
3402.19	-	- Other		kg
3402.20	-	Preparations put up for retail sale		kg
3402.90	-	Other		kg
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, 7 PER CENT OR MORE BY MASS OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS.	
	-	Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11	-	- Preparations for the treatment of textile materials, leather, furskins or other materials		kg
3403.19	-	- Other		kg
	-	Other:		
3403.91	-	- Preparations for the treatment of textile materials, leather, furskins or other materials		kg
3403.99	-	- Other		kg

34.04		ARTIFICIAL WAXES AND PREPARED WAXES.	
	3404.10	- Of chemically modified lignite	kg
	3404.20	- Of polyethylene glycol	kg
	3404.90	- Other	kg
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).	
	3405.10	- Polishes, creams and similar preparations for footwear or leather	kg
	3405.20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg
	3405.30	- Polishes and similar preparations for coachwork, other than metal polishes	kg
	3405.40	- Scouring pastes and powders and other scouring preparations	kg
	3405.90	- Other	kg
34.06	3406.00	CANDLES, TAPERS AND THE LIKE.	kg
34.07	3407.00	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).	

**CHAPTER 35
ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES;
GLUES; ENZYMES**

GLUES; ENZYMES

35.01		CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES.	
	3501.10	- Casein	kg
	3501.90	- Other	kg
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:	
	3502.11	- - Dried	kg
	3502.19	- - Other	kg
	3502.20	- Milk albumin, including concentrates of two or more whey proteins	kg
	3502.90	- Other	kg
35.03	3503.00	GELATIN (INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING NO. 35.01.	kg
35.04	3504.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND OTHER DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED.	

STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES.

	3505.10	-	Dextrins and other modified starches	kg
	3505.20	-	Glues	kg
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 MASS OF 1 KG.	
	3506.10	-	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net mass of 1 kg	kg
		-	Other:	
	3506.91	-	- Adhesives based on rubber or plastics (including artificial resins)	kg
	3506.99	-	- Other	kg
35.07			ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED.	
	3507.10	-	Rennet and concentrates thereof	kg
	3507.90	-	Other	kg

**CHAPTER 36
EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;
PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS**

36.01	3601.00		PROPELLENT POWDERS.	kg
36.02	3602.00		PREPARED EXPLOSIVES (EXCLUDING PROPELLENT POWDERS).	kg
36.03	3603.00		SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS.	
36.04			FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES.	

	3604.10	-	Fireworks	kg
	3604.90	-	Other	kg
36.05	3605.00		MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING NO. 36.04.	
36.06			FERROCERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER.	
	3606.10	-	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 ml	
	3606.90	-	Other	kg

CHAPTER 37 PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

37.01			PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL (EXCLUDING PAPER, PAPERBOARD OR TEXTILES); INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS.	
	3701.10	-	For X-ray	m ²
	3701.20	-	Instant print film	kg
	3701.30	-	Other plates and film, with any side exceeding 255 mm	m ²
		-	Other:	
	3701.91	-	- For colour photography (polychrome)	kg
	3701.99	-	- Other	m ²
37.02			PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL (EXCLUDING PAPER, PAPERBOARD OR TEXTILES); INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED.	
	3702.10	-	For X-ray	m ²
	3702.20	-	Instant print film	m ²

	-	Other film, without perforations, of a width not exceeding 105 mm:	
3702.31	-	- For colour photography (polychrome)	u
3702.32	-	- Other, with silver halide emulsion	m ²
3702.39	-	- Other	m ²
	-	Other film, without perforations, of a width exceeding 105 mm:	
3702.41	-	- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m ²
3702.42	-	- Of a width exceeding 610 mm and of a length exceeding 200 m, (excluding that for colour photography)	m ²
3702.43	-	- Of a width exceeding 610 mm and of a length not exceeding 200 m	m ²
3702.44	-	- Of a width exceeding 105 mm but not exceeding 610 mm	m ²
		Other film, for colour photography (polychrome):	
3702.51	-	- Of a width not exceeding 16 mm and of a length not exceeding 14 m	m
3702.52	-	- Of a width not exceeding 16 mm and of a length exceeding 14 m	m
3702.53	-	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides.	m
3702.54	-	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m (excluding that for slides)	m
3702.55	-	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	m
3702.56	-	- Of a width exceeding 35 mm	m
	-	Other:	
3702.91	-	- Of a width not exceeding 16 mm and of a length not exceeding 14 m	m
3702.92	-	- Of a width not exceeding 16 mm and of a length exceeding 14 m	m

3702.93	-	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	m
3702.94	-	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	m
3702.95	-	- Of a width exceeding 35 mm	m
37.03		PHOTOGRAPHIC PAPER, PAPER-PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED.	
3703.10	-	In rolls of a width exceeding 610 mm	kg
3703.20	-	Other, for colour photography (polychrome)	kg
3703.90	-	Other	kg
37.04	3704.00	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPER BOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED.	kg
37.05		PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED (EXCLUDING CINEMATOGRAPH FILM).	
3705.10	-	For offset reproduction	kg
3705.20	-	Microfilms	kg
3705.90	-	Other	kg
37.06		CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK.	
3706.10	-	Of a width of 35 mm or more	m
3706.90	-	Other	m
37.07		CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (EXCLUDING 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.	
3707.10	-	Sensitising emulsions	kg
3707.90	-	Other	kg

CHAPTER 38
MISCELLANEOUS CHEMICAL PRODUCTS

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.	
	3801.10	- Artificial graphite	kg
	3801.20	- Colloidal or semi-colloidal graphite	kg
	3801.30	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg
	3801.90	- Other	kg
38.02		ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK.	
	3802.10	- Activated carbon	kg
	3802.90	- Other	kg
38.03	3803.00	TALL OIL, WHETHER OR NOT REFINED.	
38.04	3804.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 3. 38.03.	kg
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 PARACYMENE; PINE OIL CONTAINING ALPHATERPINEOL AS THE MAIN CONSTITUENT.	
	3805.10	- Gum, wood or sulphate turpentine oils	kg
	3805.20	- Pine oil	kg
	3805.90	- Other	kg

38.06		ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS.	
	3806.10	- Rosin and resin acids	kg
	3806.20	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts.	kg
	3806.30	- Ester gums	kg
	3806.90	- Other	kg
38.07	3807.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH.	
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).	
	3808.10	- Insecticides	kg
	3808.20	- Fungicides	kg
	3808.30	- Herbicides, anti-sprouting products and plant-growth regulators	kg
	3808.40	- Disinfectants	kg
	3808.90	- Other	kg
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.	
	3809.10	- With a basis of amylaceous substances	kg
		- Other:	

3809.91	-	-	Of a kind used in the textile or like industries	kg
3809.92	-	-	Of a kind used in the paper or like industries	kg
3809.93	-	-	Of a kind used in the leather or like industries	kg
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.	
3810.10	-		Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg
3810.90	-		Other	kg
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:	
3811.11	-	-	Based on lead compounds	kg
3811.19	-	-	Other	kg
	-		Additives for lubricating oils:	
3811.21	-	-	Containing petroleum oils or oils obtained from bituminous materials	kg
3811.29	-	-	Other	kg
3811.90	-		Other	kg
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.	
3812.10	-		Prepared rubber accelerators	kg

	3812.20	-	Compound plasticisers for rubber or plastics	kg
	3812.30	-	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	kg
38.13	3813.00		PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES.	
38.14	3814.00		ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS.	
38.15			REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
		-	Supported catalysts:	
	3815.11	-	- With nickel or nickel compounds as the active substance	kg
	3815.12	-	- With precious metal or precious metal compounds as the active substance	kg
	3815.19	-	- Other	kg
	3815.90	-	Other	kg
38.16	3816.00		REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS (EXCLUDING PRODUCTS OF HEADING NO. 38.01).	
	38.17		MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES (EXCLUDING THOSE OF HEADING NO. 27.07 OR 29.02).	
	3817.10	-	Mixed alkylbenzenes	kg
	3817.20	-	Mixed alkylnaphthalenes	kg
38.18	3818.00		CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS.	

38.19	3819.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70 PERCENT BY MASS OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	
38.20	3820.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS.	kg
38.21	3821.00	PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS.	kg
38.22	3822.00	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING AND PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING NO. 30.02 OR 30.06.	kg
38.23		INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS.	
		- Industrial monocarboxylic fatty acids; acid oils from refining:	
	3823.11	- - Stearic acid	kg
	3823.12	- - Oleic acid	kg
	3823.13	- - Tall oil fatty acids	kg
	3823.19	- - Other	kg
	3823.70	- Industrial fatty alcohols	kg
38.24		PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
	3824.10	- Prepared binders for foundry moulds or cores	kg
	3824.20	- Naphthenic acids, their water-insoluble salts and their esters	kg
	3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	kg

3824.40	-	Prepared additives for cements, mortars or concretes	kg
3824.50	-	Non-refractory mortars and concretes	kg
3824.60	-	Sorbitol (excluding that of subheading No. 2905.44)	kg
	-	Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
3824.71	-	- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	kg
3824.79	-	- Other	kg
3824.90	-	Other	kg

**SECTION VII
PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**

**CHAPTER 39
PLASTICS AND ARTICLES THEREOF**

**SUB-CHAPTER I
PRIMARY FORMS**

39.01		POLYMERS OF ETHYLENE, IN PRIMARY FORMS.	
3901.10	-	Polyethylene having a specific gravity of less than 0,94	kg
3901.20	-	Polyethylene having a specific gravity of 0,94 or more	kg
3901.30	-	Ethylene-vinyl acetate co-polymers	kg
3901.90	-	Other	kg
39.02		POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS.	
3902.10	-	Polypropylene	kg
3902.20	-	Polyisobutylene	kg
3902.30	-	Propylene co-polymers	kg
3902.90	-	Other	kg

39.03		POLYMERS OF STYRENE, IN PRIMARY FORMS.	
	-	Polystyrene:	
3903.11	-	- Expansible	kg
3903.19	-	- Other	kg
3903.20	-	Styrene-acrylonitrile (SAN) co-polymers	kg
3903.30	-	Acrylonitrile-butadiene-styrene (ABS) co-polymers	kg
3903.90	-	Other	kg
39.04		POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS.	
3904.10	-	Polyvinyl chloride, not mixed with any other substances	kg
	-	Other polyvinyl chloride:	
3904.21	-	- Non-plasticised	kg
3904.22	-	- Plasticised	kg
3904.30	-	Vinyl chloride-vinyl acetate co-polymers	kg
3904.40	-	Other vinyl chloride co-polymers	kg
3904.50	-	Vinylidene chloride polymers	kg
	-	Fluoropolymers:	
3904.61	-	- Polytetrafluoroethylene	kg
3904.69	-	- Other	kg
3904.90	-	Other	kg
39.05		POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS.	
	-	Polymers acetate:	
3905.12	-	- In aqueous dispersion	kg
3905.19	-	- Other	kg
	-	Vinyl acetate co-polymers:	
3905.21	-	- In aqueous dispersion	kg

3905.29	-	- Other	kg
3905.30	-	- Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	kg
	-	Other:	
3905.91	-	- Co-polymers	kg
3905.99	-	- Other	kg
39.06		ACRYLIC POLYMERS IN PRIMARY FORMS.	
3906.10	-	Polymethyl methacrylate	kg
3906.90	-	Other	kg
39.07		POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS.	
3907.10	-	Polyacetals	kg
3907.20	-	Other polyethers	kg
3907.30	-	Epoxide resins	kg
3907.40	-	Polycarbonates	kg
3907.50	-	Alkyd resins	kg
3907.60	-	Polyethylene terephthalate	kg
	-	Other polyesters	
3907.91	-	- Unsaturated	kg
3907.99	-	- Other	kg
39.08		POLYAMIDES IN PRIMARY FORMS.	
3908.10	-	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	kg
3908.90	-	Other	kg
39.09		AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS.	
3909.10	-	Urea resins; thiourea resins	kg
3909.20	-	Melamine resins	kg
3909.30	-	Other amino-resins	kg
3909.40	-	Phenolic resins	kg

	3909.50	-	Polyurethanes	kg
39.10	3910.00		SILICONES IN PRIMARY FORMS.	kg
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.	
	3911.10	-	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg
	3911.90	-	Other	kg
39.12			CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.	
		-	Cellulose acetates:	
	3912.11	-	- Non-plasticised	kg
	3912.12	-	- Plasticised	kg
	3912.20	-	Cellulose nitrates (including collodions)	kg
		-	Cellulose ethers:	
	3912.31	-	- Carboxymethylcellulose and its salts	kg
	3912.39	-	- Other	kg
	3912.90	-	Other	kg
39.13			NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS FOR EXAMPLE, HARDENED FOR PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.	
	3913.10	-	Alginic acid, its salts and esters	kg
	3913.90	-	Other	kg
39.14	3914.00		ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS NOS. 39.01 TO 39.13, IN PRIMARY FORMS.	

SUB-CHAPTER II

**WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES;
ARTICLES.**

39.15		WASTE, PARINGS AND SCRAP, OF PLASTICS.	
	3915.10	- Of polymers of ethylene	kg
	3915.20	- Of polymers of styrene	kg
	3915.30	- Of polymers of vinyl chloride	kg
	3915.90	- Of other plastics	kg
39.16		MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1mm, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS.	
	3916.10	- Of polymers of ethylene	kg
	3916.20	- Of polymers of vinyl chloride	kg
	3916.90	- Of other plastics	kg
39.17		TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS.	
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg
		- Tubes, pipes and hoses, rigid:	
	3917.21	- - Of polymers of ethylene	kg
	3917.22	- - Of polymers of propylene	kg
	3917.23	- - Of polymers of vinyl chloride	kg
	3917.29	- - Of other plastics	kg
		- Other tubes, pipes and hoses:	
	3917.31	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa	kg
	3917.32	- - Other, not reinforced or otherwise combined with other materials, without fittings	kg
	3917.33	- - Other, not reinforced or otherwise combined with other materials, with fittings	kg
	3917.3	- - Other	

	3917.40	-	Fittings	kg
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.	
	3918.10	-	Of polymers of vinyl chloride	m ²
	3918.90	-	Of other plastics	kg
39.19			SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS.	
	3919.10	-	In rolls of a width not exceeding 20 cm	kg
	3919.90	-	Other	kg
39.20			OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS.	
	3920.10	-	Of polymers of ethylene	kg
	3920.20	-	Of polymers of propylene	kg
	3920.30	-	Of polymers of styrene	kg
		-	Of polymers of vinyl chloride:	
	3920.41	-	- Rigid	kg
	3920.42	-	- Flexible	kg
		-	Of acrylic polymers:	
	3920.51	-	- Of polymethyl methacrylate	kg
	3920.59	-	- Other	kg
		-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
	3920.61	-	- Of polycarbonates	kg
	3920.62	-	- Of polyethylene terephthalate	kg
	3920.63	-	- Of unsaturated polyesters	kg
	3920.69	-	- Of other polyesters	kg

	-	Of cellulose or its chemical derivatives:	
3920.71	-	- Of regenerated cellulose	kg
3920.72	-	- Of vulcanised fibre	kg
3920.73	-	- Of cellulose acetate	kg
3920.79	-	- Of other cellulose derivatives	kg
	-	Of other plastics:	
3920.91	-	- Of polyvinyl butyral	kg
3920.92	-	- Of polyamides	kg
3920.93	-	- Of amino-resins	kg
3920.94	-	- Of phenolic resins	kg
3920.99	-	- Of other plastics	kg
39.21		OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS.	
	-	Cellular:	
3921.11	-	- Of polymers of styrene	kg
3921.12	-	- Of polymers of vinyl chloride	kg
3921.13	-	- Of polyurethanes	kg
3921.14	-	- Of regenerated cellulose	kg
3921.19	-	- Of other plastics	kg
3921.90	-	Other	kg
39.22		BATHS, SHOWER-BATHS, WASHBASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARYWARE, OF PLASTICS.	
3922.10	-	Baths, shower-baths and wash-basins	kg
3922.20	-	Lavatory seats and covers	kg
3922.90	-	Other	kg
39.23		ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS.	
3923.10	-	Boxes, cases, crates and similar articles	kg

	-	Sacks and bags (including cones):	
3923.21	-	- Of polymers of ethylene	kg
3923.29	-	- Of other plastics	kg
3923.30	-	Carboys, bottles, flasks and similar articles	kg
3923.40	-	Spools, cops, bobbins and similar supports	kg
3923.50	-	Stoppers, lids, caps and other closures	kg
3923.90	-	Other	kg
39.24		TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS.	
3924.10	-	Tableware and kitchenware	kg
3924.90	-	Other	kg
39.25		BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
3925.10	-	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 P	kg
3925.20	-	Doors, windows and their frames and thresholds for doors	kg
3925.30	-	Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg
3925.90	-	Other	kg
39.26		OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS NOS. 39.01 TO 39.14	
3926.10	-	Office or school supplies	kg
3926.20	-	Articles of apparel and clothing accessories (including gloves)	kg
3926.30	-	Fittings for furniture, coachwork or the like	kg
3926.40	-	Statuettes and other ornamental articles	kg
3926.90	-	Other	kg

**CHAPTER 40
RUBBER AND ARTICLES THEREOF**

RUBBER AND ARTICLES THEREOF

40.01

NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.

4001.10	-	Natural rubber latex, whether or not prevulcanised	kg
	-	Natural rubber in other forms:	
4001.21	-	- Smoked sheets	kg
4001.22	-	- Technically specified natural rubber (TSNR)	kg
4001.29	-	- Other	kg
4001.30	-	Balata, gutta-percha, guayule, chicle and similar natural gums	kg

40.02

SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING NO. 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.

	-	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
4002.11	-	- Latex	kg
4002.19	-	- Other	kg
4002.20	-	Butadiene rubber (BR)	kg
	-	Isobutene-isoprene (butyl rubber) (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
4002.31	-	- Isobutene-isoprene (butyl) rubber (IIR)	kg
4002.39	-	- Other	kg
	-	Chloroprene (chlorobutadiene) rubber (CR):	
4002.41	-	- Latex	kg
4002.49	-	- Other	kg
	-	Acrylonitrile-butadiene rubber (NBR):	
4002.51	-	- Latex	kg
4002.59	-	- Other	kg
4002.60	-	Isoprene rubber (IR)	kg

		with any product of this heading	kg
		- Other:	
	4002.91	- - Latex	kg
	4002.99	- - Other	kg
40.03	4003.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.	kg
40.04	4004.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM.	kg
40.05		COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.	
	4005.10	- Compounded with carbon black or silicon	kg
	4005.20	- Solutions; dispersions other than those of subheading No. 4005.10	kg
		- Other:	
	4005.91	- - Plates, sheets and strip	kg
	4005.99	- - Other	kg
40.06		OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE DISCS AND RINGS), OF UNVULCANISED RUBBER.	
	4006.10	- "Camel-back" strips for retreading rubber tyres	kg
	4006.90	- Other	kg
40.07	4007.00	VULCANISED RUBBER THREAD AND CORD.	kg
40.08		PLATES, SHEETS, STRIP AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.	
		- Of cellular rubber:	
	4008.11	- - Plates, sheets and strip	kg
	4008.19	- - Other	kg
		- Of non-cellular rubber:	
	4008.21	- - Plates, sheets and strip	kg

	4008.29	-	- Other	kg
40.09			TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE JOINTS, ELBOWS, FLANGES).	
	4009.10	-	Not reinforced or otherwise combined with other materials, without fittings	kg
	4009.20	-	Reinforced or otherwise combined only with metal, without fittings	kg
	4009.30	-	Reinforced or otherwise combined only with textile materials, without fittings	kg
	4009.40	-	Reinforced or otherwise combined with other materials, without fittings	kg
	4009.50	-	With fittings	kg
40.10			CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER.	
		-	Conveyor belts or belting:	
	4010.11	-	- Reinforced only with metal	kg
	4010.12	-	- Reinforced only with textile materials	kg
	4010.13	-	- Reinforced only with plastics	kg
	4010.19	-	- Other	kg
		-	Transmission belts or belting:	
	4010.21	-	- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm	kg
	4010.22	-	- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm	kg
	4010.23	-	- Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm	kg
	4010.24	-	- Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	kg
	4010.29	-	- Other	kg

40.11		NEW PNEUMATIC TYRES, OF RUBBER.	
	4011.10	- Of a kind used on motor cars (including station wagons and racing cars)	
	4011.20	- Of a kind used on buses or lorries	u
	4011.30	- Of a kind used on aircraft	u
	4011.40	- Of a kind used on motorcycles	u
	4011.50	- Of a kind used on bicycles	u
		- Other:	
	4011.91	- - Having a "herring-bone" or similar thread	u
	4011.99	- - Other	u
40.12		RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, INTERCHANGEABLE TYRE TREADS AND TYRE FLAPS, OF RUBBER.	
	4012.10	- Retreaded tyres	u
	4012.20	- Used pneumatic tyres	u
	4012.90	- Other	kg
40.13		INNER TUBES, OF RUBBER.	
	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses and lorries	u
	4013.20	- Of a kind used on bicycles	u
	4013.90	- Other	u
40.14		HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER.	
	4014.10	- Sheath contraceptives	kg
	4014.90	- Other	kg
40.15		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.	
		- Gloves:	

4015.11	-	- Surgical	kg
4015.19	-	- Other	kg
4015.90	-	Other	kg
40.16		OTHER ARTICLES OF VULCANISED RUBBER (EXCLUDING HARD RUBBER).	
4016.10	-	Of cellular rubber	kg
	-	Other:	
4016.91	-	- Floor coverings and mats	kg
4016.92	-	- Erasers	kg
4016.93	-	- Gaskets, washers and other seals	kg
4016.94	-	- Boat or dock fenders, whether or not inflatable	kg
4016.95	-	- Other inflatable articles	kg
4016.99	-	- Other	kg
40.17	4017.00	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER.	

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

CHAPTER 41
RAW HIDES AND SKINS (EXCLUDING FURSKINS) AND LEATHER

41.01		RAW HIDES AND SKINS OF BOVINE OR EQUINE ANIMALS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT.	
4101.10	-	Whole hides and skins of bovine animals, of a mass per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved	kg
	-	Other hides and skins of bovine animals, fresh or wet-salted:	

4101.21	-	- Whole	kg
4101.22	-	- Butts and bends	kg
4101.29	-	- Other	kg
4101.30	-	Other hides and skins of bovine animals, otherwise preserved	kg
4101.40	-	Hides and skins of equine animals	kg
41.02		RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHER WISE PRESERVED, BUT NOT TANNED, PARCHMENT DRESSED OR FURTHER PREPARED), WHETHER ON NOT WITH WOOL ON OR SPLIT (EXCLUDING THOSE EXCLUDED BY NOTE 1(c) TO THIS CHAPTER).	
4102.10	-	With wool or without wool on:	kg
4102.21	-	- Pickled	kg
4102.29	-	- Other	kg
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 DEHAIRD OR SPLIT (EXCLUDING THOSE EXCLUDED BY NOTE 1(b) OR 1(c) TO THIS CHAPTER).	
4103.10	-	Of goats or kids	kg
4103.20	-	Of reptiles	kg
4103.90	-	Other	kg
41.04		LEATHER OF BOVINE OR EQUINE ANIMALS, WITHOUT HAIR ON (EXCLUDING LEATHER OF HEADING NO. 41.08 OR 41.09).	
4104.10	-	Whole bovine skin leather, of a unit surface area not exceeding 2,6m ²	kg
	-	Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:	
4104.21	-	- Bovine leather, vegetable pre-tanned	kg
4104.22	-	- Bovine leather, otherwise pre-tanned	kg

4104.29	-	- Other	kg
	-	Other bovine leather and equine leather, parchment-dressed or prepared after tanning:	
4104.31	-	- Full grains and full grain splits	kg
4104.39	-	- Other	kg
41.05		SHEEP OR LAMB SKIN LEATHER, WITHOUT WOOL ON (EXCLUDING LEATHER OF HEADING NO. 41.08 OR 41.09).	
	-	Tanned or retanned but not further prepared, whether or not split:	
4105.11	-	- Vegetable pre-tanned	kg
4105.12	-	- Otherwise pre-tanned	kg
4105.19	-	- Other	kg
4105.20	-	Parchment-dressed or prepared after tanning	kg
41.06		GOAT OR KID SKIN LEATHER, WITHOUT HAIR ON (EXCLUDING LEATHER OF HEADING NO. 41.08 OR 41.09).	
	-	Tanned or retanned but not further prepared, whether or not split:	
4106.11	-	- Vegetable pre-tanned	kg
4106.12	-	- Otherwise pre-tanned	kg
4106.19	-	- Other	kg
4106.20	-	Parchment-dressed or prepared after tanning	kg
41.07		LEATHER OF OTHER ANIMALS, WITHOUT HAIR ON (EXCLUDING LEATHER OF HEADING NO. 41.08 OR 41.09):	
4107.10	-	Of swine	kg
	-	Of reptiles:	
4107.21	-	- Vegetable pre-tanned	kg
4107.29	-	- Other	kg
4107.90	-	Of other animals	kg
41.08	4108.00	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER.	kg

41.09	4109.00	PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER.	kg
41.10	4110.00	PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR.	kg
41.11	4111.00	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS	kg

CHAPTER 42
ARTICLES OF LEATHER; SADDLERY AND HARNESS;
TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (EXCLUDING SILK-WORM GUT)

42.01	4201.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL.	kg
42.02		TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEFCASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER.	
		- Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels and similar containers:	

4202.11	-	-	With outer surface of leather, of composition leather or of patent leather	u
4202.12	-	-	with outer surface of plastic or of textile materials	u
4202.19	-	-	Other	u
	-		Handbags, whether or not with shoulder strap, including those without handle:	
4202.21	-	-	With outer surface of leather, of composition leather or of patent leather	u
4202.22	-	-	With outer surface of plastic sheeting or of textile materials	u
4202.29	-	-	Other	u
	-		Articles of a kind normally carried in the pocket or in the handbag:	
4202.31	-	-	With outer surface of leather, of composition leather or of patent leather	kg
4202.32	-	-	With outer surface of plastic sheeting or of textile materials	kg
4202.39	-	-	Other	kg
	-		Other:	
4202.91	-	-	With outer surface of leather, of composition leather or of patent leather	kg
4202.92	-	-	With outer surface of plastic sheeting or of textile materials	kg
4202.99	-	-	Other	kg

42.03

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER.

4203.10	-		Articles of apparel	kg
	-		Gloves, mittens and mitts:	
4203.21	-	-	Specially designed for use in sports	kg
4203.29	-	-	Other	kg
4203.30	-		Belts and bandoliers	kg
4203.40	-		Other clothing accessories	kg

42.04	4204.00	ARTICLES OF LEATHER OR OF COMPOSITION LEATHER, OF A KIND USED IN MECHANICAL APPLIANCES OR FOR OTHER TECHNICAL USES.	kg
42.05	4205.00	OTHER ARTICLES OF LEATHER OF COMPOSITION LEATHER.	kg
42.06		ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATERS' SKIN, OF BLADDERS OR OF TENDONS.	
4206.1 0	-	Catgut	kg
4206.9 0	-	Other	kg

CHAPTER 43
FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

43.01		RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE) (EXCLUDING RAWHIDE AND SKINS OF HEADING NO. 41.01, 41.02 OR 41.03).	
4301.10	-	Of mink, whole, with or without head, tail or paws	kg
4301.20	-	Of rabbit or hare, whole, with or without head, tail or paws	kg
4301.30	-	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg
4301.40	-	Of beaver, whole, with or without head, tail or paws	kg
4301.50	-	Of musk-rat, whole, with or without head, tail or paws	kg
4301.60	-	Of fox, whole, with or without head, tail or paws	kg
4301.70	-	Of seal, whole, with or without head, tail or paws	kg
4301.80	-	Other furskins, whole, with or without head, tail or paws	kg
4301.90	-	Heads, tails, paws and other pieces or cuttings suitable for furriers' use	kg

43.02	TANNED OR DRESSED FURSKIN (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) (EXCLUDING THOSE OF HEADING NO. 43.03).		
	-	Whole skins, with or without head, tail or paws, not assembled:	
4302.11	-	- Of mink	kg
4302.12	-	- Of rabbit or hare	kg
4302.13	-	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	kg
4302.19	-	- Other	kg
4302.20	-	Heads, tails, paws and other pieces or cuttings, not assembled	kg
4302.30	-	Whole skins and pieces or cuttings thereof, assembled	kg
43.03	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN.		
4303.10	-	Articles of apparel and clothing accessories	kg
4303.90	-	Other	kg
43.04	4304.00	ARTIFICIAL FUR AND ARTICLES THEREOF.	

**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**

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.
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4401.10	-	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	kg
	-	Wood in chips or particles:	
4401.21	-	- Coniferous	kg
4401.22	-	- Non-coniferous	kg
4401.30	-	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	kg
44.02	4402.00	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED.	kg
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	m ³
4403.20	-	Other, coniferous	m ³
	-	Other, of tropical woods specified in Subheading Note 1 to this Chapter:	
4403.41	-	- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³
4403.49	-	- Other	m ³
	-	Other:	
4403.91	-	- Of oak (<i>Quercus</i> spp.)	m ³
4403.92	-	- Of beech (<i>Fagus</i> spp.)	m ³
4403.99	-	- Other	m ³
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	kg
4404.20	-	Non-coniferous	kg

44.05	4405.00	WOOD WOOL; WOOD FLOUR.	kg
44.06		RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD.	
	4406.10	- Not impregnated	m ³
	4406.90	- Other	m ³
44.07		WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS EXCEEDING 6 mm.	
	4407.10	- Coniferous	m ³
		- Of tropical woods specified in Subheading Note 1 to this Chapter:	
	4407.24	- - Virola, Mahogany (<i>Swietenia</i> spp.), Imbuia and Balsa	m ³
	4407.25	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³
	4407.26	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³
	4407.29	- - Other	m ³
		- Other:	
	4407.91	- - Of oak (<i>Quercus</i> spp.)	m ³
	4407.92	- - Of beech (<i>Fagus</i> spp.)	m ³
	4407.99	- - Other	m ³
44.08		VENEER SHEETS AND SHEETS FOR PLYWOOD (WHETHER OR NOT SPLICED) AND OTHER WOOD SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 mm.	
	4408.10	- Coniferous	kg
		- Of tropical woods specified in Subheading Note 1 to this Chapter:	
	4408.31	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg
	4408.39	- - Other	kg

4408.90	-	Other	kg
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 OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED.	
4409.10	-	Coniferous	kg
4409.20	-	Non-coniferous	kg
44.10		PARTICLE BOARD AND SIMILAR BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES.	
	-	Of wood:	
4410.11	-	- Waferboard, including oriented strand board	kg
4410.19	-	- Other	kg
4410.90	-	Of other ligneous materials	kg
44.11		FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES.	
	-	Fibreboard of a density exceeding 0,8 g/cm ³ :	
4411.11	-	- Not mechanically worked or surface covered	kg
4411.19	-	- Other	kg
	-	Fibreboard of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³ :	
4411.21	-	- Not mechanically worked or surface covered	kg
4411.29	-	- Other	kg
	-	Fibreboard of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³ :	kg
4411.31	-	- Not mechanically worked or surface covered	kg
4411.39	-	- Other	kg

	"	-	Other:	
	4411.91	-	- Not mechanically worked or surface covered	kg
	4411.99	-	- Other	kg
44.12			PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD.	
		-	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:	
	4412.13	-	- With at least one outer ply of the tropical wood specified in Subheading Note 1 to this Chapter	m ³
	4412.14	-	- Other, with at least one outer ply of non-coniferous wood	m ³
	4412.19	-	- Other	m ³
		-	Other, with at least one outer ply of non-coniferous wood:	
	4412.22	-	- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	m ³
	4412.23	-	- Other, containing at least one layer of particle board	m ³
	4412.29	-	- Other	m ³
		-	Other:	
	4412.92	-	- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	kg
	4412.93	-	- Other, containing at least one layer of particle board	kg
	4412.99	-	- Other	kg
44.13	4413.00		DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES.	kg
44.14	4414.00		WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS.	kg

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.	
	4415.10	-	Cases, boxes, crates, drums and similar packings; cable-drums	u
	4415.20	-	Pallets, box pallets and other load boards; pallet collars	u
44.16	4416.00		CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES.	kg
44.17	4417.00		TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD.	kg
44.18			BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS, SHINGLES AND SHAKES.	
	4418.10	-	Windows, French-windows and their frames	kg
	4418.20	-	Doors and their frames and thresholds	kg
	4418.30	-	Parquet panels	kg
	4418.40	-	Shuttering for concrete constructional work	kg
	4418.50	-	Shingles and shakes	kg
	4418.90	-	Other	kg
44.19	4419.00		TABLEWARE AND KITCHENWARE, OF WOOD.	kg
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.	
	4420.10	-	Statuettes and other ornaments, of wood	kg
	4420.90	-	Other	kg
44.21			OTHER ARTICLES OF WOOD.	

4421.10	-	Clothes hangers	kg
4421.90	-	Other	kg

**CHAPTER 45
CORK AND ARTICLES OF CORK**

45.01		NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK.	
4501.10	-	Natural cork, raw or simply prepared	kg
4501.90	-	Other	kg
45.02	4502.00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEET OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS).	kg
45.03		ARTICLES OF NATURAL CORK.	
4503.10	-	Corks and stoppers	kg
4503.90	-	Other	kg
45.04		AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK.	
4504.10	-	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg
4504.90	-	Other	kg

**CHAPTER 46
MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK**

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).	
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4601.10	-	Plaits and similar products of plaiting materials, whether or not assembled into strips	kg
4601.20	-	Mats, matting and screens of vegetable materials	kg
	-	Other:	
4601.91	-	- Of vegetable materials	kg
4601.99	-	- Other	kg
46.02		BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING NO. 46.01; ARTICLES OF LOOFAH.	
4602.10	-	Of vegetable materials	kg
4602.90	-	Other	kg

SECTION X

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

47.01	4701.00	MECHANICAL WOOD PULP.	kg
47.02	4702.00	CHEMICAL WOOD PULP, DISSOLVING GRADES.	kg
47.03		CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES.	
	-	Unbleached:	
4703.11	-	- Coniferous	kg
4703.19	-	- Non-coniferous	kg
	-	Semi-bleached or bleached:	
4703.21	-	- Coniferous	kg
4703.29	-	- Non-coniferous	kg

47.04		CHEMICAL WOOD PULP, SULPHATE, OTHER THAN DISSOLVING GRADES.	
	-	Unbleached:	
4704.11	-	- Coniferous	kg
4704.19	-	- Non-coniferous	kg
	-	Semi-bleached or bleached:	
4704.21	-	- Coniferous	kg
4704.29	-	- Non-coniferous	kg
47.05	4705.00	SEMI-CHEMICAL WOOD PULP.	kg
47.06		PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL.	kg
4706.10	-	Cotton linters pulp	kg
4706.20	-	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg
	-	Other:	
4706.91	-	- Mechanical	kg
4706.92	-	- Chemical	kg
4706.93	-	- Semi-chemical	kg
47.07		RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD.	
4707.10	-	Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	kg
4707.20	-	Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg
4707.30	-	Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg
4707.90	-	Other, including unsorted waste and scrap	kg

CHAPTER 48
**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF
PAPERBOARD**

PAPERBOARD

48.01	4801.00	NEWSPRINT, IN ROLLS OR SHEETS.	kg
48.02		UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND PUNCH CARD STOCK AND PUNCH TAPE PAPER, IN ROLLS OR SHEETS (EXCLUDING PAPER OF HEADING NO. 48.01 OR 48.03); HANDMADE PAPER AND PAPERBOARD.	
	4802.10	- Handmade paper and paperboard	kg
	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg
	4802.30	- Carbonising base paper	kg
	4802.40	- Wallpaper base	kg
		- Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 percent by mass of the total fibre content consists of such fibres:	
	4802.51	- Weighing less than 40 g/m ²	kg
	4802.52	- Weighing 40 g/m ² or more but not more than 150g/m ²	
	4802.53	- Weighing more than 150 g/m ²	kg
	4802.60	- Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process	kg
48.03	4803.00	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR	kg

**SANITARY PURPOSES, CELLULOSE
WADDING AND WEBS OF CELLULOSE
FIBRES, WHETHER OR NOT CRÊPED,
CRINKLED, EMBOSSSED, PERFORATED,
SURFACE-COLOURED,
SURFACE-DECORATED OR PRINTED, IN
ROLLS OR SHEETS.**

48.04

**UNCOATED KRAFT PAPER AND
PAPERBOARD, IN ROLLS OR SHEETS
(EXCLUDING THAT OF HEADING NO. 48.02
OR 48.03).**

	-	Kraftliner:	
4804.11	-	- Unbleached	kg
4804.19	-	- Other	kg
	-	Sack kraft paper:	
4804.21	-	- Unbleached	kg
4804.29	-	- Other	kg
	-	Other kraft paper and paperboard of a mass of 150 g/m ² or less:	
4804.31	-	- Unbleached	kg
4804.39	-	- Other	kg
	-	Other kraft paper and paperboard of a mass of more than 150 g/m ² but less than 225 g/m ² :	
4804.41	-	- Unbleached	kg
4804.42	-	- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg
4804.49	-	- Other	kg
	-	Other kraft paper and paperboard of a mass of 225 g/m ² or more:	
4804.51	-	- Unbleached	kg
4804.52	-	- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg

4804.59	-	- Other	kg
48.05		OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 2 TO THIS CHAPTER.	kg
4805.10	-	Semi-chemical fluting paper (corrugating medium)	kg
	-	Multi-ply paper and paperboard:	
4805.21	-	- Each layer bleached	kg
4805.22	-	- With only one outer layer bleached	kg
4805.23	-	- Having three or more layers, of which only the two outer layers are bleached	kg
4805.29	-	- Other	kg
4805.30	-	Sulphite wrapping paper	kg
4805.40	-	Filter paper and paperboard	kg
4805.50	-	Felt paper and paperboard	kg
4805.60	-	Other paper and paperboard, of a mass of 150 g/m ² or less	kg
4805.70	-	Other paper and paperboard, of a mass of more than 150 g/m ² but less than 225 g/m ²	kg
4805.80	-	Other paper and paperboard, of a mass of 225 g/m ² or more	kg
48.06		VEGETABLE PARCHMENT, GREASE-PROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS.	
4806.10	-	Vegetable parchment	kg
4806.20	-	Greaseproof papers	kg
4806.30	-	Tracing papers	kg
4806.40	-	Glassine and other glazed transparent or translucent papers	kg

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.	
	4807.10	- Paper and paperboard, laminated internally with bitumen, tar or asphalt	kg
	4807.90	- Other	kg
48.08		PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CRÉPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING NO. 48.03.	
	4808.10	- Corrugated paper and paperboard, whether or not perforated	kg
	4808.20	- Sack kraft paper, créped or crinkled, whether or not embossed or perforated	kg
	4808.30	- Other kraft paper, créped or crinkled, whether or not embossed or perforated	kg
	4808.90	- Other	kg
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.	
	4809.10	- Carbon or similar copying papers	kg
	4809.20	- Self-copy paper	kg
	4809.90	- Other	kg
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 SHEETS.	

	-	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres:	
4810.11	-	- Of a mass of not more than 150 g/m ²	kg
4810.12	-	- Of a mass of more than 150 g/m ²	kg
	-	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process:	
4810.21	-	- Light-mass coated paper	kg
4810.29	-	- Other	kg
	-	Kraft paper and paperboard (excluding that of a kind used for writing, printing or other graphic purposes):	
4810.31	-	- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process, and of a mass of 150 g/m ² or less	kg
4810.32	-	- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process, and of a mass of more than 150 g/m ²	kg
4810.39	-	- Other	kg
	-	Other paper and paperboard:	
4810.91	-	- Multi-ply	kg
4810.99	-	- Other	kg
48.11		PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING NO. 48.03, 48.09 OR 48.10.	

4811.10	-	Tarred, bituminised or asphalted paper and paperboard	kg
	-	Gummed or adhesive paper and paperboard:	
4811.21	-	- Self-adhesive	kg
4811.29	-	- Other	kg
	-	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.31	-	- Bleached, of a mass of more than 150 g/m ²	kg
4811.39	-	- Other	kg
4811.40	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg
4811.90	-	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	kg
48.12	4812.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP.	kg
48.13		CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES.	
4813.10	-	In the form of booklets or tubes	kg
4813.20	-	In rolls of a width not exceeding 5 cm	kg
4813.90	-	Other	kg
48.14		WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER.	
4814.10	-	"Ingrain" paper	kg
4814.20	-	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer or plastics	kg
4814.30	-	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	kg
4814.90	-	Other	kg

48.15	4815.00		FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE.	kg
48.16			CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (EXCLUDING THOSE OF HEADING NO. 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES.	
	4816.10	-	Carbon or similar copying papers	kg
	4816.20	-	Self-copy paper	kg
	4816.30	-	Duplicator stencils	kg
	4816.90	-	Other	kg
48.17			ENVELOPES, LETTER CARDS, PLAIN POSTCARD AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY.	
	4817.10	-	Envelopes	kg
	4817.20	-	Letter cards, plain postcards and correspondence cards	kg
	4817.30	-	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg
48.18			TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, NAPKINS FOR BABIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.	
	4818.10	-	Toilet paper	kg

4818.20	-	Handkerchiefs, cleansing or facial tissues and towels	kg
4818.30	-	Tablecloths and serviettes	kg
4818.40	-	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	kg
4818.50	-	Articles of apparel and clothing accessories	kg
4818.90	-	Other	kg
48.19		CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND USED IN OFFICES, SHOPS OR THE LIKE.	
4819.10	-	Cartons, boxes and cases, of corrugated paper or paperboard	kg
4819.20	-	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg
4819.30	-	Sacks and bags, having a base of a width of 40 cm or more	kg
4819.40	-	Other sacks and bags, including cones	kg
4819.50	-	Other packing containers, including record sleeves	kg
4819.60	-	Box files, letter trays, storage boxes and similar articles, of a kind used in office, shops or the like	kg
48.20		REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD.	
4820.10	-	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg

4820.20	-	Exercise books	kg
4820.30	-	Binders (other than book covers), folders and file covers	kg
4820.40	-	Manifold business forms and interleaved carbon sets	kg
4820.50	-	Albums for samples or for collections	kg
4820.90	-	Other	kg
48.21		PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED.	
4821.10	-	Printed	kg
4821.90	-	Other	kg
48.22		BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED).	
4822.10	-	Of a kind used for winding textile yarn	kg
4822.90	-	Other	kg
48.23		OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPER-BOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.	
	-	Gummed or adhesive paper, in strips or rolls:	
4823.11	-	- Self-adhesive	kg
4823.19	-	- Other	kg
4823.20	-	Filter paper and paperboard	kg
4823.40	-	Rolls, sheets and dials, printed for self-recording apparatus	kg
	-	Other paper and paperboard of a kind used for	

writing, printing or other graphic purposes:

4823.51	-	- Printed, embossed or perforated	kg
4823.59	-	- Other	kg
4823.60	-	Trays, dishes, plates, cups and the like, of paper or paperboard	kg
4823.70	-	Moulded or pressed articles of paper pulp	kg
4823.90	-	Other	kg

CHAPTER 49
PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

49.01		PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS.	
4901.10	-	In single sheets, whether or not folded	kg
	-	Other:	
4901.91	-	- Dictionaries and encyclopaedias, and serial instalments thereof	kg
4901.99	-	- Other	
49.02		NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL.	
4902.10	-	Appearing at least four times a week	kg
4902.90	-	Other	kg
49.03	4903.00	CHILDREN'S PICTURE, DRAWING OR OR COLOURING BOOKS.	kg
49.04	4904.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED.	kg
49.05		MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED.	
4905.10	-	Globes	kg
	-	Other:	
4905.91	-	- In book form	kg

	4905.99	-	- Other	kg
49.06	4906.00		PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HANDWRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING.	
49.07	4907.00		UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED; STAMP-IMPRESSED PAPER; BANKNOTES, CHEQUE FORMS; STOCKSHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE.	
49.08			TRANSFERS (DECALCOMANIAS).	
	4908.10	-	Transfers (decalcomanias), vitrifiable	kg
	4908.90	-	Other	kg
49.09	4909.00		PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS.	kg
49.10	4910.00		CALENDARS OR ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS.	
49.11			OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS.	
	4911.10	-	Trade advertising material, commercial catalogues and the like	kg
		-	Other:	
	4911.91	-	- Pictures, designs and photographs	kg
	4911.99	-	- Other	kg

**SECTION XI
TEXTILES AND TEXTILE ARTICLES**

**CHAPTER 50
SILK**

50.01 5001.00 SILK WORM COCOONS SUITABLE FOR

50.01	5001.00		SILK-WORM COCOONS SUITABLE FOR REELING.	kg
50.02	5002.00		RAW SILK (NOT THROWN).	kg
50.03			SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTE STOCK).	
	5003.10	-	Not carded or combed	kg
	5003.90	-	Other	kg
50.04	5004.00		SILK YARN (EXCLUDING YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE.	kg
50.05	5005.00		YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE.	kg
50.06	5006.00		SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT.	kg
50.07			WOVEN FABRICS OF SILK OR OF SILK WASTE.	
	5007.10	-	Fabrics of noil silk	kg
	5007.20	-	Other fabrics, containing 85 per cent or more by weight of silk or of silk waste (excluding noil silk)	kg
	5007.90	-	Other fabrics	kg

CHAPTER 51
WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

51.01		WOOL, NOT CARDED OR COMBED.	
	-	Greasy, including fleece-washed wool	kg
5101.11	-	- Shorn wool	kg
5101.19	-	- Other	kg
	-	Degreased, not carbonised	kg
5101.21	-	- Shorn wool	kg
5101.29	-	- Other	kg
5101.30	-	Carbonised	kg
51.02		FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED.	
5102.10	-	Fine animal hair	kg
5102.20	-	Coarse animal hair	kg
51.03		WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK.	
5103.10	-	Noils of wool or of fine animal hair	kg
5103.20	-	Other waste of wool or of fine animal hair	kg
5103.30	-	Waste of coarse animal hair	kg
51.04	5104.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR.	kg
51.05		WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS).	
5105.10	-	Carded wool	kg
	-	Wool tops and other combed wool	kg
5105.21	-	- Combed wool in fragments	kg
5105.29	-	- Other	kg
5105.30	-	Fine animal hair, carded or combed	kg
5105.40	-	Coarse animal hair, carded or combed	kg

51.06		YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE.	
	5106.10	- Containing 85 per cent or more by weight of wool	kg
	5106.20	- Containing less than 85 per cent by weight of wool	kg
51.07		YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE.	
	5107.10	- Containing 85 per cent or more by weight of wool	kg
	5107.20	- Containing less than 85 per cent by weight of wool	kg
51.08		YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE.	
	5108.10	- Carded	kg
	5108.20	- Combed	kg
51.09		YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE.	
	5109.10	- Containing 85 per cent or more by weight of wool or of fine animal hair	kg
	5109.90	- Other	kg
51.10	5110.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE.	kg
51.11		WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR.	
		- Containing 85% or more by weight of wool or fine animal hair:	kg
	5111.11	- - Of a weight not exceeding 300 g/m ²	kg
	5111.19	- - Other	kg
	5111.20	- Other, mixed mainly or solely with man-made filaments	kg
	5111.30	- Other, mixed mainly or solely with man-made staple fibres	kg
	5111.90	- Other	kg
51.12		WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR.	

	-	Containing 85% or more by weight of wool or fine animal hair:	kg
5112.11	-	- Of a weight not exceeding 200 g/m ²	kg
5112.19	-	- Other	
5112.20	-	Other, mixed mainly or solely with man-made filaments	kg
5112.30	-	Other, mixed mainly or solely with man-made staple fibres	kg
5112.90	-	Other	
51.13	5113.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR.	kg

CHAPTER 52 COTTON

52.01	5201.00	COTTON, NOT CARDED OR COMBED.	kg
52.02		COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).	
	5202.10	- Yarn waste (including thread waste)	kg
		- Other:	
	5202.91	- - Garnetted stock	kg
	5202.99	- - Other	kg
52.03	5203.00	COTTON, CARDED OR COMBED	kg
52.04		COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE.	
		- Not put up for retail sale:	
	5204.11	- - Containing 85 per cent or more by weight of cotton	kg
	5204.19	- - Other	kg
	5204.20	- Put up for retail sale	kg
52.05		COTTON YARN (EXCLUDING SEWING THREAD), CONTAINING 85 PER CENT OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.	
		- Single yarn, of uncombed fibres:	

5205.11	-	-	Measuring 714,29 dtex or more	kg
5205.12	-	-	Measuring less than 714,29 dtex but not less than 232,56 dtex	kg
5205.13	-	-	Measuring less than 232,56 dtex but not less than 192,31 dtex	kg
5205.14	-	-	Measuring less than 192,31 dtex but not less than 125 dtex	kg
5205.15	-	-	Measuring less than 125 dtex	kg
			Single yarn, of combed fibres:	
5205.21	-	-	Measuring 714,29 dtex or more	kg
5205.22	-	-	Measuring less than 714,29 dtex but not less than 232,56 dtex	kg
5205.23	-	-	Measuring less than 232,56 dtex but not less than 192,31 dtex	kg
5205.24	-	-	Measuring less than 192,31 dtex but not less than 125 dtex	kg
5205.26	-	-	Measuring less than 125 dtex but not less than 106.38 dtex (exceeding 80 metric number but not exceeding 94 metric number)	kg
5205.27	-	-	Measuring less than 106.38 dtex but not less than 83.33 dtex (exceeding 94 metric number but not exceeding 120 metric number)	kg
5205.28	-	-	Measuring less than 83.33 dtex (exceeding 120 metric number)	kg
			Multiple (folded) or cabled yarn, of uncombed fibres:	
5205.31	-	-	Measuring per single yarn 714,29 dtex or more	kg
5205.32	-	-	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	kg
5205.33	-	-	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	kg
5205.34	-	-	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	kg
5205.35	-	-	Measuring per single yarn less than 125 dtex	kg
			Multiple (folded) or cabled yarn, of combed fibres:	
5205.41	-	-	Measuring per single yarn 714,29 dtex or more	kg

5205.42	-	-	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	kg
5205.43	-	-	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	kg
5205.44	-	-	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	kg
5205.46	-	-	Measuring per single yarn less than 125 dtex but not less than 106.38 dtex (exceeding 80 metric number not exceeding 94 metric number per single yarn)	kg
5205.47	-	-	Measuring per single yarn less than 106.38 dtex but not less than 83.33 dtex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg
5205.48	-	-	Measuring per single yarn less than 83.33 dtex (exceeding 120 metric number per single yarn)	kg

52.06

COTTON YARN (EXCLUDING SEWING THREAD), CONTAINING LESS THAN 85 PER CENT BY MASS OF COTTON, NOT PUT UP FOR RETAIL SALE.

	-		Single yarn, of uncombed fibres:	
5206.11	-	-	Measuring 714,29 dtex or more	kg
5206.12	-	-	Measuring less than 714,29 dtex but not less than 232,56 dtex	kg
5206.13	-	-	Measuring less than 232,56 dtex but not less than 192,31 dtex	kg
5206.14	-	-	Measuring less than 192,31 dtex but not less than 125 dtex	kg
5206.15	-	-	Measuring less than 125 dtex	kg
	-		Single yarn, of combed fibres:	
5206.21	-	-	Measuring 714,29 dtex or more	kg
5206.22	-	-	Measuring less than 714,29 dtex but not less than 232,56 dtex	kg
5206.23	-	-	Measuring less than 232,56 dtex but not less than 192,31 dtex	kg
5206.24	-	-	Measuring less than 192,31 dtex but not less than 125 dtex	kg
5206.25	-	-	Measuring less than 125 dtex	kg

	-	Multiple (folded) or cabled yarn, of uncombed fibres:	
5206.31	-	- Measuring per single yarn 714,29 dtex or more	kg
5206.32	-	- Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	kg
5206.33	-	- Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	kg
5206.34	-	- Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	kg
5206.35	-	- Measuring per single yarn less than 125 dtex	kg
	-	Multiple (folded) or cabled yarn, of combed fibres:	
5206.41	-	- Measuring per single yarn 714,29 dtex or more	kg
5206.42	-	- Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	kg
5206.43	-	- Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	kg
5206.44	-	- Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	kg
5206.45	-	- Measuring per single yarn less than 125 dtex but not less than 106.38 dtex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg
52.07		COTTON YARN (EXCLUDING SEWING THREAD) PUT UP FOR RETAIL SALE.	
5207.10	-	Containing 85 per cent or more by weight of cotton	kg
5207.90	-	Other	kg
52.08		WOVEN FABRICS OF COTTON, CONTAINING 85 PERCENT BY WEIGHT OF COTTON, WEIGHING OF NOT MORE THAN 200 g/m².	
	-	Unbleached:	
5208.11	-	- Plain weave, weighing not more than 100 g/m ²	kg
5208.12	-	- Plain weave, weighing more than 100 g/m ²	kg
5208.13	-	- 3-thread or 4-thread twill, including cross twill	kg

5208.19	-	-	Other fabrics	kg
	-		Bleached:	
5208.21	-	-	Plain weave, weighing not more than 100 g/m ²	kg
5208.22	-	-	Plain weave, weighing more than 100 g/m ²	kg
5208.23	-	-	3-thread or 4-thread twill, including cross twill	kg
5208.29	-	-	Other fabrics	kg
	-		Dyed:	
5208.31	-	-	Plain weave, weighing not more than 100 g/m ²	kg
5208.32	-	-	Plain weave, weighing more than 100 g/m ²	kg
5208.33	-	-	3-thread or 4-thread twill, including cross twill	kg
5208.39	-	-	Other fabrics	kg
	-		Of yarns of different colours:	
5208.41	-	-	Plain weave, weighing not more than 100 g/m ²	kg
5208.42	-	-	Plain weave, weighing more than 100 g/m ²	kg
5208.43	-	-	3-thread or 4-thread twill, including cross twill	kg
5208.49	-	-	Other fabrics	kg
	-		Printed:	
5208.51	-	-	Plain weave, weighing more than 100 g/m ²	kg
5208.52	-	-	Plain weave, weighing more than 100 g/m ²	kg
5208.53	-	-	3-thread or 4-thread twill, including cross twill	kg
5208.59	-	-	Other fabrics	kg
52.09			WOVEN FABRICS OF COTTON, CONTAINING 85 PER CENT OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m².	
	-		Unbleached:	
5209.11	-	-	Plain weave	kg
5209.12	-	-	3-thread or 4-thread twill, including cross twill	kg

5209.19	-	-	Other fabrics	kg
	-		Bleached:	
5209.21	-	-	Plain weave	kg
5209.22	-	-	3-thread or 4-thread twill, including cross twill	kg
5209.29	-	-	Other fabrics	kg
	-		Dyed:	
5209.31	-	-	Plain weave	kg
5209.32	-	-	3-thread or 4-thread twill, including cross twill	kg
5209.39	-	-	Other fabrics	kg
	-		Of yarns of different colours	kg
5209.41	-	-	Plain weave	kg
5209.42	-	-	Denim	kg
5209.43	-	-	Other fabrics of 3-thread or 4-thread twill, including cross twill	kg
5209.49	-	-	Other fabrics	kg
	-		Printed:	
5209.51	-	-	Plain weave	kg
5209.52	-	-	3-thread or 4-thread twill, including cross twill	kg
5209.59	-	-	Other fabrics	kg

52.10

WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 PER CENT BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m².

	-		Unbleached:	
5210.11	-	-	Plain weave	kg
5210.12	-	-	3-thread or 4-thread twill, including cross twill	kg
5210.19	-	-	Other fabrics	kg
	-		Bleached	
5210.21	-	-	Plain weave	kg

5210.22	-	-	3-thread or 4-thread twill, including cross twill	kg
5210.29	-	-	Other fabrics	kg
	-		Dyed:	
5210.31	-	-	Plain weave	kg
5210.32	-	-	3-thread or 4-thread twill, including cross twill	kg
5210.39	-	-	Other fabrics	kg
	-		Of yarns of different colours:	
5210.41	-	-	Plain weave	kg
5210.42	-	-	3-thread or 4-thread twill, including cross twill	kg
5210.49	-	-	Other fabrics	kg
	-		Printed:	
5210.51	-	-	Plain weave	kg
5210.52	-	-	3-thread or 4-thread twill, including cross twill	kg
5210.59	-	-	Other fabrics	kg
52.11			WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 PER CENT BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, OF A MASS OF MORE THAN 200 g/m².	
	-		Unbleached:	
5211.11	-	-	Plain weave	kg
5211.12	-	-	3-thread or 4-thread twill, including cross twill	kg
5211.19	-	-	Other fabrics	kg
	-		Bleached:	
5211.21	-	-	Plain weave	kg
5211.22	-	-	3-thread or 4-thread twill, including cross twill	kg
5211.29	-	-	Other fabrics	kg
	-		Dyed:	
5211.31	-	-	Plain weave	kg
5211.32	-	-	3-thread or 4-thread twill, including cross twill	kg

5211.39	-	-	Other fabrics	kg
	-		Of yarns of different colours:	
5211.41	-	-	Plain weave	kg
5211.42	-	-	Denim	kg
5211.43	-	-	Other fabrics of 3-thread or 4-thread twill, including cross twill	kg
5211.49	-	-	Other fabrics	kg
	-		Printed:	
5211.51	-	-	Plain weave	kg
5211.52	-	-	3-thread or 4-thread twill, including cross twill	kg
5211.59	-	-	Other fabrics	kg

52.12

OTHER WOVEN FABRICS OF COTTON.

	-		Weighing not more than 200 g/m ² :	
5212.11	-	-	Unbleached	kg
5212.12	-	-	Bleached	kg
5212.13	-	-	Dyed	kg
5212.14	-	-	Of yarns of different colours	kg
5212.15	-	-	Printed	kg
	-		Weighing more than 200 g/m ² :	
5212.21	-	-	Unbleached	kg
5212.22	-	-	Bleached	kg
5212.23	-	-	Dyed	kg
5212.24	-	-	Of yarns of different colours	kg
5212.25	-	-	Printed	kg

CHAPTER 53 OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

53.01

FLAX, RAW OR PROCESSED BUT NOT SPUN, FLAX TOW AND WASTE (INCLUDING

		SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).	
	5301.10	- Flax, raw or retted	kg
		- - Flax, broken, scutched, hackled or otherwise processed, but not spun:	
	5301.21	- - Broken or scutched	kg
	5301.29	- - Other	kg
	5301.30	- Flax tow and waste	kg
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).	
	5302.10	- True hemp, raw or retted	kg
	5302.90	- Other	kg
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).	
	5303.10	- Jute and other textile bast fibres, raw or retted	kg
	5303.90	- Other	kg
53.04		SISAL AND OTHER TEXTILE FIBRES OF THE GENUS AGAVE, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK).	
	5304.10	- Sisal and other textile fibres of the genus <i>Agave</i> , raw	kg
	5304.90	- Other	kg

VEGETABLE 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).

	-	Of coconut (coir):	
5305.11	-	- Raw	kg
5305.19	-	- Other	kg
	-	Of abaca:	
5305.21	-	- Raw	kg
5305.29	-	- Other	kg
	-	Other:	
5305.91	-	- Raw	kg
5305.99	-	- Other	kg
53.06		FLAX YARN.	
5306.10	-	Single	kg
5306.20	-	Multiple (folded) or cabled	kg
53.07		YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING NO. 53.03.	
5307.10	-	Single	kg
5307.20	-	Multiple (folded) or cabled	kg
53.08		YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN.	
5308.10	-	Coir yarn	kg
5308.20	-	True hemp yarn	kg
5308.30	-	Paper yarn	kg
5308.90	-	Other	kg
53.09		WOVEN FABRICS OF FLAX.	
	-	Containing 85 per cent or more by weight of flax:	
5309.11	-	- Unbleached or bleached	kg
5309.19	-	- Other	kg

	-	Containing less than 85 per cent by weight of flax:	
5309.21	-	- Unbleached or bleached	kg
5309.29	-	- Other	kg
53.10		WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING NO. 53.03.	
5310.10	-	Unbleached	kg
5310.90	-	Other	kg
53.11	5311.00	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN.	kg

CHAPTER 54 MAN-MADE FILAMENTS

54.01		SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.	
5401.10	-	Of synthetic filaments	kg
5401.20	-	Of artificial filaments	kg
54.02		SYNTHETIC FILAMENT YARN (EXCLUDING SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 dtex.	
5402.10	-	High tenacity yarn of nylon or other polyamides	kg
5402.20	-	High tenacity yarn of polyesters	kg
	-	Textured yarn:	
5402.31	-	- Of nylon or other polyamides, measuring per single yarn not more than 500 dtex	kg
5402.32	-	- Of nylon or other polyamides, measuring per single yarn more than 500 dtex	kg
5402.33	-	- Of polyesters	kg
5402.39	-	- Other	kg
	-	Other yarn, single, untwisted or with a twist not exceeding 50 turns per m:	

5402.41	-	-	Of nylon or other polyamides	kg
5402.42	-	-	Of polyesters, partially oriented	kg
5402.43	-	-	Of polyesters, other	kg
5402.49	-	-	Other	kg
	-		Other yarn, single, with a twist exceeding 50 turns per m:	
5402.51	-	-	Of nylon or other polyamides	kg
5402.52	-	-	Of polyesters	kg
5402.59	-	-	Other	kg
	-		Other yarn, multiple (folded) or cabled:	
5402.61	-	-	Of nylon or other polyamides	kg
5402.62	-	-	Of polyesters	kg
5402.69	-	-	Other	kg

54.03

ARTIFICIAL FILAMENT YARN (EXCLUDING SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 dtex.

5403.10	-		High tenacity yarn of viscose rayon	kg
5403.20	-		Textured yarn	kg
	-		Other yarn, single:	
5403.31	-	-	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per m	kg
5403.32	-	-	Of viscose rayon, with a twist exceeding 120 turns per m	kg
5403.33	-	-	Of cellulose acetate	kg
5403.39	-	-	Other	kg
	-		Other yarn, multiple (folded) or cabled:	
5403.41	-	-	Of viscose rayon	kg
5403.42	-	-	Of cellulose acetate	kg
5403.49	-	-	Other	kg

54.04		SYNTHETIC MONOFILAMENT OF 67 dtex OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 mm.	
	5404.10	- Monofilament	kg
	5404.90	- Other	kg
54.05	5405.00	ARTIFICIAL MONOFILAMENT OF 67 dtex OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 mm.	kg
54.06		MAN-MADE FILAMENT YARN (EXCLUDING SEWING YARN), PUT UP FOR RETAIL SALE.	
	5406.10	- Synthetic filament yarn	kg
	5406.20	- Artificial filament yarn	kg
54.07		WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04.	
	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters	kg
	5407.20	- Woven fabrics obtained from strip or the like	kg
	5407.30	- Fabrics specified in Note 9 to Section XI	kg
		- Other woven fabrics, containing 85 per cent or more by weight of filaments of nylon or other polyamides:	
	5407.41	- - Unbleached or bleached	kg
	5407.42	- - Dyed	kg
	5407.43	- - Of yarns of different colours	kg
	5407.44	- - Printed	kg
		- Other woven fabrics, containing 85 per cent or more by weight of textured polyester filaments:	
	5407.51	- - Unbleached and bleached	kg

5407.52	-	- Dyed	kg
5407.53	-	- Of yarns of different colours	kg
5407.54	-	- Printed	kg
	-	Other woven fabrics, containing 85% or more by weight of polyester filaments:	
5407.61	-	- Containing 85% or more by weight of non-textured polyester filaments	kg
5409.69	-	- Other	kg
	-	Other woven fabrics, containing 85 per cent or more by weight of synthetic filaments:	
5407.71	-	- Unbleached or bleached	kg
5407.72	-	- Dyed	kg
5407.73	-	- Of yarns of different colours	kg
5407.74	-	- Printed	kg
	-	Other woven fabrics, containing less than 85 per cent by weight of synthetic filaments, mixed mainly or solely with cotton:	
5407.81	-	- Unbleached or bleached	kg
5407.82	-	- Dyed	kg
5407.83	-	- Of yarns of different colours	kg
5407.84	-	- Printed	kg
	-	Other woven fabrics:	
5407.91	-	- Unbleached or bleached	kg
5407.92	-	- Dyed	kg
5407.93	-	- Of yarns of different colours	kg
5407.94	-	- Printed	kg

54.08

WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING NO. 54.05.

5408.10	-	Woven fabrics obtained from high tenacity yarn, of viscose rayon	kg
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	-	Other woven fabrics, containing 85 per cent or more by weight of artificial filament or strip or the like:	
5408.21	-	- Unbleached or bleached	kg
5408.22	-	- Dyed	kg
5408.23	-	- Of yarns of different colours	kg
5408.24	-	- Printed	kg
	-	Other woven fabrics:	
5408.31	-	- Unbleached or bleached	kg
5408.32	-	- Dyed	kg
5408.33	-	- Of yarns of different colours	kg
5408.34	-	- Printed	kg

CHAPTER 55 MAN-MADE STAPLE FIBRES

55.01		SYNTHETIC FILAMENT TOW.	
	5501.10	- Of nylon or other polyamides	kg
	5501.20	- Of polyesters	kg
	5501.30	- Acrylic or modacrylic	kg
	5501.90	- Other	kg
55.02	5502.00	ARTIFICIAL FILAMENT TOW.	
	5502.10	- Of cellulosic fibres	kg
55.03		SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.	
	5503.10	- Of nylon or other polyamides	kg
	5503.20	- Of polyesters	kg
	5503.30	- Acrylic or modacrylic	kg
	5503.40	- Of polypropylene	kg
	5503.90	- Other	kg

55.04		ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.	
	5504.10	- Of viscose rayon	kg
	5504.90	- Other	kg
55.05		WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES.	
	5505.10	- Of synthetic fibres	kg
	5505.20	- Of artificial fibres	kg
55.06		SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.	
	5506.10	- Of nylon or other polyamides	kg
	5506.20	- Of polyesters	kg
	5506.30	- Acrylic or modacrylic	kg
	5506.90	- Other	kg
55.07	5507.00	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.	
55.08		SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE.	
	5508.10	- Of synthetic staple fibres	kg
	5508.20	- Of artificial staple fibres	kg
55.09		YARN (EXCLUDING SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.	
		- Containing 85 per cent or more by weight of staple fibres of nylon or other polyamides:	
	5509.11	- - Single yarn	kg
	5509.12	- - Multiple (folded) or cabled yarn	kg
		- Containing 85 per cent or more by weight of polyester staple fibres:	
	5509.21	- - Single yarn	kg

5509.22	-	- Multiple (folded) or cabled yarn	kg
	-	Containing 85 per cent or more by weight of acrylic or modacrylic staple fibres:	
5509.31	-	- Single yarn	kg
5509.32	-	- Multiple (folded) or cabled yarn	kg
	-	Other yarn, containing 85 per cent or more by weight of synthetic staple fibres:	
5509.41	-	- Single yarn	kg
5509.42	-	- Multiple (folded) or cabled yarn	kg
	-	Other yarn, of polyester staple fibres:	
5509.51	-	- Mixed mainly or solely with artificial staple fibres	kg
5509.52	-	- Mixed mainly or solely with wool or fine animal hair	kg
5509.53	-	- Mixed mainly or solely with cotton	kg
5509.59	-	- Other	
	-	Other yarn, of acrylic or modacrylic staple fibres:	
5509.61	-	- Mixed mainly or solely with wool or fine animal hair	kg
5509.62	-	- Mixed mainly or solely with cotton	kg
5509.69	-	- Other	kg
	-	Other yarn:	
5509.91	-	- Mixed mainly or solely with wool or fine animal hair	kg
5509.92	-	- Mixed mainly or solely with cotton	kg
5509.99	-	- Other	kg

55.10

YARN (EXCLUDING SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.

	-	Containing 85 per cent or more by weight of artificial staple fibres:	
5510.11	-	- Single yarn	kg
5510.12	-	- Multiple (folded) or cabled yarn	kg

5510.20	-	Other yarn, mixed mainly or solely with wool or fine animal hair	kg
5510.30	-	Other yarn, mixed mainly or solely with cotton	kg
5510.90	-	Other yarn	kg
55.11		YARN (EXCLUDING SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE.	
5511.10	-	Of synthetic staple fibres, containing 85 per cent or more by weight of such fibres	kg
5511.20	-	Of synthetic staple fibres, containing less than 85 per cent by weight of such fibres	kg
5511.30	-	Of artificial staple fibres	kg
55.12		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85 PER CENT OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES.	
	-	Containing 85 per cent or more by weight of polyester staple fibres:	
5512.11	-	- Unbleached or bleached	kg
5512.19	-	- Other	kg
	-	Containing 85 per cent or more of acrylic or modacrylic staple fibres:	
5512.21	-	- Unbleached or bleached	kg
5512.29	-	- Other	kg
	-	Other:	
5512.91	-	- Unbleached or bleached	kg
5512.99	-	- Other	kg
55.13		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 PER CENT BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m².	
	-	Unbleached or bleached:	
5513.11	-	- Of polyester staple fibres, plain weave	kg
5513.12	-	- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	

5513.13	-	-	Other woven fabrics of polyester staple fabrics	kg
5513.19	-	-	Other woven fabrics	kg
	-		Dyed:	
5513.21	-	-	Of polyester staple fibres, plain weave	kg
5513.22	-	-	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg
5513.23	-	-	Other woven fabrics of polyester staple fibres	kg
5513.29	-	-	Other woven fabrics	kg
	-		Of yarns of different colours:	
5513.31	-	-	Of polyester staple fibres, plain weave	kg
5513.32	-	-	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg
5513.33	-	-	Other woven fabrics of polyester staple fibres	kg
5513.39	-	-	Other woven fabrics	kg
	-		Printed:	
5513.41	-	-	Of polyester staple fibres, plain weave	kg
5513.42	-	-	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg
5513.43	-	-	Other woven fabrics of polyester staple fibres	kg
5513.49	-	-	Other woven fabrics	kg
55.14			WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 PER CENT BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A MASS EXCEEDING 170 g/m².	
	-		Unbleached or bleached:	
5514.11	-	-	Of polyester staple fibres, plain weave	kg
5514.12	-	-	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg
5514.13	-	-	Other woven fabrics of polyester staple fibres	kg
5514.19	-	-	Other woven fabrics	kg
	-		Dyed:	

5514.21	-	-	Of polyester staple fibres, plain weave	kg
5514.22	-	-	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg
5514.23	-	-	Other woven fabrics of polyester staple fibres	kg
5514.29	-	-	Other woven fabrics	kg"
		-	Of yarns of different colours:	
5514.31	-	-	Of polyester staple fibres, plain weave	kg
5514.32	-	-	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg"
5514.33	-	-	Other woven fabrics of polyester staple fibres	kg"
5514.39	-	-	Other woven fabrics	kg
		-	Printed:	
5514.41	-	-	Of polyester staple fibres, plain weave	kg
5514.42	-	-	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg
5514.43	-	-	Other woven fabrics of polyester staple fibres	kg
5514.49	-	-	Other woven fabrics	kg

55.15

OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES.

		-	Of polyester staple fibres:	
5515.11	-	-	Mixed mainly or solely with viscose rayon staple fibres	kg
5515.12	-	-	Mixed mainly or solely with man-made filaments	kg
5515.13	-	-	Mixed mainly or solely with wool or fine animal hair	kg
5515.19	-	-	Other	kg
		-	Of acrylic or modacrylic staple fibres:	
5515.21	-	-	Mixed mainly or solely with man-made filaments	kg
5515.22	-	-	Mixed mainly or solely with wool or fine animal hair	kg
5515.29	-	-	Other	kg

	-	Other woven fabrics:	
5515.91	-	- Mixed mainly or solely with man-made filaments	kg
5515.92	-	- Mixed mainly or solely with wool or fine animal hair	kg
5515.99	-	- Other	kg
55.16		WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES.	
	-	Containing 85 per cent or more by weight of artificial staple fibres:	
5516.11	-	- Unbleached or bleached	kg
5516.12	-	- Dyed	kg
5516.13	-	- Of yarns of different colours	kg
5516.14	-	- Printed	kg
	-	Containing less than 85 per cent by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
	-	Unbleached or bleached	
5516.22	-	- Dyed	kg
5516.23	-	- Of yarns of different colours	kg
5516.24	-	- Printed	kg
	-	Containing less than 85 per cent by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516.31	-	- Unbleached or bleached	kg
5516.32	-	- Dyed	kg
5516.33	-	- Of yarns of different colours	kg
5516.34	-	- Printed	kg
	-	Containing less than 85 per cent by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516.41	-	- Unbleached or bleached	kg
5516.42	-	- Dyed	kg
5516.43	-	- Of yarns of different colours	kg

5516.44	-	- Printed	kg
	-	Other:	
5516.91	-	- Unbleached or bleached	kg
5516.92	-	- Dyed	kg
5516.93	-	- Of yarns of different colours	kg
5516.94	-	- Printed	kg

CHAPTER 56
WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES
AND CABLES AND ARTICLES THEREOF

56.01		WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 mm IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS.	
5601.10	-	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	kg
	-	Wadding; other articles of wadding:	
5601.21	-	- Of cotton	kg
5601.22	-	- Of man-made fibres	kg
5601.29	-	- Other	kg
5601.30	-	Textile flock and dust and mill neps	kg
56.02		FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.	
5602.10	-	Needleloom felt and stitch-bonded fibre fabrics	kg
	-	Other felt, not impregnated, coated, covered or laminated:	
5602.21	-	- Of wool or fine animal hair	kg
5602.29	-	- Of other textile materials	kg
5602.90	-	Other	kg
56.03		NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.	kg
	-	Of man-made filaments:	

5603.11	-	-	Weighing not more than 25 g/m ²	kg
5603.12	-	-	Weighing more than 25 g/m ² but not more than 70 g/m ²	kg
5603.13	-	-	Weighing more than 70 g/m ² but not more than 150 g/m ²	kg
5603.14	-	-	Weighing more than 150 g/m ²	kg
	-		Other:	
5603.91	-	-	Weighing not more than 25 g/m ²	kg
5603.92	-	-	Weighing more than 25 g/m ² but not more than 70 g/m ²	kg
5603.93	-	-	Weighing more than 70 g/m ² but not more than 150 g/m ²	kg
5603.94	-	-	Weighing more than 150 g/m ²	kg
56.04			RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING NO. 54.04 OR 54.05, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS.	
5604.10	-		Rubber thread and cord, textile covered	kg
5604.20	-		High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	kg
5604.90	-		Other	kg
56.05	5605.00		METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING NO. 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL.	kg
56.06	5606.00		GIMPED YARN, AND STRIP AND THE LIKE OF HEADING NO. 54.04 OR 54.05, GIMPED (EXCLUDING THOSE OF HEADING NO. 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN.	kg

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.	
	5607.10	- Of jute or other textile bast fibres of heading No. 53.03	kg
		- Of sisal or other textile fibres of the genus <i>Agave</i>	kg
	5607.21	- - Binder or baler twine	kg
	5607.29	- - Other	kg
	5607.30	- Of abaca (Manila hemp or <i>Musa textilis Nee</i>) or other hard (leaf) fibres	kg
		- Of polyethylene or polypropylene:	
	5607.41	- - Binder or baler twine:	
	5607.49	- - Other	kg
	5607.50	- Of other synthetic fibres	kg
	5607.90	- Other	kg
56.08		KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS.	
		- Of man-made textile materials:	
	5608.11	- - Made up fishing nets	kg
	5608.19	- - Other	kg
	5608.90	- Other	kg
56.09	5609.00	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING NO. 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	kg

**CHAPTER 57
CARPETS AND OTHER TEXTILE FLOOR COVERINGS**

57.01		CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP.	
	5701.10	- Of wool or fine animal hair	m ²

5701.90	-	Of other textile materials	m ²
57.02		CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HANDWOVEN RUGS.	
5702.10	-	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m ²
5702.20	-	Floor coverings of coconut fibres (coir)	m ²
	-	Other, of pile construction, not made up:	
5702.31	-	- Of wool or fine animal hair	m ²
5702.32	-	- Of man-made textile materials	m ²
5702.39	-	- Of other textile materials	m ²
	-	Other, of pile construction, made up:	
5702.41	-	- Of wool or fine animal hair	m ²
5702.42	-	- Of man-made textile materials	m ²
5702.49	-	- Of other textile materials	m ²
	-	Other, not of pile construction, not made up:	
5702.51	-	- Of wool or fine animal hair	m ²
5702.52	-	- Of man-made textile materials	m ²
5702.59	-	- Of other textile materials	m ²
	-	Other, not of pile construction, made up:	
5702.91	-	- Of wool or fine animal hair	m ²
5702.92	-	- Of man-made textile materials	m ²
5702.99	-	- Of other textile materials	m ²
57.03		CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP.	
5703.10	-	Of wool or fine animal hair	m ²
5703.20	-	Of nylon or other polyamides	m ²
5703.30	-	Of other man-made textile materials	m ²

	5703.90	-	Of other textile materials	m ²
57.04			CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP.	
	5704.10	-	Tiles, having a maximum surface area of 0,3 m ²	m ²
	5704.90	-	Other	m ²
57.05	5705.00		OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP.	m ²

CHAPTER 58
SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

58.01			WOVEN PILE FABRICS AND CHENILLE FABRICS (EXCLUDING FABRICS OF HEADING NO. 58.02 OR 58.06).	
	5801.10	-	Of wool or fine animal hair	kg
		-	Of cotton:	
	5801.21	-	- Uncut weft pile fabrics	kg
	5801.22	-	- Cut corduroy	kg
	5801.23	-	- Other weft pile fabrics	kg
	5801.24	-	- Warp pile fabrics épinglé (uncut)	kg
	5801.25	-	- Warp pile fabrics, cut	kg
	5801.26	-	- Chenille fabrics	kg
		-	Of man-made fibres:	
	5801.31	-	- Uncut weft pile fabrics	kg
	5801.32	-	- Cut corduroy	kg
	5801.33	-	- Other weft pile fabrics	kg
	5801.34	-	- Warp pile fabrics, épinglé (uncut)	kg
	5801.35	-	- Warp pile fabrics, cut	kg
	5801.36	-	- Chenille fabrics	
	5801.90	-	Of other textile materials	kg

58.02		TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS (EXCLUDING NARROW FABRICS OF HEADING NO. 58.06); TUFTED TEXTILE FABRICS (EXCLUDING PRODUCTS OF HEADING NO. 57.03).	
	-	Terry towelling and similar woven terry fabrics, of cotton:	
5802.11	-	- Unbleached	kg
5802.19	-	- Other	kg
5802.20	-	Terry towelling and similar woven terry fabrics, of other textile materials	kg
5802.30	-	Tufted textile fabrics	kg
58.03		GAUZE (EXCLUDING NARROW FABRICS OF HEADING NO. 58.06).	
5803.10	-	Of cotton	kg
5803.90	-	Of other textile materials	kg
58.04		TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADING NO. 60.02.	
5804.10	-	Tulles and other net fabrics	kg
	-	Mechanically made lace:	
5804.21	-	- Of man-made fibres	kg
5804.29	-	- Of other textile materials	kg
5804.30	-	Hand-made lace	kg
58.05	5805.00	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.	kg
58.06		NARROW WOVEN FABRICS (EXCLUDING GOODS OF HEADING NO. 58.07); NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS).	

5806.10	-	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg
5806.20	-	Other woven fabrics, containing by weight 5 per cent or more of elastomeric yarn or rubber thread	kg
	-	Other woven fabrics:	
5806.31	-	- Of cotton	kg
5806.32	-	- Of man-made fibres	kg
5806.39	-	- Of other textile materials	kg
5806.40	-	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg
58.07		LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED.	
5807.10	-	Woven	kg
5807.90	-	Other	kg
58.08		BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY (EXCLUDING KNITTED OR CROCHETED); TASSELS, POMPONS AND SIMILAR ARTICLES.	
5808.10	-	Braids in the piece	kg
5808.90	-	Other	kg
58.09	5809.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING NO. 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	kg
58.10		EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS.	
5810.10	-	Embroidery without visible ground	kg
	-	Other embroidery:	
5810.91	-	- Of cotton	kg
5810.92	-	- Of man-made fibres	kg
5810.99	-	- Of other textile materials	kg

58.11	5811.00	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE (EXCLUDING EMBROIDERY OF HEADING NO. 58.10).	kg
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CHAPTER 59
IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

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 PRINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS.	
	5901.10	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg
	5901.90	- Other	kg
59.02		TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON.	
	5902.10	- Of nylon or other polyamides	kg
	5902.20	- Of polyesters	kg
	5902.90	- Other	kg
59.03		TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS (EXCLUDING THOSE OF HEADING NO. 59.02).	
	5903.10	- With polyvinyl chloride	kg
	5903.20	- With polyurethane	kg
	5903.90	- Other	kg
59.04		LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE.	
	5904.10	- Linoleum	m ²

	-	Other:	
5904.91	-	- With a base consisting of needleloom felt or non-wovens	m ²
5904.92	-	- With other textile base	m ²
59.05	5905.00	TEXTILE WALL COVERINGS.	m²
59.06		RUBBERISED TEXTILE FABRICS (EXCLUDING THOSE OF HEADING NO. 59.02).	
5906.10	-	Adhesive tape of a width not exceeding 20 cm	kg
	-	Other:	
5906.91	-	- Knitted or crocheted	kg
5906.99	-	- Other	kg
59.07	5907.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE.	kg
59.08	5908.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED.	kg
59.09	5909.00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS.	kg
59.10	5910.00	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.	kg
59.11		TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER.	

5911.10	-	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)	kg
5911.20	-	Bolting cloth, whether or not made up	kg
	-	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	
5911.31	-	- Weighing less than 650 g/m ²	kg
5911.32	-	- Weighing 650 g/m ² or more	kg
5911.40	-	Straining cloth of a kind used in oil presses or the like, including that of human hair	kg
5911.90	-	Other	kg

CHAPTER 60
KNITTED OR CROCHETED FABRICS

60.01

PILE FABRICS, INCLUDING "LONG PILE" FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED.

6001.10	-	"Long pile" fabrics	kg
	-	Looped pile fabrics:	
6001.21	-	- Of cotton	kg
6001.22	-	- Of man-made fibres	kg
6001.29	-	- Of other textile materials	kg
	-	Other:	
6001.91	-	- Of cotton	kg
6001.92	-	- Of man-made fibres	kg
6001.99	-	- Of other textile materials	kg

60.02

OTHER KNITTED OR CROCHETED FABRICS.

6002.10	-	Of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread	kg
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6002.20	-	Other of a width not exceeding 30 cm	kg
6002.30	-	Of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread	kg
	-	Other fabrics, warp knit (including those made on galloon knitting machines):	
6002.41	-	- Of wool or fine animal hair	kg
6002.42	-	- Of cotton	kg
6002.43	-	- Of man-made fibres	kg
6002.49	-	- Other	kg
	-	Other:	
6002.91	-	- Of wool or fine animal hair	kg
6002.92	-	- Of cotton	kg
6002.93	-	- Of man-made fibres	kg
6002.99	-	- Other	kg

CHAPTER 61
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

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 (EXCLUDING THOSE OF HEADING NO. 61.03).**

6101.10	-	Of wool or fine animal hair	u
6101.20	-	Of cotton	u
6101.30	-	Of man-made fibres	u
6101.90	-	Of other textile materials	u

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 (EXCLUDING THOSE OF HEADING NO. 61.04).**

6102.10	-	Of wool or fine animal hair	u
6102.20	-	Of cotton	u
6102.30	-	Of man-made fibres	u
6102.90	-	Of other textile materials	u
61.03		MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (EXCLUDING SWIMWEAR), KNITTED OR CROCHETED.	
	-	Suits:	
6103.11	-	- Of wool or fine animal hair	u
6103.12	-	- Of synthetic fibres	u
6103.19	-	- Of other textile materials	u
	-	Ensembles:	
6103.21	-	- Of wool or fine animal hair	u
6103.22	-	- Of cotton	u
6103.23	-	- Of synthetic fibres	u
6103.29	-	- Of other textile materials	u
	-	Jackets and blazers:	
6103.31	-	- Of wool or fine animal hair	u
6103.32	-	- Of cotton	u
6103.33	-	- Of synthetic fibres	u
6103.39	-	- Of other textile materials	u
	-	Trousers, bib and brace overalls, breeches and shorts:	
6103.41	-	- Of wool or fine animal hair	u
6103.42	-	- Of cotton	u
6103.43	-	- Of synthetic fibres	u
6103.49	-	- Of other textile materials	u

61.04**WOMEN'S OR GIRLS' SUITS, ENSEMBLES,
JACKETS, DRESSES, SKIRTS, DIVIDED
SKIRTS, TROUSERS, BIB AND BRACE
OVERALLS, BREECHES AND SHORTS
(EXCLUDING SWIMWEAR), KNITTED OR
CROCHETED.**

	-	Suits:	
6104.11	-	- Of wool or fine animal hair	u
6104.12	-	- Of cotton	u
6104.13	-	- Of synthetic fibres	u
6104.19	-	- Of other textile materials	u
	-	Ensembles:	
6104.21	-	- Of wool or fine animal hair	u
6104.22	-	- Of cotton	u
6104.23	-	- Of synthetic fibres	u
6104.29	-	- Of other textile materials	u
	-	Jackets:	
6104.31	-	- Of wool or fine animal hair	u
6104.32	-	- Of cotton	u
6104.33	-	- Of synthetic fibres	u
6104.39	-	- Of other textile materials	u
	-	Dresses:	
6104.41	-	- Of wool or fine animal hair	u
6104.42	-	- Of cotton	u
6104.43	-	- Of synthetic fibres	u
6104.44	-	- Of artificial fibres	u
6104.49	-	- Of other textile materials	u
	-	Skirts and divided skirts:	
6104.51	-	- Of wool or fine animal hair	u
6104.52	-	- Of cotton	u
6104.53	-	- Of synthetic fibres	u

6104.59	-	-	Of other textile material	u
	-		Trousers, bib and brace overalls, breeches and shorts:	
6104.61	-	-	Of wool or fine animal hair	u
6104.62	-	-	Of cotton	u
6104.63	-	-	Of synthetic fibres	u
6104.69	-	-	Of other textile materials	u
61.05			MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED.	
6105.10	-		Of cotton	u
6105.20	-		Of man-made fibres	u
6105.90	-		Of other textile materials	u
61.06			WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED.	
6106.10	-		Of cotton	u
6106.20	-		Of man-made fibres	u
6106.90	-		Of other textile materials	u
61.07			MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.	
	-		Underpants and briefs:	
6107.11	-	-	Of cotton	u
6107.12	-	-	Of man-made fibres	u
6107.19	-	-	Of other textile materials	u
	-		Nightshirts and pyjamas:	
6107.21	-	-	Of cotton	u
6107.22	-	-	Of man-made fibres	u
6107.29	-	-	Of other textile materials	u
	-		Other:	
6107.91	-	-	Of cotton	u

6107.92	-	-	Of man-made fibres	u
6107.99	-	-	Of other textile materials	u
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:	
6108.11	-	-	Of man-made fibres	u
6108.19	-	-	Of other textile materials	u
	-		Briefs and panties	u
6108.21	-	-	Of cotton	u
6108.22	-	-	Of man-made fibres	u
6108.29	-	-	Of other textile materials	u
	-		Nightdresses and pyjamas:	
6108.31	-	-	Of cotton	u
6108.32	-	-	Of man-made fibres	u
6108.39	-	-	Of other textile materials	u
	-		Other:	
6108.91	-	-	Of cotton	u
6108.92	-	-	Of man-made fibres	u
6108.99	-	-	Of other textile materials	u
61.09			T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED.	
6109.10	-		Of cotton	u
6109.90	-		Of other textile materials	u
61.10			JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.	
6110.10	-		Of wool or fine animal hair	u
6110.20	-		Of cotton	u
6110.30	-		Of man-made fibres	u

	6110.90	-	Of other textile materials	u
61.11			BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED.	
	6111.10	-	Of wool or fine animal hair	kg
	6111.20	-	Of cotton	kg
	6111.30	-	Of synthetic fibres	kg
	6111.90	-	Of other textile materials	kg
61.12			TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED.	
		-	Track suits:	
	6112.11	-	- Of cotton	u
	6112.12	-	- Of synthetic fibres	u
	6112.19	-	- Of other textile materials	u
	6112.20	-	Ski suits	u
		-	Men's or boys' swimwear:	
	6112.31	-	- Of synthetic fibres	u
	6112.39	-	- Of other textile materials	u
		-	Women's or girls' swimwear:	
	6112.41	-	- Of synthetic fibres	u
	6112.49	-	- Of other textile materials	u
61.13	6113.00		GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING NO. 59.03, 59.06 OR 59.07.	kg
61.14			OTHER GARMENTS, KNITTED OR CROCHETED.	
	6114.10	-	Of wool or fine animal hair	kg
	6114.20	-	Of cotton	kg
	6114.30	-	Of man-made fibres	kg
	6114.90	-	Of other textile materials	kg

61.15		PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING STOCKINGS FOR VARICOSE VEINS AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED.	
	-	Panty hose and tights:	
6115.11	-	- Of synthetic fibres, measuring per single yarn less than 67 decitex	kg
6115.12	-	- Of synthetic fibres, measuring per single yarn 67 decitex or more	kg
6115.19	-	- Of other textile materials	kg
6115.20	-	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	kg
	-	Other:	
6115.91	-	- Of wool or fine animal hair	kg
6115.92	-	- Of cotton	kg
6115.93	-	- Of synthetic fibres	kg
6115.99	-	- Of other textile materials	kg
61.16		GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED.	
6116.10	-	Impregnated, coated or covered with plastics or rubber	kg
	-	Other:	
6116.91	-	- Of wool or fine animal hair	kg
6116.92	-	- Of cotton	kg
6116.93	-	- Of synthetic fibres	kg
6116.99	-	- Of other textile materials	kg
61.17		OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES.	
6117.10	-	Shawls, scarves, mufflers, mantillas, veils and the like	u
6117.20	-	Ties, bow ties and cravats	kg

6117.80	-	Other accessories	kg
6117.90	-	Parts	kg

CHAPTER 62
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

62.01		MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES (EXCLUDING THOSE OF HEADING NO. 62.03).	
	-	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6201.11	-	- Of wool or fine animal hair	u
6201.12	-	- Of cotton	u
6201.13	-	- Of man-made fibres	u
6201.19	-	- Of other textile materials	u
	-	Other:	
6201.91	-	- Of wool or fine animal hair	u
6201.92	-	- Of cotton	u
6201.93	-	- Of man-made fibres	u
6201.99	-	- Of other textile materials	u
62.02		WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES (EXCLUDING THOSE OF HEADING NO. 62.04).	
	-	Overcoats, raincoats, car-coats, capes, cloaks, and similar articles:	
6202.11	-	- Of wool or fine animal hair	u
6202.12	-	- Of cotton	u
6202.13	-	- Of man-made fibres	u
6202.19	-	- Of other textile materials	u

	-	Other:	
6202.91	-	- Of wool or fine animal hair	u
6202.92	-	- Of cotton	u
6202.93	-	- Of man-made fibres	u
6209.99	-	- Of other textile materials	u
62.03		MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (EXCLUDING SWIMWEAR).	
	-	Suits:	
6203.11	-	- Of wool or fine animal hair	u
6203.12	-	- Of synthetic fibres	u
6203.19	-	- Of other textile materials	u
		Ensembles:	
6203.21	-	- Of wool or fine animal hair	u
6203.22	-	- Of cotton	u
6203.23	-	- Of synthetic fibres	u
6203.29	-	- Of other textile materials	u
	-	Jackets and blazers:	
6203.31	-	- Of wool or fine animal hair	u
6203.32	-	- Of cotton	u
6203.33	-	- Of synthetic fibres	u
6203.39	-	- Of other textile materials	u
	-	Trousers, bib and brace overalls, breeches and shorts:	
6203.41	-	- Of wool or fine animal hair	u
6203.42	-	- Of cotton	u
6203.43	-	- Of synthetic fibres	u
6203.49	-	- Of other textile materials	u

62.04**WOMEN'S OR GIRLS' SUITS, ENSEMBLES,
JACKETS, DRESSES, SKIRTS, DIVIDED
SKIRTS, TROUSERS, BIB AND BRACE
OVERALLS, BREECHES AND SHORTS
(EXCLUDING SWIMWEAR).**

	-	Suits:	
6204.11	-	- Of wool or fine animal hair	u
6204.12	-	- Of cotton	u
6204.13	-	- Of synthetic fibres	u
6204.19	-	- Of other textile materials	u
	-	Ensembles:	
6204.21	-	- Of wool or fine animal hair	u
6204.22	-	- Of cotton	u
6204.23	-	- Of synthetic fibres	u
6204.29	-	- Of other textile materials	u
	-	Jackets and blazers:	
6204.31	-	- Of wool or fine animal hair	u
6204.32	-	- Of cotton	u
6204.33	-	- Of synthetic fibres	u
6204.39	-	- Of other textile materials	u
	-	Dresses:	
6204.41	-	- Of wool or fine animal hair	u
6204.42	-	- Of cotton	u
6204.43	-	- Of synthetic fibres	u
6204.44	-	- Of artificial fibres	u
6204.49	-	- Of other textile materials	u
	-	Skirts and divided skirts:	
6204.51	-	- Of wool or fine animal hair	u
6204.52	-	- Of cotton	u
6204.53	-	- Of synthetic fibres	u
6204.59	-	- Of other textile materials	u

	-	Trousers, bib and brace overalls, breeches and shorts:	
6204.61	-	- Of wool or fine animal hair	u
6204.62	-	- Of cotton	u
6204.63	-	- Of synthetic fibres	u
6204.69	-	- Of other textile materials	u
62.05		MEN'S OR BOYS' SHIRTS.	
6205.10	-	Of wool or fine animal hair	u
6205.20	-	Of cotton	u
6205.30	-	Of man-made fibres	u
6205.90	-	Of other textile materials	
62.06		WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES.	
6206.10	-	Of silk or silk waste	u
6206.20	-	Of wool or fine animal hair	u
6206.30	-	Of cotton	u
6206.40	-	Of man-made fibres	u
6206.90	-	Of other textile materials	u
62.07		MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES.	
	-	Underpants and briefs:	
6207.11	-	- Of cotton	u
6207.19	-	- Of other textile materials	u
	-	Nightshirts and pyjamas:	
6207.21	-	- Of cotton	u
6207.22	-	- Of man-made fibres	u
6207.29	-	- Of other textile materials	u
	-	Other:	

6207.91	-	-	Of cotton	kg
6207.92	-	-	Of man-made fibres	kg
6207.99	-	-	Of other textile materials	kg
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:	
6208.11	-	-	Of man-made fibres	u
6208.19	-	-	Of other textile materials	u
	-		Nightdresses and pyjamas:	
6208.21	-	-	Of cotton	u
6208.22	-	-	Of man-made fibres	u
6208.29	-	-	Of other textile materials	u
	-		Other:	
6208.91	-	-	Of cotton	kg
6208.92	-	-	Of man-made fibres	kg
6208.99	-	-	Of other textile materials	kg
62.09			BABIES' GARMENTS AND CLOTHING ACCESSORIES.	
6209.10	-		Of wool or fine animal hair	kg
6209.20	-		Of cotton	kg
6209.30	-		Of synthetic fibres	kg
6209.90	-		Of other textile materials	kg
62.10			GARMENTS, MADE UP OF FABRICS OF HEADING NO. 56.02, 56.03, 59.03, 59.06 OR 59.07.	
6210.10	-		Of fabrics of heading No. 56.02 or 56.03	kg
6210.20	-		Other garments, of the type described in subheadings 6201.11 to 6201.19	u

6210.30	-	Other garments, of the type described in subheadings 6202.11 to 6202.19	u
6210.40	-	Other men's or boys' garments	kg
6210.50	-	Other women's or girls' garments	kg
62.11		TRACKSUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS.	
	-	Swimwear:	
6211.11	-	- Men's or boys'	u
6211.12	-	- Women's or girls'	u
6211.20	-	Ski suits	u
	-	Other garments, men's or boys':	
6211.31	-	- Of wool or fine animal hair	kg
6211.32	-	- Of cotton	kg
6211.33	-	- Of man-made fibres	kg
6211.39	-	- Of other textile materials	kg
	-	Other garments, women's or girls':	
6211.41	-	- Of wool or fine animal hair	kg
6211.42	-	- Of cotton	kg
6211.43	-	- Of man-made fibres	kg
6211.49	-	- Of other textile materials	kg
62.12		BRASSIÈRES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED.	
6212.10	-	Brassières	kg
6212.20	-	Girdles and panty-girdles	kg
6212.30	-	Corselettes	kg
6212.90	-	Other	kg
62.13		HANDKERCHIEFS.	
6213.10	-	Of silk or silk waste	kg
6213.20	-	Of cotton	kg

	6213.90	-	Of other textile materials	kg
62.14			SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE.	
	6214.10	-	Of silk or silk waste	u
	6214.20	-	Of wool or fine animal hair	u
	6214.30	-	Of synthetic fibres	u
	6214.40	-	Of artificial fibres	u
	6214.90	-	Of other textile materials	u
62.15			TIES, BOW TIES AND CRAVATS.	
	6215.10	-	Of silk or silk waste	kg
	6215.20	-	Of man-made fibres	kg
	6215.90	-	Of other textile materials	kg
62.16	6216.00		GLOVES, MITTENS AND MITTS.	kg
	62.17		OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES (EXCLUDING THOSE OF HEADING NO. 62.12).	
	6217.10	-	Accessories	kg
	6217.90	-	Parts	kg

**CHAPTER 63
OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE
ARTICLES; RAGS**

63.01			BLANKETS AND TRAVELLING RUGS.	
	6301.10	-	Electric blankets	u
	6301.20	-	Blankets (excluding electric blankets) and travelling rugs, of wool or of fine animal hair	kg
	6301.30	-	Blankets (excluding electric blankets) and travelling rugs, of cotton	kg
	6301.40	-	Blankets (excluding electric blankets) and travelling rugs, of synthetic fibres	kg
	6301.90	-	Other blankets and travelling rugs	kg

63.02**BED LINEN, TABLE LINEN, TOILET LINEN
AND KITCHEN LINEN.**

6302.10	-	Bed linen, knitted or crocheted	kg
	-	Other bed linen, printed:	
6302.21	-	- Of cotton	kg
6302.22	-	- Of man-made fibres	kg
6302.29	-	- Of other textile materials	kg
	-	Other bed linen:	
6302.31	-	- Of cotton	kg
6302.32	-	- Of man-made fibres	kg
6302.39	-	- Of other textile materials	kg
6302.40	-	Table linen, knitted or crocheted	kg
	-	Other table linen:	
6302.51	-	- Of cotton	kg
6302.52	-	- Of flax	kg
6302.53	-	- Of man-made fibres	kg
6302.59	-	- Of other textile materials	kg
6302.60	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg
	-	Other:	
6302.91	-	- Of cotton	kg
6302.92	-	- Of flax	kg
6302.93	-	- Of man-made fibres	kg
6302.99	-	- Of other textile materials	kg

63.03**CURTAINS (INCLUDING DRAPES) AND
INTERIOR BLINDS; CURTAIN OR BED
VALANCES.**

	-	Knitted or crocheted:	
6303.11	-	- Of cotton	kg
6303.12	-	- Of synthetic fibres	kg
6303.19	-	- Of other textile materials	kg

	-	Other:	
6303.91	-	- Of cotton	kg
6303.92	-	- Of synthetic fibres	kg
6303.99	-	- Of other textile materials	kg
63.04		OTHER FURNISHING ARTICLES (EXCLUDING THOSE OF HEADING NO. 94.04).	
	-	Bedspreads:	
6304.11	-	- Knitted or crocheted	kg
6304.19	-	- Other	kg
	-	Other:	
6304.91	-	- Knitted or crocheted	kg
6304.92	-	- Not knitted or crocheted, of cotton	kg
6304.93	-	- Not knitted or crocheted, of synthetic fibres	kg
6304.99	-	- Not knitted or crocheted, of other textile materials	kg
63.05		SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS.	
6305.10	-	Of jute or of other textile bast fibres of heading No. 53.03	kg
6305.20	-	Of cotton	kg
	-	Of man-made textile materials:	
6305.32	-	- Flexible intermediate bulk containers	kg
6305.33	-	- Other, of polyethylene or polypropylene strip or the like	kg
6305.39	-	- Other	kg
6305.90	-	Of other textile materials	kg
63.06		TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS.	
	-	Tarpaulins, awnings and sunblinds:	
6306.11	-	- Of cotton	kg
6306.12	-	- Of synthetic fibres	kg

6306.19	-	-	Of other textile materials	kg
	-		Tents:	
6306.21	-	-	Of cotton	kg
6306.22	-	-	Of synthetic fibres	kg
6306.29	-	-	Of other textile materials	kg
	-		Sails:	
6306.31	-	-	Of synthetic fibres	kg
6306.39	-	-	Of other textile materials	kg
	-		Pneumatic mattresses:	
6306.41	-	-	Of cotton	kg
6306.49	-	-	Of other textile materials	kg
	-		Other:	
6306.91	-	-	Of cotton	kg
6306.99	-	-	Of other textile materials	kg

63.07

OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS.

6307.10	-		Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg
6307.20	-		Life-jackets and life-belts	kg
6307.90	-		Other	kg

**SUB-CHAPTER II
SETS**

63.08	6308.00		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.	kg
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**SUB-CHAPTER III
WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS**

63.09	6309.00		WORN CLOTHING AND OTHER WORN ARTICLES.	kg
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.	
	6310.10	-	Sorted	kg
	6310.90	-	Other	kg

**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**

64.01		WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES.	
	6401.10	- Footwear incorporating a protective metal toe-cap	2u
		- Other footwear:	
	6401.91	- - Covering the knee	2u
	6401.92	- - Covering the ankle but not covering the knee	2u
	6401.99	- - Other	2u
64.02		OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS.	
		- Sports footwear:	
	6402.12	- - Ski-boots, cross-country ski footwear and snowboard boots	2u
	6402.19	- - Other	2u
	6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u
	6402.30	- Other footwear, incorporating a protective metal toe-cap	2u
		- Other footwear:	
	6402.91	- - Covering the ankle	2u
	6402.99	- - Other	2u
64.03		FOOTWEAR, WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER.	

	-	Sports footwear:	
6403.12	-	- Ski-boots, cross-country ski footwear and snowboard boots	2u
6403.19	-	- Other	
6403.20	-	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u
6403.30	-	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	2u
6403.40	-	Other footwear, incorporating a protective metal toe-cap	2u
	-	Other footwear with outer soles of leather:	
6403.51	-	- Covering the ankle	2u
6403.59	-	- Other	2u
	-	Other footwear:	
6403.91	-	- Covering the ankle	2u
6403.99	-	- Other	2u
64.04		FOOTWEAR WITH OUTER SOLES OR RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS.	
	-	Footwear with outer soles of rubber or plastics:	
6404.11	-	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	2u
6404.19	-	- Other	2u
6404.20	-	Footwear with outer soles of leather or composition leather	2u
64.05		OTHER FOOTWEAR.	
6405.10	-	With uppers of leather or composition leather	2u
6405.20	-	With uppers of textile materials	2u
6405.90	-	Other	2u

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.	
6406.10	-	Uppers and parts thereof (excluding stiffeners)	kg
6406.20	-	Outer soles and heels, of rubber or plastic	kg
	-	Other:	
6406.91	-	- Of wood	kg
6406.99	-	- Of other materials	kg

**CHAPTER 65
HEADGEAR AND PARTS THEREOF**

65.01	6501.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT.	kg
65.02	6502.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED.	kg
65.03	6503.00	FELT HATS AND OTHER FELT HEADGEAR, MADE FROM THE HAT BODIES, HOODS OF PLATEAUX OF HEADING NO. 65.01, WHETHER OR NOT LINED OR TRIMMED.	u
65.04	6504.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.	kg
65.05		HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.	
6505.10	-	Hair-nets	kg
6505.90	-	Other	kg

65.06		OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED.	
	6506.10	- Safety headgear	u
		- Other:	
	6506.91	- - Of rubber or of plastics	kg
	6506.92	- - Of furskin	kg
	6506.99	- - Of other materials	kg
65.07	6507.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR.	

**CHAPTER 66
UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS,
RIDING-CROPS AND PARTS THEREOF**

66.01		UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS).	
	6601.10	- Garden or similar umbrellas	u
		- Other:	
	6601.91	- - Having a telescopic shaft	u
	6601.99	- - Other	u
66.02	6602.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE.	u
66.03		PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING NO. 66.01 OR 66.02.	
	6603.10	- Handles and knobs	kg
	6603.20	- Umbrella frames, including frames mounted on shafts (sticks)	kg
	6603.90	- Other	kg

**CHAPTER 67
PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

67.01 **SKINS AND OTHER PARTS OF BIRDS WITH FEATHERS ATTACHED**

67.01	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (EXCLUDING GOODS OF HEADING NO. 05.05 AND WORKED QUILLS AND SCAPES).	kg
67.02	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT.	
6702.10	- Of plastics	kg
6702.90	- Of other materials	kg
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.	kg
67.04	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED.	
	- Of synthetic textile materials:	
6704.11	- - Complete wigs	kg
6704.19	- - Other	kg
6704.20	- Of human hair	kg
6704.90	- Of other materials	kg

MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

68.01	6801.00	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCLUDING SLATE).	kg
68.02		WORKED MONUMENTAL OR BUILDING STONE (EXCLUDING SLATE) AND ARTICLES THEREOF (EXCLUDING GOODS OF HEADING NO. 68.01); MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE).	
	6802.10	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
	6802.21	- - Marble, travertine and alabaster	kg
	6802.22	- - Other calcareous stone	kg
	6802.23	- - Granite	kg
	6802.29	- - Other stone	kg
		- Other:	
	6802.91	- - Marble, travertine and alabaster	kg
	6802.92	- - Other calcareous stone	kg
	6802.93	- - Granite	kg
	6802.99	- - Other stone	kg
68.03	6803.00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE.	kg

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.	
	6804.10	- Millstones and grindstones for milling, grinding or pulping	kg
		- Other millstones, grindstones, grinding wheels and the like:	
	6804.21	- - Of agglomerated synthetic or natural diamond	kg
	6804.22	- - Of other agglomerated abrasives or of ceramics	kg
	6804.23	- - Of natural stone	kg
	6804.30	- Hand sharpening or polishing stones	kg
68.05		NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASIS OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP.	
	6805.10	- On a base of woven textile fabrics only	kg
	6805.20	- On a base of paper or paperboard only	kg
	6805.30	- On a base of other materials	kg
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 (EXCLUDING THOSE OF HEADING NO. 68.11 OR 68.12 OR OF CHAPTER 69).	
	6806.10	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg

	6806.20	-	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg
	6806.90	-	Other	kg
68.07			ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH).	
	6807.10	-	In rolls	kg
	6807.90	-	Other	kg
68.08	6808.00		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.	kg
68.09			ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER.	
		-	Boards, sheets, panels, tiles and similar articles, not ornamented:	
	6809.11	-	- Faced or reinforced with paper or paperboard only	kg
	6809.19	-	- Other	kg
	6809.90	-	Other articles	kg
68.10			ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED.	
		-	Tiles, flagstones, bricks and similar articles:	
	6810.11	-	- Building blocks and bricks	kg
	6810.19	-	- Other	kg
		-	Other articles:	
	6810.91	-	- Prefabricated structural components for building or civil engineering	kg
	6810.99	-	- Other	kg
68.11			ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE.	

6811.10	-	Corrugated sheets	kg
6811.20	-	Other sheets, panels, tiles and similar articles	kg
6811.30	-	Tubes, pipes and tube or pipe fittings	kg
6811.90	-	Other articles	kg
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 (EXCLUDING GOODS OF HEADING NO. 68.11 OR 68.13).	
6812.10	-	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	kg
6812.20	-	Yarn and thread	kg
6812.30	-	Cords and string, whether or not plaited	kg
6812.40	-	Woven or knitted fabric	kg
6812.50	-	Clothing, clothing accessories footwear and headgear	kg
6812.60	-	Paper, millboard and felt	kg
6812.70	-	Compressed asbestos fibre jointing, in sheets or rolls	kg
6812.90	-	Other	kg
68.13		FRICITION 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.	
6813.10	-	Brake linings and pads	kg
6813.90	-	Other	kg

68.14		WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS.	
	6814.10	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg
	6814.90	- Other	kg
68.15		ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED.	
	6815.10	- Non-electrical articles of graphite or other carbon	kg
	6815.20	- Articles of peat	kg
		- Other articles:	
	6815.91	- - Containing magnesite, dolomite or chromite	kg
	6815.99	- - Other	kg

**CHAPTER 69
CERAMIC PRODUCTS**

**SUB-CHAPTER I
GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND
REFRACTORY GOODS**

69.01	6901.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS.	kg
69.02		REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS (EXCLUDING THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS).	
	6902.10	- Containing by mass, singly or together, more than 50 per cent of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	kg

6902.20	-	Containing by mass more than 50 per cent of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	kg
6902.90	-	Other	kg
69.03		OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS) (EXCLUDING THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS).	
6903.10	-	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	kg
6903.20	-	Containing by mass more than 50 per cent of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	kg
6903.90	-	Other	kg
SUB-CHAPTER II OTHER CERAMIC PRODUCTS			
69.04		CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE.	
6904.10	-	Building bricks	1000u
6904.90	-	Other	kg
69.05		ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS.	
6905.10	-	Roofing tiles	kg
6905.90	-	Other	kg
69.06	6906.00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS.	kg
69.07		UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING.	

6907.10	-	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m ²
6907.90	-	Other	m ²
69.08		GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING.	
6908.10	-	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m ²
6908.90	-	Other	m ²
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:	
6909.11	-	- Of porcelain or china	kg
6909.12	-	- Articles having a hardness equivalent to 9 or more on the Mohs scale	kg
6909.19	-	- Other	kg
6909.90	-	Other	kg
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	u
6910.90	-	Other	u
69.11		TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA.	

	6911.10	-	Tableware and kitchenware	kg
	6911.90	-	Other	kg
69.12	6912.00		CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES (EXCLUDING THOSE OF PORCELAIN OR CHINA)	kg
69.13			STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES.	
	6913.10	-	Of porcelain or china	kg
	6913.90	-	Other	kg
69.14			OTHER CERAMIC ARTICLES.	
	6914.10	-	Of porcelain or china	kg
	6914.90	-	Other	kg

CHAPTER 70 GLASS AND GLASSWARE

70.01	7001.00		CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS.	
	70.02		GLASS IN BALLS (EXCLUDING MICROSPHERES OF HEADING NO. 70.18), RODS AND TUBES, UNWORKED.	
	7002.10	-	Balls	kg
	7002.20	-	Rods	kg
		-	Tubes:	
	7002.31	-	- Of fused quartz or other fused silica	kg
	7002.32	-	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg
	7002.39	-	- Other	kg
70.03			CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NONREFLECTING LAYER, BUT NOT OTHERWISE WORKED.	
		-	Non-wired sheets:	

	7003.12	-	- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m ²
	7003.19	-	- Other	m ²
	7003.20	-	Wired sheets	m ²
	7003.30	-	Profiles	m ²
70.04			DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.	
	7004.20	-	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m ²
	7004.90	-	Other glass	m ²
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.	
	7005.10	-	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m ²
		-	Other non-wired glass:	
	7005.21	-	- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m ²
	7005.29	-	- Other	m ²
	7005.30	-	Wired glass	m ²
70.06	7006.00		GLASS OF HEADING NO. 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS.	kg
70.07			SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS.	
		-	Toughened (tempered) safety glass:	
	7007.11	-	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg

	7007.19	-	- Other	m ²
		-	Laminated safety glass:	
	7007.21	-	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg
	7007.29	-	- Other	m ²
70.08	7008.00		MULTIPLE-WALLED INSULATING UNITS OF GLASS.	kg
70.09			GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS.	
	7009.10	-	Rear-view mirrors for vehicles	kg
		-	Other:	
	7009.91	-	- Unframed	kg
	7009.92	-	- Framed	kg
70.10			CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS.	
	7010.10	-	Ampoules	kg
	7010.20	-	Stoppers, lids and other closures	kg
		-	Other, of a capacity:	
	7010.91	-	- Exceeding 1 l	kg
	7010.92	-	- Exceeding 0.33 l but not exceeding 1 l	kg
	7010.93	-	- Exceeding 0.15 l but not exceeding 0.33 l	kg
	7010.94	-	- Not exceeding 0.15 l	kg
70.11			GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE.	
	7011.10	-	For electric lighting	kg
	7011.20	-	For cathode-ray tubes	kg

	7011.90	-	Other	kg
70.12	7012.00		GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS.	u
70.13			GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (EXCLUDING THAT OF HEADING NO. 70.10 OR 70.18).	
	7013.10	-	Of glass-ceramics	kg
		-	Drinking glasses (excluding that of glass-ceramics):	
	7013.21	-	- Of lead crystal	kg
	7013.29	-	- Other	kg
		-	Glassware of a kind used for table (excluding drinking glasses) or kitchen purposes (excluding those of glass-ceramics):	
	7013.31	-	- Of lead crystal	kg
	7013.32	-	- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg
	7013.39	-	- Other	kg
		-	Other glassware:	
	7013.91	-	- Of lead crystal	kg
	7013.99	-	- Other	kg
70.14	7014.00		SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (EXCLUDING THOSE OF HEADING NO. 70.15), NOT OPTICALLY WORKED.	kg
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.	
	7015.10	-	Glasses for corrective spectacles	kg
	7015.90	-	Other	kg

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.	
	7016.10	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg
	7016.90	- Other	kg
70.17		LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED.	
	7017.10	- Of fused quartz or other fused silica	kg
	7017.20	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg
	7017.90	- Other	kg
70.18		GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF (EXCLUDING IMITATION JEWELLERY); GLASS EYES (EXCLUDING PROSTHETIC ARTICLES); STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS (EXCLUDING IMITATION JEWELLERY); GLASS MICROSPHERES NOT EXCEEDING 1 mm IN DIAMETER.	
	7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg
	7018.20	- Glass microspheres not exceeding 1 mm in diameter	kg
	7018.90	- Other	kg
70.19		GLASS FIBRES (INCLUDING GLASS WOOL)	

	-	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:	
7019.31	-	- Mats	kg
7019.32	-	- Thin sheets (violes)	kg
7019.39	-	- Other	kg
7019.40	-	Woven fabrics of rovings	kg
	-	Other woven fabrics:	
7019.51	-	- Of a width not exceeding 30 cm	kg
7019.52	-	- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	kg
7019.59	-	- Other	kg
7019.90	-	- Other	kg
70.20	7020.00	OTHER ARTICLES OF GLASS.	kg

**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**

**SUB-CHAPTER 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.	
7101.10	-	Natural pearls	kg
	-	Cultured pearls:	
7101.21	-	- Unworked	kg
7101.22	-	- Worked	kg

71.02		DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET.	
	7102.10	- Unworked	carat
		- Industrial:	
	7102.21	- - Unworked or simply sawn, cleaved or bruted	carat
	7102.29	- - Other	carat
		- Non-industrial:	
	7102.31	- - Unworked or simply sawn, cleaved or bruted	carat
	7102.39	- - Other	carat
71.03		PRECIOUS STONES (EXCLUDING DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (EXCLUDING DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.	
	7103.10	- Unworked or simply sawn or roughly shaped	kg
		- Otherwise worked:	
	7103.91	- - Rubies, sapphires and emeralds	carat
	7103.99	- - Other	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.	
	7104.10	- Piezo-electric quartz	kg
	7104.20	- Other, unworked or simply sawn or roughly shaped	kg
	7104.90	- Other	kg
71.05		DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES.	

7105.10	-	Of diamonds	carat
7105.90	-	Other	kg

SUB-CHAPTER 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.	
	7106.10	- Powder	kg
		- Other:	
	7106.91	- - Unwrought	kg
	7106.92	- - Semi-manufactured	kg
71.07	7107.00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	kg
71.08		GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.	
		- Non-monetary:	
	7108.11	- - Powder	kg
	7108.12	- - Other unwrought forms	kg
	7108.13	- - Other semi-manufactured forms	kg
	7108.20	- Monetary	kg
71.09	7109.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	kg
71.10		PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.	
		- Platinum:	
	7110.11	- - Unwrought or in powder form	kg
	7110.19	- - Other	kg
		- Palladium:	

	7110.21	-	- Unwrought or in powder form	kg
	7110.29	-	- Other	kg
		-	Rhodium:	
	7110.31	-	- Unwrought or in powder form	kg
	7110.39	-	- Other	kg
		-	Iridium, osmium and ruthenium:	
	7110.41	-	- Unwrought or in powder form	kg
	7110.49	-	- Other	kg
71.11	7111.00		BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	kg
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.	
	7112.10	-	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg
	7112.20	-	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg
	7112.90	-	Other	kg

SUB-CHAPTER 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:	
	7113.11	-	- Of silver, whether or not plated or clad with other precious metal	kg
	7113.19	-	- Of other precious metal, whether or not plated or clad with precious metal	kg

7113.20	-	Of base metal clad with precious metal	kg
71.14		ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.	
	-	Of precious metal whether or not plated or clad with precious metal:	
7114.11	-	- Of silver, whether or not plated or clad with other precious metal	kg
7114.19	-	- Of other precious metal, whether or not plated or clad with precious metal	kg
7114.20	-	Of base metal clad with precious metal	kg
71.15		OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.	
7115.10	-	Catalysts in the form of wire cloth or grill, of platinum	kg
7115.90	-	Other	kg
71.16		ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED).	
7116.10	-	Of natural or cultured pearls	kg
7116.20	-	Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg
71.17		IMITATION JEWELLERY.	
	-	Of base metal, whether or not plated with precious metal:	
7117.11	-	- Cuff-links and studs	kg
7117.19	-	- Other	kg
71.18		COIN.	
7118.10	-	Coin (excluding gold coin), not being legal tender	kg
7118.90	-	Other	kg

**SECTION XV
BASE METALS AND ARTICLES OF BASE METAL**

SUB-CHAPTER I
PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM

72.01		PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS.	
	7201.10	- Non-alloy pig iron containing by weight 0,5 per cent or less of phosphorous	kg
	7201.20	- Non-alloy pig iron containing by weight more than 0,5 per cent of phosphorous	kg
	7201.50	- Alloy pig iron; spiegeleisen	kg
72.02		FERRO-ALLOYS.	
		- Ferro-manganese:	
	7202.11	- - Containing by weight more than 2 per cent of carbon	kg
	7202.19	- - Other	kg
		- Ferro-silicon:	
	7202.21	- - Containing by weight more than 55 per cent of silicon	kg
	7202.29	- - Other	kg
	7202.30	- Ferro-silico-manganese	kg
		- Ferro-chromium:	
	7202.41	- - Containing by weight more than 4 per cent of carbon	kg
	7202.49	- - Other	kg
	7202.60	- Ferro-nickel	kg
	7202.70	- Ferro-molybdenum	kg
	7202.80	- Ferro-tungsten and ferro-silico-tungsten	kg
		- Other:	
	7202.91	- - Ferro-titanium and ferro-silico-titanium	kg
	7202.92	- - Ferro-vanadium	kg
	7202.93	- - Ferro-niobium	kg
	7202.99	- - Other	kg

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 MASS OF 99,94 PER CENT, IN LUMPS, PELLETS OR SIMILAR FORMS.	
	7203.10	- Ferrous products obtained by direct reduction of iron ore	kg
	7203.90	- Other	kg
72.04		FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL.	
	7204.10	- Waste and scrap of cast iron	kg
		- Waste and scrap of alloy steel:	
	7204.21	- - Of stainless steel	kg
	7204.29	- - Other	kg
	7204.30	- Waste and scrap of tinned iron or steel	kg
		- Other waste and scrap:	
	7204.41	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg
	7204.49	- - Other	kg
	7204.50	- Remelting scrap ingots	kg
72.05		GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL.	
	7205.10	- Granules	kg
		- Powders:	
	7205.21	- - Of alloy steel	kg
	7205.29	- - Other	kg

**SUB-CHAPTER II
IRON AND NON-ALLOY STEEL**

72.06		IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING NO. 72.03).	
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7206.10	-	Ingots	kg
7206.90	-	Other	kg
72.07		SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL.	
	-	Containing by mass less than 0,25 per cent of carbon:	
7207.11	-	- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg
7207.12	-	- Other, of rectangular (excluding square) cross-section	kg
7207.19	-	- Other	kg
7207.20	-	Containing by mass 0,25 per cent or more of carbon	kg
72.08		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED.	
7208.10	-	- In coils, not further worked than hot-rolled, with patterns in relief	kg
	-	Other, in coils, not further worked than hot-rolled, pickled:	
7208.25	-	- Of a thickness of 4.75 mm or more	kg
7208.26	-	- Of a thickness of 3 mm or more but less than 4.75 mm	kg
7208.27	-	- Of a thickness of less than 3 mm	kg
	-	Other, in coils, not further worked than hot-rolled:	
7208.36	-	- Of a thickness exceeding 10 mm	kg
7208.37	-	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg
7208.38	-	- Of a thickness of 3 mm or more but less than 4.75 mm	kg
7208.39	-	- Of a thickness of less than 3 mm	kg
7208.40	-	Not in coils, not further worked than hot-rolled, with patterns in relief	kg

	-	Other, not in coils, not further worked than hot-rolled:	kg
7208.51	-	- Of a thickness exceeding 10 mm	kg
7208.52	-	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg
7208.53	-	- Of a thickness of 3 mm or more but less than 4.75 mm	kg
7208.54	-	- Of a thickness of less than 3 mm	kg
7208.90	-	Other	kg
72.09		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL OF A WIDTH OF 600 mm OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED.	
	-	In coils, not further worked than cold-rolled (cold-reduced):	
7209.15	-	- Of a thickness of 3 mm or more	kg
7209.16	-	- Of a thickness exceeding 1 mm but less than 3 mm	kg
7209.17	-	- Of a thickness of 0,5 mm or more but not exceeding 1 mm	kg
7209.18	-	- Of a thickness of less than 0,5 mm	kg
	-	Not in coils, not further worked than cold-rolled (cold-reduced):	
7209.25	-	- Of a thickness of 3 mm or more	kg
7209.26	-	- Of a thickness exceeding 1 mm but less than 3 mm	kg
7209.27	-	- Of a thickness of 0,5 mm or more but not exceeding 1 mm	kg
7209.28	-	- Of a thickness of less than 0,5 mm	kg
7209.90	-	Other	kg
72.10		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, CLAD, PLATED OR COATED.	
	-	Plated or coated with tin:	
7210.11	-	- Of a thickness of 0,5 mm or more	kg

7210.12	-	- Of a thickness of less than 0,5 mm	kg
7210.20	-	Plated or coated with lead, including terne-plate	kg
7210.30	-	Electrolytically plated or coated with zinc	kg
	-	Otherwise plated or coated with zinc:	
7210.41	-	- Corrugated	kg
7210.49	-	- Other	kg
7210.50	-	Plated or coated with chromium oxides or with chromium and chromium oxides	kg
	-	Plated or coated with aluminium:	
7210.61	-	- Plated or coated with aluminium-zinc alloys	kg
7210.69	-	- Other	kg
7210.70	-	Painted, varnished or coated with plastics	kg
7210.90	-	Other	kg
72.11		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, NOT CLAD, PLATED OR COATED.	
	-	Not further worked than hot-rolled:	
7211.13	-	- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg
7211.14	-	- Other, of a thickness of 4,75 mm or more	kg
7211.19	-	- Other	kg
	-	Not further worked than cold-rolled (cold-reduced):	
7211.23	-	- Containing by weight less than 0.25% of carbon	kg
7211.29	-	- Other	kg
7211.90	-	- Other	kg
72.12		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, CLAD, PLATED OR COATED.	
7212.10	-	Plated or coated with tin	kg

7212.20	-	Electrolytically plated or coated with zinc	kg
7212.30	-	Otherwise plated or coated with zinc	kg
7212.40	-	Painted, varnished or coated with plastics	kg
7212.50	-	Otherwise plated or coated	kg
7212.60	-	Clad	kg
72.13		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL.	
7213.10	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg
7213.20	-	Other, of free-cutting steel	kg
	-	Other	kg
7213.91	-	- Of circular cross-section measuring less than 14 mm in diameter	kg
7213.99	-	- Other	kg
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.	
7214.10	-	Forged	kg
7214.20	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	kg
7214.30	-	Other, of free-cutting steel	kg
	-	Other:	
7214.91	-	- Of rectangular (other than square) cross-section	kg
7214.99	-	- Other	kg
72.15		OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL.	
7215.10	-	Of free-cutting steel, not further worked than cold-formed or cold-finished	kg

	7215.50	-	Other, not further worked than cold-formed or cold-finished	kg
	7215.90	-	Other	kg
72.16			ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL.	
	7216.10	-	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg
		-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	
	7216.21	-	- L sections	kg
	7216.22	-	- T sections	kg
		-	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:	
	7216.31	-	- U sections	kg
	7216.32	-	- I sections	kg
	7216.33	-	- H sections	kg
	7216.40	-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg
	7216.50	-	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded angles, shapes and sections, not further worked than cold-formed or cold-finished:	kg
	7216.61	-	- Obtained from flat-rolled products	kg
	7216.69	-	- Other	kg
		-	Other:	
	7216.91	-	- Cold-formed or cold-finished from flat-rolled products	kg
	7216.99	-	- Other	kg
72.17			WIRE OF IRON OR NON-ALLOY STEEL.	
	7217.10	-	Not plated or coated, whether or not polished	kg
	7217.20	-	Plated or coated with zinc	kg

7217.30	-	Plated or coated with other base metals	kg
7217.90	-	Other	kg

SUB-CHAPTER III STAINLESS STEEL

72.18

STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL.

7218.10	-	Ingots and other primary forms	kg
	-	Other:	
7218.91	-	- Of rectangular (other than square) cross-section	kg
7218.99	-	- Other	kg

72.19

FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 mm OR MORE.

	-	Not further worked than hot-rolled, in coils:	
7219.11	-	- Of a thickness exceeding 10 mm	kg
7219.12	-	- Of a thickness of 4,75 mm or more but not exceeding 10 mm	kg
7219.13	-	- Of a thickness of 3 mm or more but less than 4,75 mm	kg
7219.14	-	- Of a thickness of less than 3 mm	kg
	-	Not further worked than hot-rolled, not in coils:	
7219.21	-	- Of a thickness exceeding 10 mm	kg
7219.22	-	- Of a thickness of 4,75 mm or more but not exceeding 10 mm	kg
7219.23	-	- Of a thickness of 3 mm or more but less than 4,75 mm	kg
7219.24	-	- Of a thickness of less than 3 mm	kg
	-	Not further worked than cold-rolled (cold-reduced):	
7219.31	-	- Of a thickness of 4,75 mm or more	kg
7219.32	-	- Of a thickness of 3 mm or more but less than 4,75 mm	kg

	7219.33	-	-	Of a thickness exceeding 1 mm but less than 3 mm	kg
	7219.34	-	-	Of a thickness of 0,5 mm or more but not exceeding 1 mm	kg
	7219.35	-	-	Of a thickness of less than 0,5 mm	kg
	7219.90	-		Other	kg
72.20				FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 mm.	
		-		Not further worked than hot-rolled:	
	7220.11	-	-	Of a thickness of 4,75 mm or more	kg
	7220.12	-	-	Of a thickness of less than 4,75 mm	kg
	7220.20	-		Not further worked than cold-rolled (cold-reduced)	kg
	7220.90	-		Other	kg
72.21	7221.00			BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL.	
72.22				OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL.	
		-		Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
	7222.11	-	-	Of circular cross-section	kg
	7222.19	-	-	Other	kg
	7222.20	-		Bars and rods, not further worked than cold-formed or cold-finished	kg
	7222.30	-		Other bars and rods	kg
	7222.40	-		Angles, shapes and sections	kg
72.23	7223.00			WIRE OF STAINLESS STEEL.	kg
				SUB-CHAPTER 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.	
	7224.10	- Ingots and other primary forms	kg
	7224.90	- Other	kg
72.25		FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE.	
		Of silicon electrical steel:	
	7225.11	- - Grain-oriented	kg
	7225.19	- - Other	kg
	7225.20	- Of high speed steel	kg
	7225.30	- Other, not further worked than hot-rolled, in coils	kg
	7225.40	- Other, not further worked than hot-rolled, not in coils	kg
	7225.50	- Other, not further worked than cold-rolled (cold-reduced)	kg
		- Other:	
	7225.91	- - Electrolytically plated or coated with zinc	kg
	7225.92	- - Otherwise plated or coated with zinc	kg
	7225.99	- - Other	kg
72.26		FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm.	
		- Of silicon-electrical steel:	kg
	7226.11	- - Grain-oriented	kg
	7226.19	- - Other	kg
	7226.20	- - Of high speed steel	kg
		- Other:	
	7226.91	- - Not further worked than hot-rolled	kg
	7226.92	- - Not further worked than cold-rolled (cold-reduced)	kg
	7226.93	- - Electrolytically plated or coated with zinc	kg

7226.94	-	-	Otherwise plated or coated with zinc	kg
7226.99	-	-	Other	kg
72.27			BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL.	
7227.10	-		Of high speed steel	kg
7227.20	-		Of silico-manganese steel	kg
7227.90	-		Other	kg
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.	
7228.20	-		Bars and rods, of silico-manganese steel	kg
7228.30	-		Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg
7228.40	-		Other bars and rods, not further worked than forged	kg
7228.50	-		Other bars and rods, not further worked than cold-formed or cold-finished	kg
7228.60	-		Other bars and rods	kg
7228.70	-		Angles, shapes and sections	kg
7228.90	-		Hollow drill bars and rods	kg
72.29			WIRE OF OTHER ALLOY STEEL.	
7229.10	-		Of high speed steel	kg
7229.20	-		Of silico-manganese steel	kg
7229.90	-		Other	kg

CHAPTER 73 ARTICLES OF IRON OR STEEL

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.	
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	7301.10	-	Sheet piling	kg
	7301.20	-	Angles, shapes and sections	kg
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.	
	7302.10	-	Rails	kg
	7302.20	-	Sleepers (cross-ties)	kg
	7302.30	-	Switch blades, crossing frogs, point rods and other crossing pieces	kg
	7302.40	-	Fish-plates and sole plates	kg
	7302.90	-	Other	kg
73.03	7303.00		TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON.	kg
73.04			TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (EXCLUDING CAST IRON) OR STEEL.	
	7304.10	-	Line pipe of a kind used for oil or gas pipelines	kg
		-	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	
	7304.21	-	- Drill pipe	kg
	7304.29	-	- Other	kg
		-	Other, of circular cross-section, of iron or non-alloy steel:	
	7304.31	-	- Cold-drawn or cold-rolled (cold-reduced)	kg
	7304.39	-	- Other	kg
		-	Other, of circular cross-section, of stainless steel:	
	7304.41	-	- Cold-drawn or cold-rolled (cold-reduced)	kg
	7304.49	-	- Other	kg

	-	Other, of circular cross-section, of other alloy steel:	
7304.51	-	- Cold-drawn or cold-rolled (cold-reduced)	kg
7304.59	-	- Other	kg
7304.90	-	Other	kg
73.05		OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL.	
	-	Line pipe of a kind used for oil or gas pipelines:	
7305.11	-	- Longitudinally submerged arc welded	kg
7305.12	-	- Other, longitudinally welded	kg
7305.19	-	- Other	kg
7305.20	-	Casing of a kind used in the drilling for oil or gas	kg
	-	Other, welded:	
7305.31	-	- Longitudinally welded	kg
7305.39	-	- Other	kg
7305.90	-	Other	kg
73.06		OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN-SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL.	
7306.10	-	Line pipe of a kind used for oil or gas pipelines	kg
7306.20	-	Casing and tubing of a kind used in the drilling for oil or gas	kg
7306.30	-	Other, welded, of circular cross section, of iron or non-alloy steel	kg
7306.40	-	Other, welded, of circular cross section, of stainless steel	kg
7306.50	-	Other, welded, of circular cross section, of other alloy steel	kg
7306.60	-	Other, welded, of non-circular cross-section	kg
7306.90	-	Other	kg

73.07		TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL.	
	-	Cast fittings:	
7307.11	-	- Of non-malleable cast iron	kg
7307.19	-	- Other	kg
	-	Other, of stainless steel:	
7307.21	-	- Flanges	kg
7307.22	-	- Threaded elbows, bends and sleeves	kg
7307.23	-	- Butt welding fittings	kg
7307.29	-	- Other	kg
	-	Other:	
7307.91	-	- Flanges	kg
7307.92	-	- Threaded elbows, bends and sleeves	kg
7307.93	-	- Butt welding fittings	kg
7307.99	-	- Other	kg
73.08		STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING NO. 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL.	
7308.10	-	Bridges and bridge-sections	kg
7308.20	-	Towers and lattice masts	kg
7308.30	-	Doors, windows and their frames and thresholds for doors	kg
7308.40	-	Equipment for scaffolding, shuttering, propping or pitpropping	kg
7308.90	-	Other	kg

73.09	7309.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (EXCLUDING COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 l, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.		
73.10		TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (EXCLUDING COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 l, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.		
	7310.10	-	Of a capacity of 50 l or more	kg
		-	Of a capacity of less than 50 l:	
	7310.21	-	- Cans which are to be closed by soldering or crimping	kg
	7310.29	-	- Other	kg
73.11	7311.00	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL.		
73.12		STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED.		
	7312.10	-	Stranded wire, ropes and cables	kg
	7312.90	-	Other	kg
73.13	7313.00	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL.		
73.14		CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL.		
		-	Woven cloth:	
	7314.12	-	- Endless bands for machinery, of stainless steel	kg

7314.13	-	-	Other endless bands of machinery	kg
7314.14	-	-	Other woven cloth, of stainless steel	kg
7314.19	-	-	Other	kg
7314.20	-		Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	kg
	-		Other grill, netting and fencing, welded at the intersection:	
7314.31	-	-	Plated or coated with zinc	kg
7314.39	-	-	Other	kg
	-		Other cloth, grill, netting and fencing:	
7314.41	-	-	Plated or coated with zinc	kg
7314.42	-	-	Coated with plastics	kg
7314.49	-	-	Other	kg
7314.50	-		Expanded metal	kg
73.15			CHAIN AND PARTS THEREOF, OF IRON OR STEEL.	
	-		Articulated link chain and parts thereof:	
7315.11	-	-	Roller chain	kg
7315.12	-	-	Other chain	kg
7315.19	-	-	Parts	kg
7315.20	-		Skid chain	kg
	-		Other chain:	
7315.81	-	-	Stud-link	kg
7315.82	-	-	Other, welded link	kg
7315.89	-	-	Other	kg
7315.90	-		Other parts	kg
73.16			7316.00 ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL.	

73.17	7317.00	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (EXCLUDING THOSE OF HEADING NO. 83.05) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL (EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER).	
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:
	7318.11	-	- Coach-screws kg
	7318.12	-	- Other wood screws kg
	7318.13	-	- Screw hooks and screw rings kg
	7318.14	-	- Self-tapping screws kg
	7318.15	-	- Other screws and bolts, whether or not with their nuts and washers kg
	7318.16	-	- Nuts kg
	7318.19	-	- Other kg
		-	Non-threaded articles:
	7318.21	-	- Spring washers and other lock washers kg
	7318.22	-	- Other washers kg
	7318.23	-	- Rivets kg
	7318.24	-	- Cotters and cotter-pins kg
	7318.29	-	- Other kg
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.	
	7319.10	-	Sewing, darning or embroidery needles kg
	7319.20	-	Safety pins kg
	7319.30	-	Other pins kg

7319.90	-	Other	kg
73.20		SPRINGS AND LEAVES FOR SPRINGS, OR IRON OR STEEL.	
7320.10	-	Leaf-springs and leaves therefor	kg
7320.20	-	Helical springs	kg
7320.90	-	Other	kg
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:	
7321.11	-	- For gas fuel or for both gas and other fuels	u
7321.12	-	- For liquid fuel	u
7321.13	-	- For solid fuel	u
	-	Other appliances:	
7321.81	-	- For gas fuel or for both gas and other fuels	u
7321.82	-	- For liquid fuel	u
7321.83	-	- For solid fuel	u
7321.90	-	Parts	kg
73.22		RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OR 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:	
7322.11	-	- Of cast iron	kg
7322.19	-	- Other	kg
7322.90	-	Other	kg

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.	
	7323.10	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg
		- Other:	
	7323.91	- - Of cast iron, not enamelled	kg
	7323.92	- - Of cast iron, enamelled	kg
	7323.93	- - Of stainless steel	kg
	7323.94	- - Of iron (excluding cast iron) or steel, enamelled	kg
	7323.99	- - Other	kg
73.24		SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL.	
	7324.10	- Sinks and wash basins, of stainless steel	kg
		- Baths:	
	7324.21	- - Of cast iron, whether or not enamelled	kg
	7324.29	- - Other	kg
	7324.90	- Other, including parts	kg
73.25		OTHER CAST ARTICLES OF IRON OR STEEL.	
	7325.10	- Of non-malleable cast iron	kg
		- Other:	
	7325.91	- - Grinding balls and similar articles for mills	kg
	7325.99	- - Other	kg
73.26		OTHER ARTICLES OF IRON OR STEEL.	
		- Forged or stamped, but not further worked:	
	7326.11	- - Grinding balls and similar articles for mills	kg
	7326.19	- - Other	kg
	7326.20	- Articles of iron or steel wire	kg

COPPER AND ARTICLES THEREOF

74.01		COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER).	
	7401.10	- Copper mattes	kg
	7401.20	- Cement copper (precipitated copper)	kg
74.02	7402.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING.	kg
74.03		REFINED COPPER AND COPPER ALLOYS, UNWROUGHT.	
		- Refined copper:	
	7403.11	- - Cathodes and sections of cathodes	kg
	7403.12	- - Wire-bars	kg
	7403.13	- - Billets	kg
	7403.19	- - Other	kg
		- Copper alloys:	
	7403.21	- - Copper-zinc base alloys (brass)	kg
	7403.22	- - Copper-tin base alloys (bronze)	kg
	7403.23	- - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg
	7403.29	- - Other copper alloys (excluding master alloys of heading No. 74.05)	kg
74.04	7404.00	COPPER WASTE AND SCRAP.	kg
74.05	7405.00	MASTER ALLOYS OF COPPER.	kg
74.06		COPPER POWDERS AND FLAKES.	
	7406.10	- Powders of non-lamellar structure	kg
	7406.20	- Powders of lamellar structure; flakes	kg
74.07		COPPER BARS, RODS AND PROFILES.	
	7407.10	- Of refined copper	kg
		- Of copper alloys:	
	7407.21	- - Of copper-zinc base alloys (brass)	kg
	7407.22	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg

7407.29	-	- Other	kg
74.08		COPPER WIRE.	
	-	Of refined copper:	
7408.11	-	- Of which the maximum cross-sectional dimension exceeds 6 mm	kg
7408.19	-	- Other	kg
	-	Of copper alloys:	
7408.21	-	- Of copper-zinc base alloys (brass)	kg
7408.22	-	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver)	kg
7408.29	-	- Other	kg
74.09		COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,15 mm.	
	-	Of refined copper:	
7409.11	-	- In coils	kg
7409.19	-	- Other	kg
	-	Of copper-zinc base alloys (brass):	
7409.21	-	- In coils	kg
7409.29	-	- Other	kg
	-	Of copper-tin base alloys (bronze):	
7409.31	-	- In coils	kg
7409.39	-	- Other	kg
7409.40	-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg
7409.90	-	Of other copper alloys	kg
74.10		COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIAL) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,15 mm.	
	-	Not backed:	
7410.11	-	- Of refined copper	kg
7410.12	-	- Of copper alloys	kg

	-	Backed:	
7410.21	-	- Of refined copper	kg
7410.22	-	- Of copper alloys	kg
74.11		COPPER TUBES AND PIPES.	
7411.10	-	Of refined copper	kg
	-	Of copper alloys:	
7411.21	-	- Of copper-zinc base alloys (brass)	kg
7411.22	-	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg
7411.29	-	- Other	kg
74.12		COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	
7412.10	-	Of refined copper	kg
7412.20	-	Of copper alloys	kg
74.13	7413.00	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED.	
74.14		CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OR COPPER WIRE: EXPANDED METAL OF COPPER.	
7414.20	-	Cloth	kg
7414.90	-	Other	kg
74.15		NAILS, TACKS, DRAWING PINS, STAPLES (EXCLUDING THOSE OF HEADING NO. 83.05) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTERPINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER.	
7415.10	-	Nails and tacks, drawing pins, staples and similar articles	kg
	-	Other articles, not threaded:	
7415.21	-	- Washers (including spring washers)	kg
7415.29	-	- Other	kg

	-	Other threaded articles:	
7415.31	-	- Screws for wood	kg
7415.32	-	- Other screws; bolts and nuts	kg
7415.39	-	- Other	kg
74.16	7416.00	COPPER SPRINGS.	kg
74.17	7417.00	COOKING OR HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NON-ELECTRIC, AND PARTS THEREOF, OF COPPER.	
74.18		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER.	
	-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7418.11	-	- Pot scourers and scouring or polishing pads, gloves and the like	kg
7418.19	-	- Other	kg
7418.20	-	Sanitary ware and parts thereof	kg
74.19		OTHER ARTICLES OF COPPER.	
7419.10	-	Chain and parts thereof	kg
	-	Other:	
7419.91	-	- Cast, moulded, stamped or forged, but not further worked	kg
7419.99	-	- Other	kg

**CHAPTER 75
NICKEL AND ARTICLES THEREOF**

75.01		NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY.	
7501.10	-	Nickel mattes	kg

	7501.20	-	Nickel oxide sinters and other intermediate products of nickel metallurgy	kg
75.02			UNWROUGHT NICKEL.	
	7502.10	-	Nickel, not alloyed	kg
	7502.20	-	Nickel alloys	kg
75.03	7503.00		NICKEL WASTE AND SCRAP.	kg
75.04	7504.00		NICKEL POWDERS AND FLAKES.	kg
75.05			NICKEL BARS, RODS, PROFILES AND WIRE.	
		-	Bars, rods and profiles:	
	7505.11	-	- Of nickel, not alloyed	kg
	7505.12	-	- Of nickel alloys	kg
		-	Wire:	
	7505.21	-	- Of nickel, not alloyed	kg
	7505.22	-	- Of nickel alloys	kg
75.06			NICKEL PLATES, SHEETS, STRIP AND FOIL.	
	7506.10	-	Of nickel, not alloyed	kg
	7506.20	-	Of nickel alloys	kg
75.07			NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	
		-	Tubes and pipes:	
	7507.11	-	- Of nickel not alloyed	kg
	7507.12	-	- Of nickel alloys	kg
	7507.20	-	Tube or pipe fittings	kg
75.08			OTHER ARTICLES OF NICKEL.	
	7508.10	-	Cloth, grill and netting, of nickel wire	kg
	7508.90	-	Other	kg

CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF

76.01 UNWROUGHT ALUMINIUM.

	7601.10	-	Aluminium, not alloyed	kg
	7601.20	-	Aluminium alloys	kg
76.02	7602.00		ALUMINIUM WASTE AND SCRAP.	kg
76.03			ALUMINIUM POWDERS AND FLAKES.	
	7603.10	-	Powders of non-lamellar structure	kg
	7603.20	-	Powders of lamellar structure; flakes	kg
76.04			ALUMINIUM BARS, RODS AND PROFILES.	
	7604.10	-	Of aluminium, not alloyed	kg
		-	Of aluminium alloys:	
	7604.21	-	- Hollow profiles	kg
	7604.29	-	- Other	kg
76.05			ALUMINIUM WIRE.	
		-	Of aluminium, not alloyed:	
	7605.11	-	- Of which the maximum cross-sectional dimension exceeds 7 mm	kg
	7605.19	-	- Other	kg
		-	Of aluminium alloys:	
	7605.21	-	- Of which the maximum cross-sectional dimension exceeds 7 mm	kg
	7605.29	-	- Other	kg
76.06			ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,2 mm.	
		-	Rectangular (including square):	
	7606.11	-	- Of aluminium, not alloyed	kg
	7606.12	-	- Of aluminium alloys	kg
		-	Other:	
	7606.91	-	- Of aluminium, not alloyed	kg
	7606.92	-	- Of aluminium alloys	kg

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.	
	-	Not backed:	
	7607.11	- - Rolled but not further worked	kg
	7607.19	- - Other	kg
	7607.20	- Backed	kg
76.08		ALUMINIUM TUBES AND PIPES.	
	7608.10	- Of aluminium, not alloyed	kg
	7608.20	- Of aluminium alloys	kg
76.09	7609.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	
76.10		ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING NO. 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES.	
	7610.10	- Doors, windows and their frames and thresholds for doors	kg
	7610.90	- Other	kg
76.11	7611.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (EXCLUDING COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 l, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.	kg

76.12			ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (EXCLUDING COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 P, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.	
	7612.10	-	Collapsible tubular containers	kg
	7612.90	-	Other	kg
76.13	7613.00		ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS.	kg
76.14			STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED.	
	7614.10	-	With steel core	kg
	7614.90	-	Other	kg
76.15			TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM.	
		-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
	7615.11	-	- Pot scourers and scouring or polishing pads, gloves and the like	kg
	7615.19	-	- Other	kg
	7615.20	-	Sanitary ware and parts thereof	kg
76.16			OTHER ARTICLES OF ALUMINIUM.	
	7616.10	-	Nails, tacks, staples (excluding those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg
		-	Other:	
	7616.91	-	- Cloth, grill, netting and fencing, of aluminium wire	kg

7616.99 - - Other kg

CHAPTER 77

(Reserved for possible future use in the Harmonized System)

CHAPTER 78 LEAD AND ARTICLES THEREOF

78.01		UNWROUGHT LEAD.	
	7801.10	- Refined lead	kg
		- Other:	
	7801.91	- - Containing by mass antimony as the principal other element	kg
	7801.99	- - Other	kg
78.02	7802.00	LEAD WASTE AND SCRAP.	kg
78.03	7803.00	LEAD BARS, RODS, PROFILES AND WIRE.	
78.04		LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES.	
	.	- Plates, sheets, strip and foil:	
	7804.11	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0,2 mm	kg
	7804.19	- - Other	kg
	7804.20	- Powders and flakes	kg
78.05	7805.00	LEAD TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	
78.06	7806.00	OTHER ARTICLES OF LEAD.	kg

CHAPTER 79 ZINC AND ARTICLES THEREOF

79.01		UNWROUGHT ZINC.	kg
		- Zinc, not alloyed:	
	7901.11	- - Containing by mass 99,99 per cent or more of zinc	kg

	7901.12	-	- Containing by mass less than 99,99 per cent of zinc	kg
	7901.20	-	Zinc alloys	kg
79.02	7902.00		ZINC WASTE AND SCRAP.	kg
79.03			ZINC DUST, POWDERS AND FLAKES.	kg
	7903.10	-	Zinc dust	kg
	7903.90	-	Other	kg
79.04	7904.00		ZINC BARS, RODS, PROFILES AND WIRE.	
79.05	7905.00		ZINC PLATES, SHEETS, STRIP AND FOIL.	kg
79.06	7906.00		ZINC TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	
79.07	7907.00		OTHER ARTICLES OF ZINC.	kg

CHAPTER 80 TIN AND ARTICLES THEREOF

80.01			UNWROUGHT TIN.	
	8001.10	-	Tin, not alloyed	kg
	8001.20	-	Tin alloys	kg
80.02			TIN WASTE AND SCRAP.	kg
80.03	8003.00		TIN BARS, RODS, PROFILES AND WIRE.	kg
80.04	8004.00		TIN PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,2 mm.	kg
80.05	8005.00		TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPER BOARD, PLASTICS OR SIMILAR BACKING MATERIALS), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,2 mm; TIN POWDERS AND FLAKES.	kg
80.06	8006.00		TIN TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	kg
80.07	8007.00		OTHER ARTICLES OF TIN.	kg

CHAPTER 81
OTHER BASE METALS; CERMETS; ARTICLES THEREOF

81.01		TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
	8101.10	- Powders	kg
		- Other:	
	8101.91	- - Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	kg
	8101.92	- - Bars and rods (excluding those obtained simply by sintering), profiles, plates, sheets, strip and foil	
	8101.93	- - Wire	kg
	8101.99	- - Other	kg
81.02		MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
	8102.10	- Powders	kg
		- Other:	
	8102.91	- - Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	kg
	8102.92	- - Bars and rods (excluding those obtained simply by sintering), profiles, plates, sheets, strip and foil.	kg
	8102.93	- - Wire	kg
	8102.99	- - Other	kg
81.03		TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
	8103.10	- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	kg
	8103.90	- Other	kg
81.04		MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
		- Unwrought magnesium:	

8104.11	-	-	Containing at least 99,8 per cent by mass of magnesium	kg
8104.19	-	-	Other	kg
8104.20	-		Waste and scrap	kg
8104.30	-		Rasping, turnings and granules, graded according to size; powders	kg
8104.90	-		Other	kg
81.05			COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
8105.10	-		Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	kg
8105.90	-		Other	kg
81.06	8106.00	-	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
81.07			CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
8107.10	-		Unwrought cadmium; waste and scrap; powders	kg
8107.90	-		Other	kg
81.08			TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
8108.10	-		Unwrought titanium; waste and scrap	kg
8108.90	-		Other	kg
81.09			ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
8109.10	-		Unwrought zirconium; waste and scrap; powders	kg
8109.90	-		Other	kg
81.10	8110.00	-	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	kg
81.11	8111.00	-	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	

81.12		BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM, (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP.	kg
	-	Beryllium:	
8112.11	-	- Unwrought; waste and scrap; powders	kg
8112.19	-	- Other	kg
8112.20	-	Chromium	kg
8112.30	-	Germanium	kg
8112.40	-	Vanadium	kg
	-	Other:	
8112.91	-	- Unwrought; waste and scrap; powders	kg
8112.99	-	- Other	kg
81.13	8113.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	kg

CHAPTER 82

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.	
8201.10	-	Spades and shovels	kg
8201.20	-	Forks	kg
8201.30	-	Mattocks, picks, hoes and rakes	kg
8201.40	-	Axes, bill hooks and similar hewing tools	kg
8201.50	-	Secateurs and similar one-handed pruners and shears (including poultry shears)	kg
8201.60	-	Hedge shears, two-handed pruning shears and similar two-handed shears	kg

8201.90	-	Other hand tools of a kind used in agriculture, horticulture or forestry	kg
82.02		HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTING OR TOOTHLESS SAW BLADES).	
8202.10	-	Hand saws	kg
8202.20	-	Band saw blades	kg
		Circular saw blades (including slitting or slotting saw blades):	
8202.31	-	- With working part of steel	kg
8202.39	-	- Other, including parts	kg
8202.40	-	Chain saw blades	kg
		Other saw blades:	
8202.91	-	- Straight saw blades, for working metal	kg
8202.99	-	- Other	kg
82.03		FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS.	
8203.10	-	Files, rasps and similar tools	kg
8203.20	-	Pliers (including cutting pliers), pincers, tweezers and similar tools	kg
8203.30	-	Metal cutting shears and similar tools	kg
8203.40	-	Pipe-cutters, bolt croppers, perforating punches and similar tools	kg
82.04		HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT EXCLUDING TAP-WRENCHES); INTERCHANGEABLE SPANNER-SOCKETS, WITH OR WITHOUT HANDLES.	
	-	Hand-operated spanners and wrenches:	
8204.11	-	- Non-adjustable	kg
8204.12	-	- Adjustable	kg

	8204.20	-	Interchangeable spanner sockets, with or without handles	kg
82.05			HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE (EXCLUDING ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS); ANVILS; PORTABLE FORGES; HAND OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS.	
	8205.10	-	Drilling, threading or tapping tools	kg
	8205.20	-	Hammers and sledge hammers	kg
	8205.30	-	Planes, chisels, gouges and similar cutting tools for working wood	kg
	8205.40	-	Screwdrivers	kg
		-	Other hand tools (including glaziers' diamonds):	
	8205.51	-	- Household tools	kg
	8205.59	-	- Other	kg
	8205.60	-	Blow lamps	kg
	8205.70	-	Vices, clamps and the like	kg
	8205.80	-	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	kg
	8205.90	-	Sets of articles of two or more of the foregoing subheadings	kg
82.06	8206.00		TOOLS OF TWO OR MORE OF THE HEADINGS NOS. 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE.	
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:	

8207.13	-	- With working part cermets	kg
8207.19	-	- Other, including parts	kg
8207.20	-	Dies for drawing or extruding metal	kg
8207.30	-	Tools for pressing, stamping or punching	kg
8207.40	-	Tools for tapping or threading	kg
8207.50	-	Tools for drilling (excluding rock drilling)	kg
8207.60	-	Tools for boring or broaching	kg
8207.70	-	Tools for milling	kg
8207.80	-	Tools for turning	kg
8207.90	-	Other interchangeable tools	kg
82.08		KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES.	
8208.10	-	For metal working	kg
8208.20	-	For wood working	kg
8208.30	-	For kitchen appliances or for machines used by the food industry	kg
8208.40	-	For agricultural, horticultural or forestry machines	kg
8208.90	-	Other	kg
82.09	8209.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS.	
82.10	8210.00	HAND-OPERATED MECHANICAL APPLIANCES, OF A MASS OF 10 kg OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK.	
82.11		KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES) (EXCLUDING KNIVES OF HEADING NO. 82.08), AND BLADES THEREFOR.	
8211.10	-	Sets of assorted articles	u
	-	Other:	
8211.91	-	- Table knives having fixed blades	u

8211.92	-	- Other knives having fixed blades	u
8211.93	-	- Knives (excluding those having fixed blades)	u
8211.94	-	- Blades	kg
8211.95	-	- Handles of base metal	kg
82.12		RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS).	
8212.10	-	Razors	u
8212.20	-	Safety razor blades, including razor blade blanks in strips	u
8212.90	-	Other parts	kg
82.13	8213.00	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR.	
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).	
8214.10	-	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg
8214.20	-	Manicure or pedicure sets and instruments (including nail files)	kg
8214.90	-	Other	kg
82.15		SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE.	
8215.10	-	Sets of assorted articles containing at least one article plated with precious metal	kg
8215.20	-	Other sets of assorted articles	kg
	-	Other:	
8215.91	-	- Plated with precious metal	kg
8215.99	-	- Other	kg

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

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.	
	8301.10	- Padlocks	kg
	8301.20	- Locks of a kind used for motor vehicles	kg
	8301.30	- Locks of a kind used for furniture	kg
	8301.40	- Other locks	kg
	8301.50	- Clasps and frames with clasps, incorporating locks	kg
	8301.60	- Parts	kg
	8301.70	- Keys presented separately	kg
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.	
	8302.10	- Hinges	kg
	8302.20	- Castors	kg
	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles	kg
		- Other mountings, fittings and similar articles:	
	8302.41	- - Suitable for buildings	kg
	8302.42	- - Other, suitable for furniture	kg
	8302.49	- - Other	kg
	8302.50	- Hat-racks, hat-pegs, brackets and similar fixtures	kg
	8302.60	- Automatic door closers	kg

83.03	8303.00	ARMoured OR REINFORCED SAFES, STRONGBOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH DEED BOXES AND THE LIKE, OF BASE METAL.	
83.04	8304.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PENTRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, (EXCLUDING OFFICE FURNITURE OF HEADING NO. 94.03).	
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.	
	8305.10	-	Fittings for loose-leaf binders or files kg
	8305.20	-	Staples in strips kg
	8305.90	-	Other, including parts kg
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.	
	8306.10	-	Bells, gongs and the like kg
		-	Statuettes and other ornaments:
	8306.21	-	- Plated with precious metal kg
	8306.29	-	- Other kg
	8306.30	-	Photograph, pictures or similar frames; mirrors kg
83.07		FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT THEIR FITTINGS.	
	8307.10	-	Of iron or steel kg
	8307.90	-	Of other base metal kg

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.	
	8308.10	- Hooks, eyes and eyelets	kg
	8308.20	- Tubular or bifurcated rivets	kg
	8308.90	- Other including parts	kg
83.09		STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL.	
	8309.10	- Crown corks	kg
	8309.90	- Other	kg
83.10	8310.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES; NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING NO. 94.05.-	kg
83.11		WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING.	
	8311.10	- Coated electrodes of base metal, for electric arc-welding	kg
	8311.20	- Cored wire of base metal, for electric arc-welding	kg
	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg
	8311.90	- Other, including parts	kg

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

84.01		NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION.	
	8401.10	- Nuclear reactors	kg
	8401.20	- Machinery and apparatus for isotopic separation, and parts thereof	kg
	8401.30	- Fuel elements (cartridges), non-irradiated irradiated	kg
	8401.40	- Parts of nuclear reactors	kg
84.02		STEAM OR OTHER VAPOUR GENERATING BOILERS (EXCLUDING CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS.	
		- Steam or other vapour generating boilers:	
	8402.11	- - Watertube boilers with a steam production exceeding 45 t/hour	kg
	8402.12	- - Watertube boilers with a steam production not exceeding 45 t/hour	kg
	8402.19	- - Other vapour generating boilers, including hybrid boilers	kg
	8402.20	- - Super-heated water boilers	kg
	8402.90	- - Parts	kg
84.03		CENTRAL HEATING BOILERS (EXCLUDING THOSE OF HEADING NO. 84.02).	
	8403.10	- Boilers	u
	8403.90	- Parts	kg
84.04		AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING NO. 84.02 OR 84.03 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS, CONDENSERS FOR STEAM	

**RECOVERERS); CONDENSERS FOR STEAM
OR OTHER VAPOUR POWER UNITS.**

8404.10	-	Auxiliary plant for use with boilers of heading No. 84.02 or 84.00	
8404.20	-	Condensers for steam or other vapour power units	kg
8404.90	-	Parts	kg
84.05		PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS.	
8405.10	-	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	kg
8405.90	-	Other	kg
84.06		STEAM TURBINES AND OTHER VAPOUR TURBINES.	
8406.10	-	Turbines for marine propulsion	u
	-	Other turbines:	
8406.81	-	- Of an output exceeding 40 MW	u
8406.82	-	- Of an output not exceeding 40 MW	u
8406.90	-	Parts	kg
84.07		SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES.	
8407.10	-	Aircraft engines	u
	-	Marine propulsion engines:	
8407.21	-	- Outboard engines	u
8407.29	-	- Other	u
	-	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
8407.31	-	- Of a cylinder capacity not exceeding 50 cm ²	u

8407.32	-	-	Of a cylinder capacity exceeding 50 cm ² but not exceeding 250 cm ²	u
8407.33	-	-	Of a cylinder capacity exceeding 250 cm ² but not exceeding 1 000 cm ²	u
8407.34	-	-	Of a cylinder capacity exceeding 1 000 cm ²	u
8407.90	-		Other engines	u
84.08			COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES).	
8408.10	-		Marine propulsion engines	u
8408.20	-		Engines of a kind used for the propulsion of vehicles of Chapter 87	u
8408.90	-		Other engines	u
84.09			PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING NO. 84.07 OR 84.08.	
8409.10	-		For aircraft engines	kg
		-	Other:	
8409.91	-	-	Suitable for use solely or principally with spark-ignition internal combustion piston engines	kg
8409.99	-	-	Other	kg
84.10			HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR.	
		-	Hydraulic turbines and water wheels:	
8410.11	-	-	Of a power not exceeding 1 000 kW	u
8410.12	-	-	Of a power exceeding 1 000 kW but not exceeding 10 000 kW	u
8410.13	-	-	Of a power exceeding 10 000 kW	u
8410.90	-		Parts, including regulators	kg
84.11			TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES.	
		-	Turbo-jets:	
8411.11	-	-	Of a thrust not exceeding 25 kN	u

8411.12	-	- Of a thrust exceeding 25 kN	u
	-	Turbo-propellers	
8411.21	-	- Of a power not exceeding 1 100 kW	u
8411.22	-	- Of a power exceeding 1 100 kW	u
	-	Other gas turbines:	
8411.81	-	- Of a power not exceeding 5 000 kW	u
8411.82	-	- Of a power exceeding 5 000 kW	u
	-	Parts:	
8411.91	-	- Of turbo-jets or turbo-propellers	kg
8411.99	-	Other	kg
84.12		OTHER ENGINES AND MOTORS.	
8412.10	-	Reaction engines (excluding turbo-jets)	u
	-	Hydraulic power engines and motors:	
8412.21	-	- Linear acting (cylinders)	u
8412.29	-	- Other	u
	-	Pneumatic power engines and motors:	
8412.31	-	- Linear acting (cylinders)	u
8412.39	-	- Other	u
8412.80	-	Other	u
8412.90	-	Parts	kg
84.13		PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS.	
	-	Pumps fitted or designed to be fitted with a measuring device:	
8413.11	-	- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u
8413.19	-	- Other	u
8413.20	-	Hand pumps (excluding those of sub-heading No. 8413.11 or 8413.19)	u
8413.30	-	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	u

8413.40	-	Concrete pumps	u
8413.50	-	Other reciprocating positive displacement pumps	u
8413.60	-	Other rotary positive displacement pumps	u
8413.70	-	Other centrifugal pumps	u
	-	Other pumps; liquid elevators:	
8413.81	-	- Pumps	u
8413.82	-	- Liquid elevators	u
	-	Parts:	
8413.91	-	- Of pumps	kg
8413.92	-	- Of liquid elevators	kg
84.14		AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS.	
8414.10	-	Vacuum pumps	u
8414.20	-	Hand-or foot-operated air pumps	u
8414.30	-	Compressors of a kind used in refrigerating equipment	u
8414.40	-	Air compressors mounted on a wheeled chassis for towing	u
	-	Fans:	
8414.51	-	- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	u
8414.59	-	- Other	u
8414.60	-	Hoods having a maximum horizontal side not exceeding 120 cm	u
8414.80	-	Other	u
8414.90	-	Parts	kg
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	

**THOSE MACHINES IN WHICH THE HUMIDITY
CANNOT BE SEPARATELY REGULATED.**

8415.10	-	Window or wall types, self-contained	u
8415.20	-	Of a kind used for persons, in motor vehicles	u
	-	Other:	
8415.81	-	- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	u
8415.82	-	- Other, incorporating a refrigerating unit	u
8415.83	-	- Not incorporating a refrigerating unit	u
8415.90	-	Parts	kg
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.	
8416.10	-	Furnace burners for liquid fuel	kg
8416.20	-	Other furnace burners, including combination burners	kg
8416.30	-	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg
8416.90	-	Parts	kg
84.17		INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC.	
8417.10	-	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u
8417.20	-	Bakery ovens, including biscuit ovens	u
8417.80	-	Other	u
8417.90	-	Parts	kg
84.18		REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS (EXCLUDING AIR CONDITIONING MACHINES OF HEADING NO. 84.15).	

8418.10	-	Combined refrigerator-freezers, fitted with separate external doors	u
	-	Refrigerators, household type:	
8418.21	-	- Compression-type	u
8418.22	-	- Absorption-type, electrical	u
8418.29	-	- Other	u
8418.30	-	Freezers of the chest type, not exceeding 800 l capacity	u
8418.40	-	Freezers of the upright type, not exceeding 900 l capacity	u
8418.50	-	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	u
	-	Other refrigerating or freezing equipment; heat pumps:	
8418.61	-	- Compression-type units whose condensers are heat exchangers	u
8418.69	-	- Other	kg
	-	Parts:	
8418.91	-	- Furniture designed to receive refrigerating or freezing equipment	kg
8418.99	-	- Other	kg

84.19

MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING (EXCLUDING MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES); INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC.

	-	Instantaneous or storage water heaters, non-electric:	
8419.11	-	- Instantaneous gas water heaters	u

8419.19	-	- Other	u
8419.20	-	- Medical, surgical or laboratory sterilisers	u
	-	Dryers:	
8419.31	-	- For agricultural products	u
8419.32	-	- For wood, paper pulp, paper or paperboard	u
8419.39	-	- Other	u
8419.40	-	Distilling or rectifying plant	u
8419.50	-	Heat exchange units	u
8419.60	-	Machinery for liquefying air or other gases	u
	-	Other machinery, plant and equipment:	
8419.81	-	- For making hot drinks or for cooking or heating food	u
8419.89	-	- Other	u
8419.90	-	Parts	kg
84.20		CALENDERING OR OTHER ROLLING MACHINES (EXCLUDING THOSE FOR METALS OR GLASS), AND CYLINDERS THEREFOR.	
8420.10	-	Calendering or other rolling machines	u
	-	Parts:	
8420.91	-	- Cylinders	kg
8420.99	-	- Other	kg
84.21		CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES.	
	-	Centrifuges, including centrifugal dryers:	
8421.11	-	- Cream separators	u
8421.12	-	- Clothes-dryers	u
8421.19	-	- Other	u
	-	Filtering or purifying machinery and apparatus for liquids:	
8421.21	-	- For filtering or purifying water	u

8421.22	-	- For filtering or purifying beverages (excluding water)	u
8421.23	-	- Oil or petrol-filters for internal combustion engines	u
8421.29	-	- Other	u
	-	Filtering or purifying machinery and apparatus for gases:	
8421.31	-	- Intake air filters for internal combustion engines	u
8421.39	-	- Other	u
	-	Parts:	
8421.91	-	- Of centrifuges, including centrifugal dryers	kg
8421.99	-	- Other	kg
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	u
8422.19	-	- Other	u
8422.20	-	Machinery for cleaning or drying bottles or other containers	u
8422.30	-	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	u
8422.40	-	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u
8422.90	-	Parts	kg

84.23		WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 cg OR BETTER), INCLUDING WEIGHT-OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS.	
	8423.10	- Personal weighing machines, including baby scales; household scales.	u
	8423.20	- Scales for continuous weighing of goods on conveyors	u
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u
		- Other weighing machinery:	
	8423.81	- - Having a maximum weighing capacity not exceeding 30 kg	u
	8423.82	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg	u
	8423.89	- - Other	u
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery	kg
84.24		MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES.	
	8424.10	- Fire extinguishers, whether or not charged	u
	8424.20	- Spray guns and similar appliances	u
	8424.30	- Steam or sand blasting machines and similar jet projecting machines	u
		- Other appliances:	
	8424.81	- - Agricultural or horticultural	u
	8424.89	- - Other	u
	8424.90	- Parts	kg

84.25**PULLEY TACKLE AND HOISTS (EXCLUDING SKIP HOISTS); WINCHES AND CAPSTANS; JACKS.**

	-	Pulley tackle and hoists (excluding skip hoists or hoists of a kind used for raising vehicles):	
8425.11	-	- Powered by electric motor	u
8425.19	-	- Other	u
8425.20	-	Pit-head winding gear; winches specially designed for use underground	u
	-	Other winches; capstans:	
8425.31	-	- Powered by electric motor	u
8425.39	-	- Other	u
	-	Jacks; hoists of a kind used for raising vehicles:	
8425.41	-	- Built-in jacking systems of a type used in garages	u
8425.42	-	- Other jacks and hoists, hydraulic	u
8425.49	-	- Other	u

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:	
8426.11	-	- Overhead travelling cranes on fixed support	u
8426.12	-	- Mobile lifting frames on tyres and straddle carriers	u
8426.19	-	- Other	u
8426.20	-	Tower cranes	u
8426.30	-	Portal or pedestal jib cranes	u
	-	Other machinery, self-propelled:	
8426.41	-	- On tyres	u
8426.49	-	- Other	u
	-	Other machinery:	

8426.91	-	-	Designed for mounting on road vehicles	u
8426.99	-	-	Other	u
84.27			FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT.	
8427.10	-		Self-propelled trucks powered by an electric motor	u
8427.20	-		Other self-propelled trucks	u
8427.90	-		Other trucks	u
84.28			OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS).	
8428.10	-		Lifts and skip hoists	u
8428.20	-		Pneumatic elevators and conveyors	u
		-	Other continuous-action elevators and conveyors, for goods or materials:	
8428.31	-	-	Specially designed for underground use	u
8428.32	-	-	Other, bucket type	u
8428.33	-	-	Other, belt type	u
8428.39	-	-	Other	u
8428.40	-		Escalators and moving walkways	u
8428.50	-		Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	u
8428.60	-		Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u
8428.90	-		Other machinery	u
84.29			SELF-PROPELLED BULLDOZERS, ANGLEDZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS.	
		-	Bulldozers and angledozers:	
8429.11	-	-	Track laying	u

8429.19	-	- Other	u
8429.20	-	Graders and levellers	u
8429.30	-	Scrapers	u
8429.40	-	Tamping machines and road rollers	u
	-	Mechanical shovels, excavators and shovel loaders:	
8429.51	-	- Front-end shovel loaders	u
8429.52	-	- Machinery with a 360° revolving superstructure	u
8429.59	-	- Other	u
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.	
8430.10	-	Pile-drivers and pile-extractors	u
8430.20	-	Snow-ploughs and snow-blowers	u
-		Coal or rock cutters and tunnelling machinery:	
8430.31	-	- Self propelled	u
8430.39	-	- Other	u
-		Other boring or sinking machinery:	
8430.41	-	- Self-propelled	u
8430.49	-	- Other	u
8430.50	-	Other machinery, self-propelled	u
	-	Other machinery, not self-propelled:	
8430.61	-	- Tamping or compacting machinery	u
8430.62	-	- Scrapers	u
8430.69	-	- Other	u
84.31		PARTS SUITABLE FOR USE SOLELY OR OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS NOS. 84.25 TO 84.30.	

8431.10	-	Of machinery of heading No. 84.25	kg
8431.20	-	Of machinery of heading No. 84.27	kg
	-	Of machinery of heading No. 84.28:	
8431.31	-	- Of lifts, skip hoists or escalators	kg
8431.39	-	- Other	kg
	-	Of machinery of heading No. 84.26, 84.29 or 84.30:	
8431.41	-	- Buckets, shovels, grabs and grips	kg
8431.42	-	- Bulldozer or angledozer blades	kg
8431.43	-	- Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49	kg
8431.49	-	- Other	kg
84.32		AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS.	
8432.10	-	Ploughs	u
	-	Harrows, scarifiers, cultivators, weeders and hoes:	
8432.21	-	- Disc harrows	u
8432.29	-	- Other	u
8432.30	-	Seeders, planters and transplanters	u
8432.40	-	Manure spreaders and fertiliser distributors	u
8432.80	-	Other machinery	u
8432.90	-	Parts	kg
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 (EXCLUDING MACHINERY OF HEADING NO. 84.37).	
	-	Mowers for lawns, parks or sportsgrounds:	
8433.11	-	- Powered, with the cutting device rotating in a horizontal plane	u

8433.19	-	- Other	u
8433.20	-	Other mowers, including cutter bars for tractor mounting	u
8433.30	-	Other haymaking machinery	u
8433.40	-	Straw or fodder balers, including pick-up balers	u
	-	Other harvesting machinery; threshing machinery:	
8433.51	-	- Combine harvester-threshers	u
8433.52	-	- Other threshing machinery	u
8433.53	-	- Root or tuber harvesting machines	u
8433.59	-	- Other	u
8433.60	-	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u
8433.90	-	Parts	kg
84.34		MILKING MACHINES AND DAIRY MACHINERY.	
8434.10	-	Milking machines	u
8434.20	-	Dairy machinery	u
8434.90	-	Parts	kg
84.35		PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES.	
8435.10	-	Machinery	u
8435.90	-	Parts	kg
84.36		OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS.	
8436.10	-	Machinery for preparing animal feeding stuffs	u
	-	Poultry-keeping machinery; poultry incubators and brooders:	
8436.21	-	- Poultry incubators and brooders	u

8436.29	-	- Other	u
8436.80	-	Other machinery	u
	-	Parts:	
8436.91	-	- Of poultry-keeping machinery or poultry incubators and brooders	kg
8436.99	-	- Other	kg
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 (EXCLUDING FARM-TYPE MACHINERY).	
8437.10	-	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u
8437.80	-	Other machinery	u
8437.90	-	Parts	kg
84.38		MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK (EXCLUDING MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS).	
8438.10	-	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u
8438.20	-	Machinery for the manufacture of confectionery, cocoa or chocolate	u
8438.30	-	Machinery for sugar manufacture	u
8438.40	-	Brewery machinery	u
8438.50	-	Machinery for the preparation of meat or poultry	u
8438.60	-	Machinery for the preparation of fruits, nuts or vegetables	u
8438.80	-	Other machinery	u
8438.90	-	Parts	kg

84.39		MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD.	
8439.10	-	Machinery for making pulp of fibrous cellulosic material	u
8439.20	-	Machinery for making paper or paperboard	u
8439.30	-	Machinery for finishing paper or paper board	u
	-	Parts:	
8439.91	-	- Of machinery for making pulp of fibrous cellulosic material	kg
8439.99	-	- Other	kg
84.40		BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES.	
8440.10	-	Machinery	u
8440.90	-	Parts	kg
84.41		OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPER-BOARD, INCLUDING CUTTING MACHINES OF ALL KINDS.	
8441.10	-	Cutting machines	u
8441.20	-	Machines for making bags, sacks or envelopes	u
8441.30	-	Machines for making cartons, boxes, cases, tubes, drums or similar containers (excluding by moulding)	u
8441.40	-	Machines for moulding articles in paper pulp, paper or paperboard	u
8441.80	-	Other machinery	u
8441.90	-	Parts	kg

84.42	MACHINERY, APPARATUS AND EQUIPMENT (EXCLUDING THE MACHINE-TOOLS OF HEADINGS NOS. 84.56 TO 84.65), FOR TYPE-FOUNDING OR TYPESETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED).		
8442.10	-	Phototype-setting and composing machines	u
8442.20	-	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	u
8442.30	-	Other machinery, apparatus and equipment	u
8442.40	-	Parts of the foregoing machinery, apparatus or equipment	kg
8442.50	-	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg
84.43	PRINTING MACHINERY, INCLUDING INK-JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING NO. 84.71; MACHINES FOR USES ANCILLARY TO PRINTING.		
	-	Offset printing machinery:	
8443.11	-	- Reel fed	u
8443.12	-	- Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	u
8443.19	-	- Other	u
	-	Letterpress printing machinery (excluding flexographic printing):	
8443.21	-	- Reel fed	u
8443.29	-	- Other	u
8443.30	-	Flexographic printing machinery	u
8443.40	-	Gravure printing machinery	u

	-	Other printing machinery:	
8443.51	-	- Ink-jet printing machines	u
8443.59	-	- Other	u
8443.60	-	Machines for uses ancillary to printing	u
8443.90	-	Parts	kg
84.44	8444.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS.	u
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 NO. 84.46 OR 84.47.	
	-	Machines for preparing textile fibres:	
8445.11	-	- Carding machines	u
8445.12	-	- Combing machines	u
8445.13	-	- Drawing or roving machines	u
8445.19	-	- Other	u
8445.20	-	- Textile spinning machines	u
8445.30	-	- Textile doubling or twisting machines	u
8445.40	-	- Textile winding (including weft-winding) or reeling machines	u
8445.90	-	- Other	u
84.46		WEAVING MACHINES (LOOMS).	
8446.10	-	For weaving fabrics of a width not exceeding 30 cm	u
	-	For weaving fabrics of a width exceeding 30 cm, shuttle type	
8446.21	-	- Power looms	u
8446.29	-	- Other	u

8446.30	-	For weaving fabrics of a width exceeding 30 cm, shuttleless type	u
84.47		KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING.	
	-	Circular knitting machines:	
8447.11	-	- With cylinder diameter not exceeding 165 mm	u
8447.12	-	- With cylinder diameter exceeding 165 mm	u
8447.20	-	Flat knitting machines; stitch-bonding machines	u
8447.90	-	Other	u
84.48		AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING NO. 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 NO. 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 No. 84.44, 84.45, 84.46 or 84.47:	
8448.11	-	- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	kg
8448.19	-	- Other	kg
8448.20	-	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery	kg
	-	Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery	
8448.31	-	- Card clothing	kg
8448.32	-	- Of machines for preparing textile fibres (excluding card clothing)	kg

8448.33	-	-	Spindles, spindle flyers, spinning rings and ring travellers	kg
8448.39	-	-	Other	kg
	-		Parts and accessories of weaving machines (looms) or of their auxiliary machinery	
8448.41	-	-	Shuttles	kg
8448.42	-	-	Reeds for looms, healds and heald-frames	kg
8448.49	-	-	Other	kg
	-		Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery:	
8448.51	-	-	Sinkers, needles and other articles used in forming stitches	kg
8448.59	-	-	Other	kg
84.49		8449.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NON-WOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS.	kg
84.50			HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY.	
	-		Machines, each of a dry linen capacity not exceeding 10 kg:	
8450.11	-	-	Fully-automatic machines	u
8450.12	-	-	Other machines, with built-in centrifugal drier	u
8450.19	-	-	Other	u
8450.20	-		Machines, each of a dry linen capacity exceeding 10 kg	u
8450.90	-		Parts	kg

84.51		MACHINERY (EXCLUDING MACHINES OF HEADING NO. 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS.	
	8451.10	- Dry-cleaning machines	u
		- Drying machines:	
	8451.21	- - Each of a dry linen capacity not exceeding 10 kg	u
	8451.29	- - Other	u
	8451.30	- Ironing machines and presses (including fusing presses)	u
	8451.40	- Washing, bleaching or dyeing machines	u
	8451.50	- Machines for reeling, unreeling, folding cutting or pinking textile fabrics	u
	8451.80	- Other machinery	u
	8451.90	- Parts	kg
84.52		SEWING MACHINES (EXCLUDING BOOK-SEWING MACHINES OF HEADING NO. 84.40); FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES.	
	8452.10	- Sewing machines of the household type	u
		- Other sewing machines:	
	8452.21	- - Automatic units	u
	8452.29	- - Other	u
	8452.30	- Sewing machine needles	kg
	8452.40	- Furniture, bases and covers for sewing machines and parts thereof	kg

	8452.90	-	Other parts of sewing machines	kg
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 (EXCLUDING SEWING MACHINES).	
	8453.10	-	Machinery for preparing, tanning or working hides, skins or leather	u
	8453.20	-	Machinery for making or repairing footwear	u
	8453.80	-	Other machinery	u
	8453.90	-	Parts	kg
84.54			CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES.	
	8454.10	-	Converters	u
	8454.20	-	Ingot moulds and ladles	u
	8454.30	-	Casting machines	u
	8454.90	-	Parts	kg
84.55			METAL-ROLLING MILLS AND ROLLS THEREFOR.	
	8455.10	-	Tube mills	u
		-	Other rolling mills:	
	8455.21	-	- Hot or combination hot and cold	u
	8455.22	-	- Cold	u
	8455.30	-	Rolls for rolling mills	u
	8455.90	-	Other parts	kg
84.56			MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES.	
	8456.10	-	Operated by laser or other light or photon beam processes	u

8456.20	-	Operated by ultrasonic processes	u
8456.30	-	Operated by electro-discharge processes	u
	-	Other:	
8456.91	-	- For dry-etching patterns on semiconductor materials	u
8456.99	-	- Other	u
84.57		MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL.	
8457.10	-	Machining centres	u
8457.20	-	Unit construction machines (single station)	u
8457.30	-	Multi-station transfer machines	u
84.58		LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL.	
	-	Horizontal lathes:	
8458.11	-	- Numerically controlled	u
8458.19	-	- Other	u
	-	Other lathes:	
8458.91	-	- Numerically controlled	u
8458.99	-	- Other	u
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 NO. 84.58.	
8459.10	-	Way-type unit head machines	u
	-	Other drilling machines:	
8459.21	-	- Numerically controlled	u
8459.29	-	- Other	u
	-	Other boring-milling machines:	
8459.31	-	- Numerically controlled	u

8459.39	-	- Other	u
8459.40	-	Other boring machines	u
	-	Milling machines, knee-type:	
8459.51	-	- Numerically controlled	u
8459.59	-	- Other	u
	-	Other milling machines:	
8459.61	-	- Numerically controlled	u
8459.69	-	- Other	u
8459.70	-	Other threading or tapping machines	u
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 (EXCLUDING GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING NO. 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:	
8460.11	-	- Numerically controlled	u
8460.19	-	- Other	u
	-	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:	
8460.21	-	- Numerically controlled	u
8460.29	-	- Other	u
	-	Sharpening (tool or cutter grinding) machines:	
8460.31	-	- Numerically controlled	u
8460.39	-	- Other	u
8460.40	-	Honing or lapping machines	u
8460.90	-	Other	u

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.	
	8461.10	- Planing machines	u
	8461.20	- Shaping or slotting machines	u
	8461.30	- Broaching machines	u
	8461.40	- Gear cutting, gear grinding or gear finishing machines	u
	8461.50	- Sawing or cutting-off machines	u
	8461.90	- Other	u
84.62		MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE.	
	8462.10	- Forging or die-stamping machines (including presses) and hammers	u
		- Bending, folding, straightening or flattening machines (including presses):	
	8462.21	- - Numerically controlled	u
	8462.29	- - Other	u
		- Shearing machines (including presses) (excluding combined punching and shearing machines):	
	8462.31	- - Numerically controlled	u
	8462.39	- - Other	u
		- Punching or notching machines (including presses), including combined punching and shearing machines:	
	8462.41	- - Numerically controlled	u
	8462.49	- - Other	u

	-	Other:	
8462.91	-	- Hydraulic presses	u
8462.99	-	- Other	u
84.63		OTHER MACHINE-TOOLS FOR WORKING METAL, OR CERMETS, WITHOUT REMOVING MATERIAL.	
8463.10	-	Draw-benches for bars, tubes, profiles, wire or the like	u
8463.20	-	Thread rolling machines	u
8463.30	-	Machines for working wire	u
8463.90	-	Other	u
84.64		MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS.	
8464.10	-	Sawing machines	u
8464.20	-	Grinding or polishing machines	u
8464.90	-	Other	u
84.65		MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS.	
8465.10	-	Machines which can carry out different types of machining operations without tool change between such operations	u
	-	Other:	
8465.91	-	- Sawing machines	u
8465.92	-	- Planing, milling or moulding (by cutting) machines	u
8465.93	-	- Grinding, sanding or polishing machines	u
8465.94	-	- Bending or assembling machines	u
8465.95	-	- Drilling or mortising machines	u
8465.96	-	- Splitting, slicing or paring machines	u

8465.99	-	- Other	u
84.66		PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS NOS. 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	
8466.10	-	Tool holders and self-opening dieheads	kg
8466.20	-	Work holders	kg
8466.30	-	Dividing heads and other special attachments for machine-tools	kg
	-	Other:	
8466.91	-	- For machines of heading No. 84.64	kg
8466.92	-	- For machines of heading No. 84.65	kg
8466.93	-	- For machines of headings Nos. 84.56 to 84.61	kg
8466.94	-	- For machines of heading No. 84.62 or 84.63	kg
84.67		TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR.	
	-	Pneumatic:	
8467.11	-	- Rotary type (including combined rotary-percussion)	u
8467.19	-	- Other	u
	-	Other tools:	
8467.81	-	- Chain saws	u
8467.89	-	- Other	u
	-	Parts:	
8467.91	-	- Of chain saws	kg
8467.92	-	- Of pneumatic tools	kg
8467.99	-	- Other	kg

84.68		MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING (EXCLUDING THOSE OF HEADING NO. 85.15); GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES.	
	8468.10	- Hand-held blow pipes	u
	8468.20	- Other gas-operated machinery and apparatus	u
	8468.80	- Other machinery and apparatus	u
	8468.90	- Part	kg
84.69		TYPEWRITERS OTHER THAN PRINTERS OF HEADING NO. 84.71; WORD-PROCESSING MACHINES.	
		- Automatic typewriters and word-processing machines:	
	8469.11	- - Word-processing machines	u
	8469.12	- - Automatic typewriters	u
	8469.20	- Other typewriters, electric	u
	8469.30	- Other typewriters, non-electric	u
84.70		CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS.	
	8470.10	- Electronic calculators capable of operation without an external source of power	u
		- Other electronic calculating machines:	
	8470.21	- - Incorporating a printing device	u
	8470.29	- - Other	u
	8470.30	- Other calculating machines	u
	8470.40	- Accounting machines	u
	8470.50	- Cash registers	u
	8470.90	- Other	u

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.	
	8471.10	- Analogue or hybrid automatic data processing machines	u
	8471.30	- Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	u
		- Other digital automatic data processing machines:	
	8471.41	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	u
	8471.49	- - Other, presented in the form of systems	u
	8471.50	- Digital processing units other than those of subheadings 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	u
	8471.60	- Input or output units, whether or not containing storage units in the same housing	u
	8471.70	- Storage units	u
	8471.80	- Other units of automatic data processing machines	u
	8471.90	- Other	u
84.72		OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES).	
	8472.10	- Duplicating machines	u

8472.20	-	Addressing machines and address plate embossing machines	u
8472.30	-	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u
8472.90	-	Other	u
84.73		PARTS AND ACCESSORIES (EXCLUDING COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS NOS. 84.69 TO 84.72.	
8473.10	-	Parts and accessories of the machines of heading No. 84.69	kg
	-	Parts and accessories of the machines of heading No. 84.70	
8473.21	-	- Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29	kg
8473.29	-	- Other	kg
8473.30	-	Parts and accessories of the machines of heading No. 84.71	kg
8473.40	-	Parts and accessories of the machines of heading No. 84.72	kg
8473.50	-	Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.69 to 84.72	kg
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.	
8474.10	-	Sorting, screening, separating or washing machines	u

8474.20	-	Crushing or grinding machines	u
	-	Mixing or kneading machines:	
8474.31	-	- Concrete or mortar mixers	u
8474.32	-	- Machines for mixing mineral substances with bitumen	u
8474.39	-	- Other	u
8474.80	-	Other machinery	u
8474.90	-	Parts	kg
84.75		MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE.	
8475.10	-	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	u
	-	Machines for manufacturing or hot working glass or glassware:	
8475.21	-	- Machines for making optical fibres and preforms thereof	u
8475.29	-	- Other	u
8475.90	-	Parts	kg
84.76		AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES.	
	-	Automatic beverage-vending machines:	
8476.21	-	- Incorporating heating or refrigerating devices	u
8476.29	-	- Other	u
	-	Other machines:	
8476.81	-	- Incorporating heating or refrigerating devices	u
8476.89	-	- Other	u
8476.90	-	Parts	kg

84.77 MACHINERY FOR WORKING RUBBER OR

84.77**MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.**

8477.10	-	Injection-moulding machines	u
8477.20	-	Extruders	u
8477.30	-	Blow moulding machines	u
8477.40	-	Vacuum moulding machines and other thermo-forming machines	u
	-	Other machinery for moulding or otherwise forming:	
8477.51	-	- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u
8477.59	-	- Other	u
8477.80	-	Other machinery	u
8477.90	-	Parts	kg

84.78**MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.**

8478.10	-	Machinery	u
8478.90	-	Parts	kg

84.79**MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.**

8479.10	-	Machinery for public works, building or the like	u
8479.20	-	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	u
8479.30	-	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u
8479.40	-	Rope or cable-making machines	u
8479.50	-	Industrial robots, not elsewhere specified or	u

	-	Other machines and mechanical appliances:	
8479.81	-	- For treating metal, including electric wire coil-winders	u
8479.82	-	- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u
8479.89	-	- Other	u
8479.90	-	Parts	kg
84.80		MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (EXCLUDING INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS.	
8480.10	-	Moulding boxes for metal foundry	kg
8480.20	-	Mould bases	kg
8480.30	-	Moulding patterns	kg
	-	Moulds for metal or metal carbides:	
8480.41	-	- Injection or compression types	kg
8480.49	-	- Other	kg
8480.50	-	Moulds for glass	kg
8480.60	-	Moulds for mineral materials	kg
	-	Moulds for rubber or plastics:	
8480.71	-	- Injection or compression types	kg
8480.79	-	- Other	kg
84.81		TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES.	
8481.10	-	Pressure-reducing valves	kg
8481.20	-	Valves for oleohydraulic or pneumatic transmissions	kg
8481.30	-	Check valves	kg
8481.40	-	Safety or relief valves	kg

8481.80	-	- Other appliances	kg
8481.90	-	- Parts	kg
84.82		BALL OR ROLLER BEARINGS.	
8482.10	-	Ball bearings	u
8482.20	-	Tapered roller bearings, including cone and tapered roller assemblies	u
8482.30	-	Spherical roller bearings	u
8482.40	-	Needle roller bearings	u
8482.50	-	Other cylindrical roller bearings	u
8482.80	-	Other, including combined ball/roller bearings	u
	-	Parts:	
8482.91	-	- Balls, needles and rollers	kg
8482.99	-	- Other	kg
84.83		TRANSMISSION SHAFTS (INCLUDING CAM-SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS).	
8483.10	-	Transmission shafts (including cam-shafts and crank shafts) and cranks	u
8483.20	-	Bearing housings, incorporating ball or roller bearings	u
8483.30	-	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u
8483.40	-	Gears and gearing (excluding toothed wheels, chain sprockets and other transmission elements presented separately); ball or roller screws; gear boxes and other speed changers, including torque converters:	u
8483.50	-	Flywheels and pulleys, including pulley blocks	u
8483.60	-	Clutches and shaft couplings (including universal joints)	u

8483.90	-	Parts	kg
84.84		GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS.	
8484.10	-	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg
8484.20	-	Mechanical seals	kg
8484.90	-	Other	kg
84.85		MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.	
8485.10	-	Ships or boats, propellers and blades therefor	kg
8485.90	-	Other	kg

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

85.01		ELECTRICAL MOTORS AND GENERATORS (EXCLUDING GENERATING SETS).	
8501.10	-	Motors of an output not exceeding 37,5 W	u
8501.20	-	Universal AU/DC motors of an output exceeding 37,5 W	u
	-	Other DC motors; DC generators:	
8501.31	-	- Of an output not exceeding 750 W	u
8501.32	-	- Of an output exceeding 750 W but not exceeding 75 kW	u
8501.33	-	- Of an output exceeding 75 kW but not exceeding 375 kW	u
8501.34	-	- Of an output exceeding 375 kW	u

8501.40	-	Other AC motors, single-phase	u
	-	Other AC motors, multi-phase:	
8501.51	-	- Of an output not exceeding 750 W each plus	u
8501.52	-	- Of an output exceeding 750 W but not exceeding 75 kW	u
8501.53	-	- Of an output exceeding 75 kW	u
	-	AC generators (alternators):	
8501.61	-	- Of an output not exceeding 75 kV.A	u
8501.62	-	- Of an output exceeding 75 kV.A but not exceeding 375 kV.A	u
8501.63	-	- Of an output exceeding 375 kV.A but not exceeding 750 kV.A	u
8501.64	-	- Of an output exceeding 750 kV.A	u
85.02		ELECTRIC GENERATING SETS AND ROTARY CONVERTERS.	
	-	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
8502.11	-	- Of an output not exceeding 75 kV.A	u
8502.12	-	- Of an output exceeding 75 kV.A but not exceeding 375 kV.A	u
8502.13	-	- Of an output exceeding 375 kV.A	u
8502.20	-	Generating sets with spark-ignition internal combustion piston engines	u
	-	Other generating sets:	
8502.31	-	- Wind-powered	u
8502.39	-	- Other	u
8502.40	-	Electric rotary converters	u
85.03	8503.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING NO. 85.01 OR 85.02.	kg
85.04		ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS.	

8504.10	-	Ballasts for discharge lamps or tubes	u
	-	Liquid dielectric transformers:	
8504.21	-	- Having a power handling capacity not exceeding 650 kV.A	u
8504.22	-	- Having a power handling capacity exceeding 650 kV.A but not exceeding 10 000 kV.A	u
8504.23	-	- Having a power handling capacity exceeding 10 000 kV.A	u
	-	Other transformers:	
8504.31	-	- Having a power handling capacity not exceeding 1 kV.A	u
8504.32	-	- Having a power handling capacity exceeding 1 kV.A but not exceeding 16 kV.A	u
8504.33	-	- Having a power handling capacity exceeding 16 kV.A but not exceeding 500 kV.A	u
8504.34	-	- Having a power handling capacity exceeding 500 kV.A	u
8504.40	-	Static converters	u
8504.50	-	Other inductors	u
8504.90	-	Parts	kg
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:	
8505.11	-	- Of metal	kg
8505.19	-	- Other	kg
8505.20	-	Electro-magnetic couplings, clutches and brakes	kg
8505.30	-	Electro-magnetic lifting heads	kg
8505.90	-	Other, including parts	kg

85.06		PRIMARY CELLS AND PRIMARY BATTERIES.	
	8506.10	- Manganese dioxide	u
	8506.30	- Mercuric oxide	u
	8506.40	- Silver oxide	u
	8506.50	- Lithium	u
	8506.60	- Air-zinc	u
	8506.80	- Other	u
	8506.90	- Parts	kg
85.07		ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE).	
	8507.10	- Lead-acid, of a kind used for starting piston engines	u
	8507.20	- Other lead-acid accumulators	u
	8507.30	- Nickel-cadmium	u
	8507.40	- Nickel-iron	u
	8507.80	- Other accumulators	u
	8507.90	- Parts	kg
85.08		ELECTRO-MECHANICAL TOOLS FOR WORKING IN THE HAND, WITH SELF-CONTAINED ELECTRIC MOTOR.	
	8508.10	- Drills of all kinds	u
	8508.20	- Saws	u
	8508.80	- Other tools	u
	8508.90	- Parts	kg
85.09		ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.	
	8509.10	- Vacuum cleaners	u
	8509.20	- Floor polishers	u
	8509.30	- Kitchen waste disposers	u

8509.40	-	Food grinders and mixers; fruit or vegetable juice extractors	u
8509.80	-	Other appliances	u
8509.90	-	Parts	kg
85.10		SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.	
8510.10	-	Shavers	u
8510.20	-	Hair clippers	u
8510.30	-	Hair-removing appliances	u
8510.90	-	Parts	kg
85.11		ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES.	
8511.10	-	Sparking plugs	u
8511.20	-	Ignition magnetos; magneto-dynamos; magneton flywheels	u
8511.30	-	Distributors; ignition coils	u
8511.40	-	Starter motors and dual purpose starter-generators	u
8511.50	-	Other generators	u
8511.80	-	Other equipment	u
8511.90	-	Parts	kg
85.12		ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING NO. 85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES.	

8512.10	-	Lighting or visual signalling equipment of a kind used on bicycles	u
8512.20	-	Other lighting or visual signalling equipment	u
8512.30	-	Sound signalling equipment	u
8512.40	-	Windscreen wipers, defrosters and demisters	u
8512.90	-	Parts	kg
85.13		PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS) (EXCLUDING LIGHTING EQUIPMENT OF HEADING NO. 85.12).	
8513.10	-	Lamps	u
8513.90	-	Parts	kg
85.14		INDUSTRIAL OR LABORATORY ELECTRIC (INCLUDING INDUCTION OR DIELECTRIC) FURNACES AND OVENS; OTHER INDUSTRIAL OR LABORATORY INDUCTION OR DIELECTRIC HEATING EQUIPMENT.	
8514.10	-	Resistance heated furnaces and ovens	u
8514.20	-	Induction or dielectric furnaces and ovens	u
8514.30	-	Other furnaces and ovens	u
8514.40	-	Other induction or dielectric heading equipment	u
8514.90	-	Parts	kg
85.15		ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS.	
	-	Brazing or soldering machines and apparatus:	
8515.11	-	- Soldering irons and guns	u
8515.19	-	- Other	u
	-	Machines and apparatus for resistance welding of metal:	

8515.21	-	- Fully or partly automatic	u
8515.29	-	- Other	u
	-	Machines and apparatus for arc (including plasma arc) welding of metals:	
8515.31	-	- Fully or partly automatic	u
8515.39	-	- Other	u
8515.80	-	Other machines and apparatus	u
8515.90	-	Parts	kg
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 (EXCLUDING THOSE OF HEADING NO. 85.45).	
8516.10	-	Electric instantaneous or storage water heaters and immersion heaters	u
	-	Electric space heating apparatus and electric soil heating apparatus:	
8516.21	-	- Storage heating radiators	u
8516.29	-	- Other	u
	-	Electro-thermic hair-dressing or hand-drying apparatus:	
8516.31	-	- Hair dryers	u
8516.32	-	- Other hair-dressing apparatus	u
8516.33	-	- Hand-drying apparatus	u
8516.40	-	Electric smoothing irons	u
8516.50	-	Microwave ovens	u
8516.60	-	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u

	-	Other electro-thermic appliances:	
8516.71	-	- Coffee or tea makers	u
8516.72	-	- Toasters	u
8516.79	-	- Other	u
8516.80	-	Electric heating resistors	u
8516.90	-	Parts	kg
85.17		ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEGRAPHY, INCLUDING LINE TELEPHONE SETS WITH CORDLESS HANDSETS AND TELECOMMUNICATION APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS; VIDEO-PHONES.	
	-	Telephone sets; videophones:	
8517.11	-	- Line telephone sets with cordless handsets	u
8517.19	-	- Other	u
	-	Fascimile machines and teleprinters:	
8517.21	-	- Fascimile machines	u
8517.22	-	- Teleprinters	u
8517.30	-	Telephonic or telegraphic switching apparatus	u
8517.50	-	Other apparatus, for carrier-current line systems or for digital line system	u
8517.80	-	Other apparatus	u
8517.90	-	Parts	kg
85.18		MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, EARPHONES AND COMBINED MICROPHONE-SPEAKER SETS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS.	
8518.10	-	Microphones and stands therefor	u
	-	Loudspeakers, whether or not mounted in their enclosures:	

8518.21	-	-	Single loudspeakers, mounted in their enclosures	u
8518.22	-	-	Multiple loudspeakers, mounted in the same enclosure	u
8518.29	-	-	Other	u
8518.30	-		Headphones, earphones and combined microphone-speaker sets	u
8518.40	-		Audio-frequency electric amplifiers	u
8518.50	-		Electric sound amplifier sets	u
8518.90	-		Parts	kg
85.19			TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE.	
8519.10	-		Coin-or disc-operated record-players	u
	-		Other record-players:	
8519.21	-	-	Without loudspeaker	u
8519.29	-	-	Other	u
	-		Turntables (record-decks):	
8519.31	-	-	With automatic record changing mechanism	u
8519.39	-	-	Other	u
8519.40	-		Transcribing machines	u
	-		Other sound reproducing apparatus	
8519.92	-	-	Pocket-size cassette-players	u
8519.93	-	-	Other, cassette-type	u
8519.99	-	-	Other	u
85.20			MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DEVICE.	
8520.10	-		Dictating machines not capable of operating without an external source of power	u
8520.20	-		Telephone answering machines	u

	-	Other magnetic tape recorders incorporating sound reproducing apparatus:	
8520.32	-	- Digital audio type	u
8520.33	-	- Other, cassette-type	u
8520.39	-	- Other	u
8520.90	-	Other	u
85.21		VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER.	
8521.10	-	Magnetic tape-type	u
8521.90	-	Other	u
85.22		PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS NOS. 85.19 TO 85.21	
8522.10	-	Pick-up cartridges	kg
8522.90	-	Other	kg
85.23		PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA (EXCLUDING PRODUCTS OF CHAPTER 37).	
	-	Magnetic tapes:	
8523.11	-	- Of a width not exceeding 4 mm	u
8523.12	-	- Of a width exceeding 4 mm but not exceeding 6,5 mm	u
8523.13	-	- Of a width exceeding 6,5 mm	u
8523.20	-	Magnetic discs	u
8523.30	-	Cards incorporating a magnetic stripe	u
8523.90	-	Other	u
85.24		RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS (EXCLUDING PRODUCTS OF CHAPTER 37).	
8524.10	-	Gramophone records	u

	-	Discs for laser reading system:	
8524.31	-	- For reproducing phenomena other than sound or image	u
8524.32	-	- For reproducing sound only	u
8524.39	-	- Other	u
8524.40	-	- Magnetic tapes for reproducing phenomena other than sound or image	
	-	Other magnetic tapes:	
8524.51	-	- Of a width not exceeding 4 mm	u
8524.52	-	- Of a width exceeding 4 mm but not exceeding 6.5 mm	u
8524.53	-	- Of a width exceeding 6.5 mm	u
8524.60	-	- Cards incorporating a magnetic stripe	u
	-	Other:	
8524.91	-	- For reproducing phenomena other than sound or image	u
8524.99	-	- Other	u
85.25		TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY, RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS; STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS	
8525.10	-	Transmission apparatus	u
8525.20	-	Transmission apparatus incorporating reception apparatus	u
8525.30	-	Television cameras	u
8525.40	-	Still image video cameras and other video camera recorders	u
85.26		RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS.	
8526.10	-	Radar apparatus	u

	-	Other:	
8526.91	-	- Radio navigational aid apparatus	u
8526.92	-	- Radio remote control apparatus	u
85.27		RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY OR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK.	
	-	Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527.12	-	- Pocket-size radio cassette-players	u
8527.13	-	- Other apparatus combined with sound recording or reproducing apparatus	u
8527.19	-	- Other	u
	-	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony, or radio-telegraphy:	
8527.21	-	- Combined with sound recording or reproducing apparatus	u
8527.29	-	- Other	u
	-	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527.31	-	- Combined with sound recording or reproducing apparatus	u
8527.32	-	- Not combined with sound recording or reproducing apparatus but combined	u
8527.39	-	- Other	u
8527.90	-	Other apparatus	u
85.28		RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS; VIDEO MONITORS AND VIDEO PROJECTORS	

MONITORS AND VIDEO PROJECTORS.

	-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
8528.12	-	- Colour	u
8528.13	-	- Black and white or other monochrome	u
	-	Video monitors:	
8528.21	-	- Colour	u
8528.22	-	- Black and white or other monochrome	u
8528.30	-	Video projectors	u
85.29		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS NOS. 85.25 TO 85.28.	
8529.10	-	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg
8529.90	-	Other	kg
85.30		ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (EXCLUDING THOSE OF HEADING NO. 86.08).	
8530.10	-	Equipment for railways or tramways	u
8530.80	-	Other equipment	u
8530.90	-	Parts	kg
85.31		ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS) (EXCLUDING THOSE OF HEADING NO. 85.12 OR 85.30).	
8531.10	-	Burglar or fire alarms and similar apparatus	u
8531.20	-	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u
8531.80	-	Other apparatus	u
8531.90	-	Parts	kg

85.32		ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET).	
	8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kVar (power capacitors)	kg
		- Other fixed capacitors:	
	8532.21	- - Tantalum	kg
	8532.22	- - Aluminium electrolytic	kg
	8532.23	- - Ceramic dielectric, single layer	kg
	8532.24	- - Ceramic dielectric, multilayer	kg
	8532.25	- - Dielectric of paper or plastics	kg
	8532.29	- - Other	kg
	8532.30	- Variable or adjustable (pre-set) capacitors	kg
	8532.90	- Parts	kg
85.33		ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS) (EXCLUDING HEATING RESISTORS).	
	8533.10	- Fixed carbon resistors, composition or film types	kg
		- Other fixed resistors:	
	8533.21	- - For a power handling capacity not exceeding 20 W	kg
	8533.29	- - Other	kg
		- Wirewound variable resistors, including rheostats and potentiometers:	
	8533.31	- - For a power handling capacity not exceeding 20 W	kg
	8533.39	- - Other	kg
	8533.40	- Other variable resistors, including rheostats and potentiometers	kg
	8533.90	- Parts	kg
85.34	8534.00	PRINTED CIRCUITS.	kg

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, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 V.		
8535.10	-	Fuses	kg
	-	Automatic circuit breakers:	
8535.21	-	- For a voltage of less than 72,5 kV with moulded casings of plastics, with a current rating not exceeding 630 A, for a voltage not exceeding 1 100 V (AC) and a breaking capacity rating not exceeding 65 000 A	kg
8535.29	-	- Other	kg
8535.30	-	Isolating switches and make-and-break switches	kg
8535.40	-	Lightning arresters, voltage limiters and surge suppressors	kg
8535.90	-	Other	kg
85.36	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP HOLDERS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 V.		
8536.10	-	Fuses	kg
8536.20	-	Automatic circuit breakers	kg
8536.30	-	Other apparatus for protecting electrical circuits	kg
	-	Relays:	
8536.41	-	- For a voltage not exceeding 60 V	kg
8536.49	-	- Other	kg
8536.50	-	Other switches	kg
	-	Lamp-holders, plugs and sockets:	
8536.61	-	- Lamp-holders	kg
8536.69	-	- Other	kg

	8536.90	-	Other apparatus	kg
85.37			BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING NO. 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 NO. 85.17).	
	8537.10	-	For a voltage not exceeding 1 000 V	kg
	8537.20	-	For a voltage exceeding 1 000 V	kg
85.38			PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING NO. 85.35, 85.36 OR 85.37.	
	8538.10	-	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus	kg
	8538.90	-	Other	kg
85.39			ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS.	
	8539.10	-	Sealed beam lamp units	u
		-	Other filament lamps (excluding ultra-violet or infra-red lamps):	
	8539.21	-	- Tungsten halogen	u
	8539.22	-	- Other, of a power not exceeding 200 W and for a voltage exceeding	u
	8539.29	-	- Other	u
		-	Discharge lamps (excluding ultra-violet lamps):	
	8539.31	-	- Fluorescent, hot cathode	u
	8539.32	-	- Mercury or sodium vapour lamps; metal halide lamps".	u
	8539.39	-	- Other	u

	-	Ultra-violet or infra-red lamps; arc-lamps:	
8539.41	-	- Arc lamps	u
8539.49	-	- Other	u
8539.90	-	Parts	kg
85.40		THERMIONIC, COLD CATHODE OR PHOTOCATHODE 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	
8540.11	-	- Colour	u
8540.12	-	- Black and white or other monochrome	u
8540.20	-	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u
8540.40	-	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u
8540.50	-	Data/graphic display tubes, black and white or other monochrome	u
8540.60	-	Other cathode-ray tubes	u
	-	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.71	-	- Magnetrons	u
8540.72	-	- Klystrons	u
8540.79	-	- Other	u
	-	Other valves and tubes:	
8540.81	-	- Receiver or amplifier valves and tubes	u
8540.89	-	- Other	u
	-	Parts:	
8540.91	-	- Of cathode-ray tubes	kg

	8540.99	-	- Other	kg
85.41			DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; PHOTSENSITIVE SEMI-CONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS.	
	8541.10	-	Diodes (excluding photosensitive or light emitting diodes)	u
		-	Transistors (excluding photosensitive transistors):	
	8541.21	-	- With a dissipation rate of less than 1 W	u
	8541.29	-	- Other	u
	8541.30	-	Thyristors, diacs and triacs (excluding photosensitive devices)	u
	8541.40	-	Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes	u
	8541.50	-	Other semi-conductor devices	u
	8541.60	-	Mounted piezo-electric crystals	u
	8541.90	-	Parts	kg
85.42			ELECTRONIC INTEGRATED CIRCUITS AND MICRO-ASSEMBLIES.	
		-	Monolithic integrated circuits:	
	8542.12	-	- Cards incorporating electronic integrated circuits ("smart" cards)	u
	8542.13	-	- Metal oxide semiconductors (MOS technology)	u
	8542.14	-	- Circuits obtained by bipolar technology	u
	8542.19	-	- Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)	u
	8542.30	-	Other monolithic intergrated circuits	u

8542.40	-	Hybrid integrated circuits	u
8542.50	-	Electronic micro-assemblies	u
8542.90	-	Parts	kg
85.43		ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.	
	-	Particle accelerators:	
8543.11	-	- Ion implanters for doping semiconductor materials	u
8543.19	-	- Other	u
8543.20	-	Signal generators	u
8543.30	-	Machines and apparatus for electroplating, electrolysis or electrophoresis	u
8543.40	-	Electric fence energisers	u
	-	Other machines and apparatus:	
8543.81	-	- Proximity cards and tags	u
8543.89	-	- Other	u
8543.90	-	Parts	kg
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:	
8544.11	-	- Of copper	kg
8544.19	-	- Other	kg
8544.20	-	Co-axial cable and other co-axial electric conductors	kg

8544.30	-	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg
	-	Other electric conductors, for a voltage not exceeding 80 V:	
8544.41	-	- Fitted with connectors	kg
8544.49	-	- Other	kg
	-	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:	
8544.51	-	- Fitted with connectors	kg
8544.59	-	- Other	kg
8544.60	-	Other electric conductors, for a voltage exceeding 1 000 V	kg
8544.70	-	Optical fibre cables	kg
85.45		CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES.	
	-	Electrodes:	
8545.11	-	- Of a kind used for furnaces	kg
8545.19	-	- Other	kg
8545.20	-	Brushes	kg
8545.90	-	Other	kg
85.46		ELECTRICAL INSULATORS OF ANY MATERIAL.	
8546.10	-	Of glass	kg
8546.20	-	Of ceramics	kg
8546.90	-	Other	kg

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 (EXCLUDING INSULATORS OF HEADING NO. 85.46); ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL.	
	8547.10	- Insulating fittings of ceramics	kg
	8547.20	- Insulating fittings of plastics	kg
	8547.90	- Other	kg

85.48		WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.	
	8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	kg
	8548.90	- Other	kg

**SECTION XVII
VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**

**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**

86.01		RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS.	
	8601.10	- Powered from an external source of electricity	u
	8601.20	- Powered by electric accumulators	u

86.02		OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS.	
	8602.10	- Diesel-electric locomotives	u
	8602.90	- Other	u
86.03		SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS (EXCLUDING THOSE OF HEADING NO. 86.04).	
	8603.10	- Powered from an external source of electricity	u
	8603.90	- Other	u
86.04	8604.00	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).	
86.05	8605.00	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING NO. 86.04).	u
86.06		RAILWAY OR TRAMWAY VANS AND WAGONS, NOT SELF-PROPELLED.	
	8606.10	- Tank wagons and the like	u
	8606.20	- Insulated or refrigerated vans and wagons (excluding those of subheading No. 8606.10)	u
	8606.30	- Self-discharging vans and wagons (excluding those of subheading No. 8606.10 or 8606.20)	u
		- Other:	
	8606.91	- - Covered and closed	u
	8606.92	- - Open, with non-removable sides of a height exceeding 60 cm	u
	8606.99	- - Other	u
86.07		PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING STOCK.	

		- Bogies, bissel-bogies, axles and wheels and parts thereof:	
8607.11	-	- Driving bogies and bissel-bogies	kg
8607.12	-	- Other bogies and bissel-bogies	kg
8607.19	-	- Other, including parts	kg
		- Brakes and parts thereof:	
8607.21	-	- Air brakes and parts thereof	kg
8607.29	-	- Other	kg
8607.30	-	Hooks and other coupling devices, buffers, and parts thereof	kg
		- Other:	
8607.91	-	- Of locomotives	kg
8607.99	-	- Other	kg
86.08	8608.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTROMECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING.	kg
86.09	8609.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT.	u

**CHAPTER 87
VEHICLES (EXCLUDING RAILWAY OR TRAMWAY ROLLING-STOCK), AND PARTS
AND ACCESSORIES THEREOF.**

87.01		TRACTORS (EXCLUDING TRACTORS OF HEADING NO. 87.09).	
8701.10	-	Pedestrian controlled tractors	u
8701.20	-	Road tractors for semi-trailers	u
8701.30	-	Track-laying tractors	u

8701.90	-	Other	u
87.02		MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER.	
8702.10	-	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	u
8702.90	-	Other	u
87.03		MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (EXCLUDING THOSE OF HEADING NO. 87.02) INCLUDING STATION WAGONS AND RACING CARS.	
8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	u
	-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21	-	- Of a cylinder capacity not exceeding 1 000 cm ³	u
8703.22	-	- Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³	u
8703.23	-	- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³	u
8703.24	-	- Of a cylinder capacity exceeding 3 000 cm ³	u
	-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31	-	- Of a cylinder capacity not exceeding 1 500 cm ³	u
8703.32	-	- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³	u
8703.33	-	- Of a cylinder capacity exceeding 2 500 cm ³	u
8703.90	-	Other	u
87.04		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS.	
8704.10	-	Dumpers designed for off-highway use	u

	-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21	-	- G.V.M. not exceeding 5 t	u
8704.22	-	- G.V.M. exceeding 5 t but not exceeding 20 t	u
8704.23	-	- G.V.M. exceeding 20 t	u
	-	Other, with spark-ignition internal combustion piston engine:	
8704.31	-	- G.V.M. not exceeding 5	u
8704.32	-	- G.V.M. exceeding 5	u
8704.90	-	Other	
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).	
8705.10	-	Crane lorries	u
8705.20	-	Mobile drilling derricks	u
8705.30	-	Fire fighting vehicles	u
8705.40	-	Concrete-mixer lorries	u
8705.90	-	Other	u
87.06	8706.00	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS NOS. 87.01 TO 87.05.	u
87.07		BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS NOS. 87.01 TO 87.05.	
8707.10	-	For the vehicles of heading No. 87.03	u
8707.90	-	Other	u

87.08**PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS NOS. 87.01 TO 87.05.**

8708.10	-	Bumpers and parts thereof	kg
	-	Other parts and accessories of bodies (including cabs):	
8708.21	-	- Safety seat belts	kg
8708.29	-	- Other	kg
	-	Brakes and servo-brakes and parts thereof:	
8708.31	-	- Mounted brake linings	kg
8708.39	-	- Other	kg
8708.40	-	Gear boxes	kg
8708.50	-	Drive-axles with differential, whether or not provided with other transmission components	kg
8708.60	-	Non-driving axles and parts thereof	kg
8708.70	-	Road wheels and parts and accessories thereof	kg
8708.80	-	Suspension shock absorbers	kg
	-	Other parts and accessories:	
8708.91	-	- Radiators	kg
8708.92	-	- Silencers and exhaust pipes	kg
8708.93	-	- Clutches and parts thereof	kg
8708.94	-	- Steering wheels, steering columns and steering boxes	kg
8708.99	-	- Other	kg

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.**

- Vehicles:

8709.11	-	- Electrical	u
8709.19	-	- Other	u
8709.90	-	Parts	kg
87.10		TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORISED WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES.	
87.11		MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDECARS; SIDECARS.	
8711.10	-	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	u
8711.20	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	u
8711.30	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	u
8711.40	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	u
8711.50	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	u
8711.90	-	Other	u
87.12	8712.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED.	u
87.13		INVALID CARRIAGES, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED.	
8713.10	-	Not mechanically propelled	u
8713.90	-	Other	u
87.14		PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS NOS. 87.11 TO 87.13.	
	-	Of motorcycles (including mopeds):	

8714.11	-	-	Saddles	kg
8714.19	-	-	Other	kg
8714.20	-		Of invalid carriages	kg
	-		Other:	
8714.91	-	-	Frames and forks, and parts thereof	kg
8714.92	-	-	Wheel rims and spokes	kg
8714.93	-	-	Hubs (excluding coaster braking hubs and hub brakes), and free-wheel sprocket-wheels	kg
8714.94	-	-	Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg
8714.95	-	-	Saddles	u
8714.96	-	-	Pedals and crank-gear, and parts thereof	kg
8714.99	-	-	Other	kg
87.15		8715.00	BABY CARRIAGES AND PARTS THEREOF.	
87.16			TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF.	
8716.10	-		Trailers and semi-trailers of the caravan type, for housing or camping	u
8716.20	-		Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u
	-		Other trailers and semi-trailers for the transport of goods:	
8716.31	-	-	Tanker trailers and tanker semi-trailers	u
8716.39	-	-	Other	u
8716.40	-		Other trailers and semi-trailers	u
8716.80	-		Other vehicles	u
8716.90	-		Parts	kg

CHAPTER 88
AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

88.01

BALKANS AND BIRGIBI FC GUIDERS

88.01		BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT.	
	8801.10	- Gliders and hang gliders	u
	8801.90	- Other	u
88.02		OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES	
		- Helicopters:	
	8802.11	- - Of an unladen mass not exceeding 2 000 kg	u
	8802.12	- - Of an unladen mass exceeding 2 000 kg	u
	8802.20	- Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg	u
	8802.30	- Aeroplanes and other aircraft, of an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg	u
	8802.40	- Aeroplanes and other aircraft, of an unladen mass exceeding 15 000 kg	u
	8802.60	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u
88.03		PARTS OF GOODS OF HEADING NO. 88.01 OR 88.02.	
	8803.10	- Propellers and rotors and parts thereof	kg
	8803.20	- Under-carriages and parts thereof	kg
	8803.30	- Other parts of aeroplanes or helicopters	kg
	8803.90	- Other	kg
88.04	8804.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO.	kg
88.05		AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES.	
	8805.10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg

CHAPTER 89
SHIPS, BOATS AND FLOATING STRUCTURES

89.01		CRUISE SHIPS, EXCURSION BOATS, FERRYBOATS, 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	u
	8901.20	- Tankers	u
	8901.30	- Refrigerated vessels (excluding those of subheading 8901.20)	u
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	u
89.02	8902.00	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS.	u
89.03		YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES.	
	8903.10	- Inflatable	u
		- Other:	
	8903.91	- - Sailboats, with or without auxiliary motors	u
	8903.92	- - Motorboats (excluding outboard motorboats)	u
	8903.99	- - Other	u
89.04	8904.00	TUGS AND PUSHER CRAFT.	u
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.	
	8905.10	- Dredgers	u

	8905.20	-	Floating or submersible drilling or production platforms	u
	8905.90	-	Other	u
89.06	8906.00		OTHER VESSELS, INCLUDING WAR SHIPS AND LIFEBOATS OTHER THAN ROWING BOATS.	u
89.07			OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS).	
	8907.10	-	Inflatable rafts	u
	8907.90	-	Other	u
89.08	8908.00		VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP.	u

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

90.01			OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES (EXCLUDING THOSE OF HEADING NO. 85.44); SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED (EXCLUDING SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED).	
	9001.10	-	Optical fibres, optical fibre bundles and cables	kg
	9001.20	-	Sheets and plates of polarising material	kg
	9001.30	-	Contact lenses	u
	9001.40	-	Spectacle lenses of glass	u
	9001.50	-	Spectacle lenses of other materials	u
	9001.90	-	Other	kg

90.02		LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS (EXCLUDING SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED).	
	-	Objective lenses:	
9002.11	-	- For cameras, projectors or photographic enlargers or reducers	kg
9002.19	-	- Other	kg
9002.20	-	Filters	kg
9002.90	-	Other	kg
90.03		FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF.	
	-	Frames and mountings:	
9003.11	-	- Of plastics	u
9003.19	-	- Of other materials	u
9003.90	-	Parts	kg
90.04		SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER.	
9004.10	-	Sunglasses	u
9004.90	-	Other	u
90.05		BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY.	
9005.10	-	Binoculars	u
9005.80	-	Other instruments	u
9005.90	-	Parts and accessories (including mountings)	kg

90.06		PHOTOGRAPHIC (EXCLUDING CINEMA TOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS (EXCLUDING DISCHARGE LAMPS OF HEADING NO. 85.39).	
9006.10	-	Cameras of a kind used for preparing printing plates or cylinders	u
9006.20	-	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	u
9006.30	-	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u
9006.40	-	Instant print cameras	u
	-	Other cameras:	
9006.51	-	- With a through-the-lens viewfinder (single lens reflex (SLR)) for roll film of a width not exceeding 35 mm	u
9006.52	-	- Other, for roll film of a width less than 35 mm	u
9006.53	-	- Other, for roll film of a width of 35 mm	u
9006.59	-	- Other	u
	-	Photographic flashlight apparatus and flashbulbs:	
9006.61	-	- Discharge lamp ("electronic") flash-light apparatus	u
9006.62	-	- Flashbulbs, flashcubes and the like	u
9006.69	-	- Other	u
	-	Parts and accessories:	
9006.91	-	- For cameras	kg
9006.99	-	- Other	kg
90.07		CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS.	
	-	Cameras:	

9007.11	-	- For film of less than 16 mm wide or for double-8 mm film	u
9007.19	-	- Other	u
9007.20	-	Projectors	u
	-	Parts and accessories:	
9007.91	-	- For cameras	kg
9007.92	-	- For projectors	kg
90.08		IMAGE PROJECTORS (EXCLUDING CINEMATOGRAPHIC); PHOTOGRAPHIC (EXCLUDING CINEMATOGRAPHIC) ENLARGERS AND REDUCERS.	
9008.10	-	Slide projectors	u
9008.20	-	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u
9008.30	-	Other image projectors	u
9008.40	-	Photographic (excluding cinematographic) enlargers and reducers	u
9008.90	-	Parts and accessories	kg
90.09		PHOTOCOPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE AND THERMOCOPYING APPARATUS.	
	-	Electrostatic photocopying apparatus:	
9009.11	-	- Operating by reproducing the original image directly onto the copy (direct process)	u
9009.12	-	- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	u
	-	Other photocopying apparatus:	
9009.21	-	- Incorporating an optical system	u
9009.22	-	- Of the contact type	u
9009.30	-	Thermo-copying apparatus	u
9009.90	-	Parts and accessories	kg

90.10	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES (INCLUDING APPARATUS FOR THE PROJECTION OF DRAWING OF CIRCUIT PATTERNS ON SENSITISED SEMI-CONDUCTOR MATERIALS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS.		
9010.10	-	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	u
	-	Apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials:	
9010.41	-	- Direct write-on-wafer apparatus	u
9010.42	-	- Step and repeat aligners	u
9010.49	-	- Other	u
9010.50	-	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u
9010.60	-	Projection screens	u
9010.90	-	Parts and accessories	kg
90.11	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR MICROPHOTOGRAPHY, MICROKINEMATOGRAPHY OR MICROPROJECTION.		
9011.10	-	Stereoscopic microscopes	u
9011.20	-	Other microscopes, for microphotography, microcinematography or microprojection	u
9011.80	-	Other microscopes	u
9011.90	-	Parts and accessories	kg
90.12	MICROSCOPES (EXCLUDING OPTICAL MICROSCOPES); DIFFRACTION APPARATUS.		

9012.10	-	Microscopes (excluding optical microscopes) and diffraction apparatus	u
9012.90	-	Parts and accessories	kg
90.13		LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS (EXCLUDING LASER DIODES); OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.	
9013.10	-	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u
9013.20	-	Lasers (excluding laser diodes)	u
9013.80	-	Other devices, appliances and instruments	u
9013.90	-	Parts and accessories	kg
90.14		DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES.	
9014.10	-	Direction finding compasses	u
9014.20	-	Instruments and appliances for aeronautical or space navigation (excluding compasses)	u
9014.80	-	Other instruments and appliances	u
9014.90	-	Parts and accessories	kg
90.15		SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES (EXCLUDING COMPASSES); RANGEFINDERS.	
9015.10	-	Rangefinders	u
9015.20	-	Theodolites and tacheometers	u
9015.30	-	Levels	u
9015.40	-	Photogrammetrical surveying instruments and appliances	kg

	9015.80	-	Other instruments and appliances	u
	9015.90	-	Parts and accessories	kg
90.16	9016.00		BALANCES OF A SENSITIVITY OF 50 mg OR BETTER, WITH OR WITHOUT MASS PIECES.	kg
90.17			DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHES, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.	
	9017.10	-	Drafting tables and machines, whether or not automatic	u
	9017.20	-	Other drawing, marking-out or mathematical calculating instruments	u
	9017.30	-	Micrometers, callipers and gauges	u
	9017.80	-	Other instruments	u
	9017.90	-	Parts and accessories	kg
90.18			INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTROMEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS.	
		-	Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
	9018.11	-	- Electrocardiographs	u
	9018.12	-	- Ultrasonic scanning apparatus	u
	9018.13	-	- Magnetic resonance imaging apparatus	u
	9018.14	-	- Scintigraphic apparatus	u
	9018.19	-	- Other	u
	9018.20	-	Ultra-violet or infra-red ray apparatus	kg

	-	Syringes, needles, catheters, cannulae and the like:	
9018.31	-	- Syringes, with or without needles	u
9018.32	-	- Tubular metal needles and needles for sutures	kg
9018.39	-	- Other	u
	-	Other instruments and appliances used in dental sciences:	
9018.41	-	- Dental drill engines, whether or not combined on a single base with other dental equipment	kg
9018.49	-	- Other	u
9018.50	-	Other ophthalmic instruments and appliances	kg
9018.90	-	Other instruments and appliances	u
90.19		MECHANOTHERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICALAPTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS.	
9019.10	-	Mechanotherapy appliances; massage apparatus; psychological aptitude-testing apparatus	kg
9019.20	-	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg
90.20	9020.00	OTHER BREATHING APPLIANCES AND GAS MASKS (EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS).kg	kg
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.	

	-	Artificial joints and other orthopaedic or fracture appliances:	
9021.11	-	- Artificial joints	kg
9021.19	-	- Other	kg
	-	Artificial teeth and dental fittings:	
9021.21	-	- Artificial teeth	kg
9021.29	-	- Other	kg
9021.30	-	Other artificial parts of the body	kg
9021.40	-	Hearing aids (excluding parts and accessories)	u
9021.50	-	Pacemakers for stimulating heart muscles (excluding parts and accessories)	u
9021.90	-	Other	kg

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:	
9022.12	-	- Computed tomography apparatus	u
9022.13	-	- Other, for dental uses	u
9022.14	-	- Other, for medical, surgical or veterinary uses	u
9022.19	-	- For other uses	u
	-	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:	

	9022.21	-	- For medical, surgical, dental or veterinary uses	u
	9022.29	-	- For other uses	u
	9022.30	-	X-ray tubes	u
	9022.90	-	Other, including parts and accessories	kg
90.23	9023.00		INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES.	kg
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).	
	9024.10	-	Machines and appliances for testing metals	u
	9024.80	-	Other machines and appliances	u
	9024.90	-	Parts and accessories	kg
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:	
	9025.11	-	- Liquid-filled, for direct reading	u
	9025.19	-	- Other	u
	9025.80	-	Other instruments	u
	9025.90	-	Parts and accessories	kg

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 NO. 90.14, 90.15, 90.28 OR 90.32).	
	9026.10	- For measuring or checking the flow or level of liquids	u
	9026.20	- For measuring or checking pressure	u
	9026.80	- Other instruments and apparatus	u
	9026.90	- Parts and accessories	kg
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.	
	9027.10	- Gas or smoke analysis apparatus	u
	9027.20	- Chromatographs and electrophoresis instruments	u
	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	u
	9027.40	- Exposure meters	u
	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	u
	9027.80	- Other instruments and apparatus	u
	9027.90	- Microtomes; parts and accessories	kg

90.28		GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR.	
	9028.10	- Gas meters	u
	9028.20	- Liquid meters	u
	9028.30	- Electricity meters	u
	9028.90	- Parts and accessories	kg
90.29		REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING NO. 90.14 OR 90.15; STROBOSCOPES.	
	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	u
	9029.20	- Speed indicators and tachometers; stroboscopes	u
	9029.90	- Parts and accessories	kg
90.30		OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES (EXCLUDING METERS OF HEADING NO. 90.28); INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS.	
	9030.10	- Instruments and apparatus for measuring or detecting ionising radiations	u
	9030.20	- Cathode-ray oscilloscopes and cathode-ray oscillographs	u
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	
	9030.31	- - Multimeters	u
	9030.39	- - Other	u

9030.40	-	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u
	-	Other instruments and apparatus:	
9030.82	-	- For measuring or checking semi-conductor wafers or devices	u
9030.83	-	- Other, with a recording device	u
9030.89	-	- Other	u
9030.90	-	Parts and accessories	kg
90.31		MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS.	
9031.10	-	Machines for balancing mechanical parts	u
9031.20	-	Testbenches	u
9031.30	-	Profile projectors	u
	-	Other optical instruments and appliances:	
9031.41	-	- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u
9031.49	-	- Other	u
9031.80	-	Other instruments, appliances and machines	u
9031.90	-	Parts and accessories	kg
90.32		AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS.	
9032.10	-	Thermostats	u
9032.20	-	Manostats	u
	-	Other instruments and apparatus:	
9032.81	-	- Hydraulic or pneumatic	u
9032.89	-	- Other	u
9032.90	-	Parts and accessories	kg

90.33 9033.00 PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90.

**CHAPTER 91
CLOCKS AND WATCHES AND PARTS THEREOF**

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:	
9101.11	- - With mechanical display only	u
9101.12	- - With opto-electronic display only	u
9101.19	- - Other	u
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9101.21	- - With automatic winding	u
9101.29	- - Other	u
	- Other:	
9101.91	- - Electrically operated	u
9101.99	- - Other	u
91.02	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES (EXCLUDING THOSE OF HEADING NO. 91.01).	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102.11	- - With mechanical display only	u
9102.12	- - With opto-electronic display only	u
9102.19	- - Other	u
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	

	9102.21	-	-	With automatic winding	u
	9102.29	-	-	Other	u
		-		Other:	
	9102.91	-	-	Electrically operated	u
	9102.99	-	-	Other	u
91.03				CLOCKS WITH WATCH MOVEMENTS (EXCLUDING CLOCKS OF HEADING NO. 91.04).	
	9103.10	-		Electrically operated	u
	9103.90	-		Other	u
91.04	9104.00			INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACE CRAFT OR VESSELS.	kg
91.05				OTHER CLOCKS.	
		-		Alarm clocks:	
	9105.11	-	-	Electrically operated	u
	9105.19	-	-	Other	u
		-		Wall clocks:	
	9105.21	-	-	Electrically operated	u
	9105.29	-	-	Other	u
		-		Other:	
	9105.91	-	-	Electrically operated	u
	9105.99	-	-	Other	u
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).	
	9106.10	-		Time-registers; time recorders	u
	9106.20	-		Parking meters	u

	9106.90	-	Other	u
91.07	9107.00		TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR.	u
91.08			WATCH MOVEMENTS, COMPLETE AND ASSEMBLED.	
		-	Electrically operated:	
	9108.11	-	- With mechanical display only or with a device to which a mechanical display can be incorporated	u
	9108.12	-	- With opto-electronic display only	u
	9108.19	-	- Other	u
	9108.20	-	With automatic winding	u
		-	Other:	
	9108.91	-	- Measuring 33,8 mm or less	u
	9108.99	-	- Other	u
91.09			CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED.	
		-	Electrically operated:	
	9109.11	-	- Of alarm clocks	u
	9109.19	-	- Other	u
	9109.90	-	Other	u
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:	
	9110.11	-	- Complete movements, unassembled or partly assembled (movement sets)	u
	9110.12	-	- Incomplete movements, assembled	kg
	9110.19	-	- Rough movements	kg

	9110.90	-	Other	kg
91.11			WATCH CASES AND PARTS THEREOF.	
	9111.10	-	Cases of precious metal or of metal clad with precious metal	u
	9111.20	-	Cases of base metal, whether or not gold- or silver-plated	u
	9111.80	-	Other cases	u
	9111.90	-	Parts	kg
91.12			CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF.	
	9112.10	-	Cases of metal	u
	9112.80	-	Other cases	u
	9112.90	-	Parts	kg
91.13			WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF.	
	9113.10	-	Of precious metal or of metal clad with precious metal	kg
	9113.20	-	Of base metal, whether or not gold- or silver-plated	kg
	9113.90	-	Other	kg
91.14			OTHER CLOCK OR WATCH PARTS.	
	9114.10	-	Springs, including hair-springs	kg
	9114.20	-	Jewels	kg
	9114.30	-	Dials	kg
	9114.40	-	Plates and bridges	kg
	9114.90	-	Other	kg

CHAPTER 92
MUSICAL INSTRUMENTS; PART AND ACCESSORIES OF SUCH ARTICLES

92.01	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS.
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	9201.10	-	Upright pianos	u
	9201.20	-	Grand pianos	u
	9201.90	-	Other	u
92.02			OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS).	
	9202.10	-	Played with a bow	u
	9202.90	-	Other	u
92.03	9203.00		KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS.	u
92.04			ACCORDIONS AND SIMILAR INSTRUMENTS; MOUTH ORGANS.	
	9204.10	-	Accordions and similar instruments	u
	9204.20	-	Mouth organs	u
92.05			OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES).	
	9205.10	-	Brass-wind instruments	u
	9205.90	-	Other	u
92.06	9206.00		PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACCAS).	u
92.07			MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS).	
	9207.10	-	Keyboard instruments (excluding accordions)	u
	9207.90	-	Other	u

92.08		MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS.	
	9208.10	- Musical boxes	u
	9208.90	- Other	u
92.09		PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) FOR MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS.	
	9209.10	- Metronomes, tuning forks and pitch pipes	kg
	9209.20	- Mechanisms for musical boxes	kg
	9209.30	- Musical instrument strings	kg
		- Other:	
	9209.91	- - Parts and accessories for pianos	kg
	9209.92	- - Parts and accessories for the musical instruments of heading No. 92.02	kg
	9209.93	- - Parts and accessories for the musical instruments of heading No. 92.03	kg
	9209.94	- - Parts and accessories for the musical instruments of heading No. 92.07	kg
	9209.99	- - Other	kg

**SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**CHAPTER 93
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

93.01	9301.00	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING NO. 93.07.	u
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93.02	9302.00		REVOLVERS AND PISTOLS (EXCLUDING THOSE OF HEADING NO. 93.03 OR 93.04).	u
93.03			OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS).	
	9303.10	-	Muzzle-loading firearms	u
	9303.20	-	Other sporting, hunting or target shooting shotguns, including combination shotguns and rifles	u
	9303.30	-	Other sporting, hunting or target-shooting rifles	u
	9303.90	-	Other	u
93.04	9304.00		OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS) (EXCLUDING THOSE OF HEADING NO. 93.07).	u
93.05			PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS NOS. 93.01 TO 93.04.	
	9305.10	-	Of revolvers or pistols	kg
		-	Of shotguns or rifles of heading No. 93.03:	
	9305.21	-	- Shotgun barrels	kg
	9305.29	-	- Other	kg
	9305.90	-	Other	kg
93.06			BOMBS, GRENADES, TORPEDOES, MINES, MISSILES, AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS.	
	9306.10	-	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	kg

	-	Shotgun cartridges and parts thereof; air gun pellets:	
9306.21	-	- Cartridges	kg
9306.29	-	- Other	kg
9306.30	-	Other cartridges and parts thereof	kg
9306.90	-	Other	kg
93.07	9307.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR.	kg

**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**

94.01		SEATS (EXCLUDING THOSE OF HEADING NO. 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF.	
9401.10	-	Seats of a kind used for aircraft	u
9401.20	-	Seats of a kind used for motor vehicles	u
9401.30	-	Swivel seats with variable height adjustment	u
9401.40	-	Seats (excluding garden seats or camping equipment), convertible into beds	u
9401.50	-	Seats of cane, osier, bamboo or similar materials	u
	-	Other seats, with wooden frames:	
9401.61	-	- Upholstered	u
9401.69	-	- Other	u
	-	Other seats, with metal frames:	
9401.71	-	- Upholstered	u
9401.79	-	- Other	u

9401.80	-	Other seats	u
9401.90	-	Parts	kg
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.	
9402.10	-	Dentists', barbers' or similar chairs and parts thereof	kg
9402.90	-	Other	kg
94.03		OTHER FURNITURE AND PARTS THEREOF.	
9403.10	-	Metal furniture of a kind used in offices	kg
9403.20	-	Other metal furniture	kg
9403.30	-	Wooden furniture of a kind used in offices	u
9403.40	-	Wooden furniture of a kind used in the kitchen	u
9403.50	-	Wooden furniture of a kind used in the bedroom	u
9403.60	-	Other wooden furniture	u
9403.70	-	Furniture of plastics	kg
9403.80	-	Furniture of other materials, including cane, osier, bamboo or similar materials	kg
9403.90	-	Parts	kg
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.	
9404.10	-	Mattress supports	kg
	-	Mattresses:	

9404.21	-	- Of cellular rubber or plastics, whether or not covered	u
9404.29	-	- Of other materials	u
9404.30	-	Sleeping bags	u
9404.90	-	Other	kg
94.05		LAMPS AND LIGHTING FITTINGS INCLUDING SEARCH LIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED.	
9405.10	-	Chandeliers and other electric ceiling or wall lighting fittings (excluding those of a kind used for lighting public open spaces or thoroughfares)	kg
9405.20	-	Electric table, desk, bedside or floor-standing lamps	kg
9405.30	-	Lighting sets of a kind used for Christmas trees	kg
9405.40	-	Other electric lamps and lighting fittings	kg
9405.50	-	Non-electrical lamps and lighting fittings	kg
9405.60	-	Illuminated signs, illuminated name-plates and the like	kg
	-	Parts:	
9405.91	-	- Of glass	kg
9405.92	-	- Of plastics	kg
9405.99	-	- Other	kg
94.06	9406.00	PREFABRICATED BUILDINGS.	kg

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

95.01	9501.00	WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS' CARRIAGES.	kg
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95.02		DOLLS REPRESENTING ONLY HUMAN BEINGS.	
	9502.10	- Dolls, whether or not dressed	u
		- Parts and accessories:	
	9502.91	- - Garments and accessories therefor, footwear and headgear	kg
	9502.99	- - Other	kg
95.03		OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS.	
	9503.10	- Electric trains, including tracks, signals and other accessories therefor	kg
	9503.20	- Reduced-size ("scale") model assembly kits, whether or not working models (excluding those of heading No. 9503.10)	kg
	9503.30	- Other construction sets and constructional toys	kg
		- Toys representing animals or non-human creatures:	
	9503.41	- - Stuffed	u
	9503.49	- - Other	u
	9503.50	- Toy musical instruments and apparatus	kg
	9503.60	- Puzzles	u
	9503.70	- Other toys, put up in sets or outfits	u
	9503.80	- Other toys and models, incorporating a motor	u
	9503.90	- Other	u
95.04		ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT.	
	9504.10	- Video games of a kind used with a television receiver	kg
	9504.20	- Articles and accessories for billiards	kg
	9504.30	- Other games, coin-or disc-operated (excluding bowling alley equipment)	u

9504.40	-	Playing cards	u (jeu/pack)
9504.90	-	Other	u
95.05		FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES.	
9505.10	-	Articles for Christmas festivities	kg
9505.90	-	Other	kg
95.06		ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS.	
	-	Snow-skis and other snow-ski equipment:	
9506.11	-	- Skis	2u
9506.12	-	- Ski-fastenings (ski-bindings)	kg
9506.19	-	- Other	kg
	-	Water-skis, surf-boards, sailboards and other water-sport equipment:	
9506.21	-	- Sailboards	u
9506.29	-	- Other	u
	-	Golf clubs and other golf equipment:	
9506.31	-	- Clubs, complete	u
9506.32	-	- Balls	u
9506.39	-	- Other	kg
9506.40	-	Articles and equipment for table-tennis	kg
	-	Tennis, badminton or similar rackets, whether or not strung:	
9506.51	-	- Lawn-tennis rackets, whether or not strung	u
9506.59	-	- Other	u
	-	Balls (excluding golf balls and table-tennis balls):	
9506.61	-	- Lawn-tennis balls	u

9506.62	-	- Inflatable	u
9506.69	-	- Other	u
9506.70	-	Ice skates and roller skates, including skating boots with skates attached	2u
	-	Other:	
9506.91	-	- Articles and equipment for general physical exercise, gymnastics or athletics	kg
9506.99	-	- Other	u
95.07		FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (EXCLUDING THOSE OF HEADING NO. 92.08 OR 97.05) AND SIMILAR HUNTING OR SHOOTING REQUISITES.	
9507.10	-	Fishing rods	u
9507.20	-	Fish-hooks, whether or not snelled	kg
9507.30	-	Fishing reels	u
9507.90	-	Other	u
95.08	9508.00	ROUNABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES.	kg

**CHAPTER 96
MISCELLANEOUS MANUFACTURED ARTICLES**

96.01		WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING).	
9601.10	-	Worked ivory and articles of ivory	kg
9601.90	-	Other	kg

96.02	9602.00	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCLUDING GELATIN OF HEADING NO. 35.03) AND ARTICLES OF UNHARDENED GELATIN.	kg
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 (EXCLUDING ROLLER SQUEEGEES).	
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	u
		- Toothbrushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
	9603.21	- - Toothbrushes, including dental-plate brushes	u
	9603.29	- - Other	u
	9603.30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u
	9603.40	- Paint, distemper, varnish or similar brushes (excluding brushes of subheading No. 9603.30); paint pads and rollers	u
	9603.50	- Other brushes constituting parts of machines, appliances or vehicles	u
	9603.90	- Other	u
96.04	9604.00	HAND SIEVES AND HAND RIDDLES.	u
96.05	9605.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING.	u

96.06		BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS.	
	9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor	kg
		- Buttons:	
	9606.21	- - Of plastics, not covered with textile material	kg
	9606.22	- - Of base metal, not covered with textile material	kg
	9606.29	- - Other	kg
	9606.30	- Button moulds and other parts of buttons; button blanks	kg
96.07		SLIDE FASTENERS AND PARTS THEREOF.	
		- Slide fasteners:	
	9607.11	- - Fitted with chain scoops of base metal	kg
	9607.19	- - Other	kg
	9607.20	- Parts	kg
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, (EXCLUDING THOSE OF HEADING NO. 96.09).	
	9608.10	- Ball point pens	u
	9608.20	- Felt tipped and other porous-tipped pens and markers	u
		- Fountain pens, stylograph pens and other pens:	
	9608.31	- - Indian ink drawing pens	u
	9608.39	- - Other	u

9608.40	-	Propelling or sliding pencils	u
9608.50	-	Sets of articles from two or more of the foregoing subheadings	u
9608.60	-	Refills for ball point pens, comprising the ball point and ink-reservoir	u
	-	Other:	
9608.91	-	- Pen nibs and nib points	u
9608.99	-	- Other	kg
96.09		PENCILS (EXCLUDING PENCILS OF HEADING NO. 96.08), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS.	
9609.10	-	Pencils and crayons, with leads encased in a rigid sheath	kg
9609.20	-	Pencil leads, black or coloured	kg
9609.90	-	Other	kg
96.10	9610.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED.	kg
96.11	9611.00	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.	kg
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.	
9612.10	-	Ribbons	u
9612.20	-	Ink-pads	u

96.13		CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF (EXCLUDING FLINTS AND WICKS).	
	9613.10	- Pocket lighters, gas fuelled, non-refillable	u
	9613.20	- Pocket lighters, gas fuelled, refillable	u
	9613.30	- Table lighters	u
	9613.80	- Other lighters	u
	9613.90	- Parts	kg
96.14		SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR O CIGARETTE HOLDERS, AND PARTS THEREOF.	
	9614.20	- Pipes and pipe bowls	u
	9614.90	- Other	kg
96.15		COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE (EXCLUDING THOSE OF HEADING NO. 85.16), AND PARTS THEREOF.	
		- Combs, hair-slides and the like:	
	9615.11	- - Of hard rubber or plastics	kg
	9615.19	- - Other	kg
	9615.90	- Other	kg
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.	
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor	kg
	9616.20	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg
96.17	9617.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (EXCLUDING GLASS INNERS).	kg

96.18	9618.00	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING.	kg
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**SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**CHAPTER 97
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

97.01		PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, (EXCLUDING DRAWINGS OF HEADING NO. 49.06 AND EXCLUDING HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES); COLLAGES AND SIMILAR DECORATIVE PLAQUES.	
	9701.10	- Paintings, drawings and pastels	u
	9701.90	- Other	kg
97.02	9702.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS.	u
97.03	9703.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL.	u
97.04	9704.00	POSTAGE OR REVENUE STAMPS, STAMPPOSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED, OR IF UNUSED NOT OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED.	kg
97.05	9705.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST.	kg
97.06	9706.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS.	kg

**CHAPTER 98
ORIGINAL EQUIPMENT COMPONENTS**

98.01	9801.00	ORIGINAL EQUIPMENT COMPONENTS FOR USE IN THE MANUFACTURE OF MOTOR	
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USE IN THE MANUFACTURE OF MOTOR
VEHICLES UNDER THE MOTOR IDUSTRY
DEVELOPMENT PROGRAM.

99.99 9999.00

USED PERSONAL EFFECTS (NOT FOR
RESALE OR COMMERCIAL USE).

Endnotes

1 (Popup - Popup)

Only in the case of aircraft belonging to countries where provision is made for wine in the statutory list of provisions or rations.

2 (Popup - Popup)

means at a pressure of 101,3 kPa at 15°C

3 (Popup - Popup)

means at a pressure of 101,3 kPa at 15°C

4 (Popup - Popup)

means at a pressure of 101,3 kPa at 15°C

5 (Popup - Popup)

means at a pressure of 101,3 kPa at 15°C

6 (Popup - Popup)

means at a pressure of 101,3 kPa at 15°C