

THE CUSTOMS ACT, 2020

(Act of 2020)

ARRANGEMENT OF SECTIONS

PART I—*Preliminary*

1. Short title and commencement.
2. Interpretation.

PART II—*Customs Duty*

Sub-Part A — Imposition and Assessment

3. Imposition of customs duty.
4. Interim orders.
5. Resolution regarding interim order.
6. Key factors of assessment.
7. Time at which rate is determined.
8. Notification of duty and tax payable.
9. Remission or refund of duty.
10. Deferment of duty.
11. Responsibility for payment of duty.
12. Goods declaration by declarant.
13. Assessment of duty and tax by Commissioner.
14. Re-assessment by Commissioner.
15. Time limit on re-assessment.
16. Request for additional information.
17. Assessment or re-assessment in the absence of sufficient information.
18. Remedies available to person aggrieved by assessment or re-assessment.
19. Abatement of duty.

Sub-Part B — Valuation of Goods

20. Determination of value of goods.

Sub-Part C — Refunds and Drawbacks

21. Refund of duty and other sums paid to the Commissioner.
22. Circumstances in which drawback may be given.
23. Time for submission of application for refund or drawback.
24. Minimum amount for refund or drawback.
25. Recovery of refund or drawback, by Commissioner.
26. Set-off of amounts owed.

PART III—*Customs Control*

Sub-Part A — Customs Ports

27. Customs controlled ports.
28. Obligations of operator of customs controlled port.
29. Customs controlled airport.
30. Designation of places by Commissioner for customs purposes.
31. Access to customs controlled areas.
32. Entering or remaining in customs controlled area without permission.
33. Application of customs control.
34. Responsibility for goods in customs controlled area.
35. Provision of facilities at customs controlled areas.
36. Production of goods deposited at customs controlled area.

37. Removal of goods intended for exportation.
38. Permission to remove goods without payment of duty and tax.
39. Unlawful removal of goods from customs controlled area.

*Sub-Part B — Entry and Exit of Means of Transport,
Goods, and Persons*

40. Entry and exit of vessels and aircraft.
41. Entry and exit of goods.
42. Expenses of safeguarding goods.
43. Entry and exit of persons.
44. Entry or exit in contravention of requirements.

- 45. Departing without permission.
- 46. Exemptions and exclusions.

Sub-Part C — Reporting Requirements for Vessels and Aircraft

- 47. Passenger information.
- 48. Exemptions.
- 49. Collection of travel information by Commissioner.
- 50. Advance arrival and departure information.
- 51. Report of arrival and departure.
- 52. No-loading notice.
- 53. Out-turn reports.
- 54. Information from cargo aggregator.
- 55. Declaration and notice where advance report is made.
- 56. Other reports in respect of cargo.
- 57. Form and manner of submission of, or obtaining, documents.
- 58. Disclosure of information in advance declaration.

PART IV—Clearance and Release of Goods

Sub-Part A — Temporary Storage

- 59. Temporary storage.
- 60. Temporary storage declaration.
- 61. Handling, *etc.*, of goods in temporary storage.
- 62. Authorisation for operation of temporary storage facility.
- 63. Duration of temporary storage.

Sub-Part B — Standard Clearance Processes and Requirements

- 64. Goods declarations.
- 65. Persons who may submit goods declarations.
- 66. Clearance of imported goods.
- 67. Failure to submit declaration.
- 68. Submission of goods declaration before arrival of goods.
- 69. Clearance of goods destined for export.

70. Failure to clear goods for export.
71. Amendment of goods declaration.
72. Withdrawal of goods declaration.
73. Clearance and release of goods under customs procedures.
74. Proof of declaration, *etc.*
75. Release of goods.
76. Withholding release of goods.
77. Release notification.
78. Delivery of released goods.
79. Confirmation of release notification and delivery of goods.
80. Cancellation, amendment or substitution of release notification.
81. Effect of release of goods for customs procedure.
82. Samples.
83. Taking of accounts.
84. Exclusion of liability.

PART V—*Customs Procedures*

Sub-Part A — Goods under a customs procedure

85. Duration of customs procedure.
86. Transfer of rights and obligations in respect of goods that are under a customs procedure.
87. Deemed clearance.

Sub-Part B — Transportation of Goods

88. Procedure for transportation of goods not in free circulation.
89. Accidents and other unforeseen events.
90. Transfer of goods between means of transport.

Sub-Part C — Transit Procedure

91. National transit.
92. Transit to export.
93. Transportation of goods.
94. Use of transport document as goods declaration.

Sub-Part D — Trans-shipment Procedure

95. Clearance of goods for trans-shipment.
96. Responsibilities for ensuring compliance with trans-shipment requirements.

Sub-Part E — Warehousing Procedure

97. Warehousing.
98. Payment of duty and tax on revocation of approval of warehouse.
99. Goods to be warehoused in import packaging.
100. Stowage of goods.
101. Transfer between warehouses.
102. Stores.
103. Duty and tax to be paid according to original account.
104. Records and accounts.
105. Re-warehousing in customs bonded warehouse.
106. Warehousing for processing or manufacture.

Sub-Part F — Government Warehouses

107. Operation of Government warehouse.
108. Removal of goods to Government warehouses.
109. Goods deemed deposited in Government warehouse.
110. Power to act to secure or preserve goods.
111. Charges for goods in a Government warehouse.
112. Retention of goods at, or removal of goods to, designated premises other than Government warehouses.
113. Responsibilities of occupier of premises where goods are kept.
114. Disposal of goods released, sold or reclaimed.
115. Publication of list of goods for disposal.
116. Claiming goods in, or accounted for, in a Government warehouse.
117. Proof of payment of charges required for delivery of goods.
118. Sale of listed goods.
119. Urgent sales.

- 120. Goods excluded from power of sale.
- 121. Manner of sale.
- 122. Application of proceeds of sale.
- 123. Disposal of goods otherwise than by sale.
- 124. Non-compliance with sales conditions.
- 125. Removal of goods following sale.
- 126. Duty consequences of sale or disposal under this sub-Part.

Sub-Part G — Temporary Admission Procedure

- 127. Temporary admission of goods.
- 128. Security.
- 129. Goods entitled to relief from duty under temporary admission.
- 130. Time period for temporary admission.
- 131. Production and examination of goods.
- 132. Proof of re-export of goods under temporary admission.
- 133. Contravention of import conditions or failure to re-export within time.
- 134. Temporary admission pursuant to international agreement.

Sub-Part H — Duty Free Shop Procedure

- 135. Application of customs procedures to duty-free shops.

Sub-Part I — Stores Procedure

- 136. Application and duration of stores procedure.
- 137. Acknowledgement of receipt of stores taken on board.
- 138. Sealing or securing stores.
- 139. Removal of stores from vessel or aircraft.
- 140. Goods regarded as declared for home use.

Sub-Part J — Export Procedure

- 141. Application of export procedure.
- 142. Time of delivery of goods to place of export.
- 143. Loading of goods destined for export.

- 144. Off-loading of goods destined for export from foreign-going means of transport before export.
- 145. Failure to export goods released for export.
- 146. Exemption from duty and tax of goods cleared for export.

Sub-Part K — Temporary Export Procedure

- 147. Goods applicable for temporary export procedure.
- 148. Duration of temporary export procedure.
- 149. Clearance and release of goods under temporary export procedure.
- 150. Goods under temporary export procedure treated as cleared for outright export.

Sub-Part L — Processing Procedures

- 151. Inward processing.
- 152. Regulations regarding inward processing procedure.
- 153. Outward processing.
- 154. Regulations regarding outward processing.
- 155. Rate of duty upon re-importation.
- 156. Submission of goods declarations for a processing procedure.
- 157. Records, reports and verification thereof.
- 158. Sub-contracting of processing operations.

Sub-Part M — Procedures Applicable to Special Economic Zones

- 159. Application of Act to Special Economic Zone goods.
- 160. Removal of goods on closure of zone.

PART VI—Expedited Clearance and Release of Goods

Sub-Part A — Provisional Clearance

- 161. Release of goods on incomplete or provisional goods declaration.
- 162. Contents of provisional goods declaration.
- 163. Release of goods cleared under provisional goods declaration.

- 164. Supplementary goods declaration.
- 165. Duty and tax payable in respect of goods cleared provisionally.

Sub-Part B — Simplified Clearance and Release of Goods

- 166. Application for simplified clearance.
- 167. Duty and tax payable in respect of goods under this sub-Part.

PART VII—Clearance and Release of Postal Articles

- 168. Clearance of postal articles.
- 169. Customs examination of postal articles.
- 170. Payment of duty and tax to Commissioner.
- 171. Application of provision regarding prohibited or restricted goods.

PART VIII—Coasting Trade

- 172. Activity constituting coasting trade or carriage by sea.
- 173. Goods that may be carried in coasting vessel or aircraft.
- 174. Circumstances in which carriage may not be deemed to be coasting trade.
- 175. Carriage of persons coastwise.

PART IX—Wrecked, Damaged, Destroyed, Lost or Unaccounted for Goods

- 176. Application of this Part.
- 177. Notification of goods damaged, destroyed, or unaccounted for.
- 178. Application to destroy goods.
- 179. Wrecks.

PART X—Authorisations

Sub-Part A — Electronic Customs System

- 180. Establishment of, and authorisation to use, Customs System.

Sub-Part B — Powers of Registration, Certification, or other Authorisation

- 181. Rules concerning registration.
- 182. Certified status.

Sub-Part C — Procedure for Authorisation

- 183. Applications for authorisation.
- 184. Suspension or revocation of authorisation.
- 185. Procedure for refusal of authorisation, or suspension or revocation of authorisation.
- 186. Immediate suspension of authorisation.

PART XI—*Provisions Regarding Rulings, Determinations
and Decisions*

Sub-Part A — Advance Ruling

- 187. Application for advance ruling.
- 188. Consideration of application for an advance ruling.
- 189. Form, content and duration of advance ruling.
- 190. Effect of advance ruling.
- 191. Clearance of goods under advance ruling.
- 192. Amendment of advance ruling.
- 193. Effect of subsequent change in law.

Sub-Part B — Voluntary Disclosure Relief

- 194. Interpretation for this sub-Part.
- 195. Application for voluntary disclosure relief.
- 196. Requirements for voluntary disclosure relief.
- 197. Agreement for voluntary disclosure relief.
- 198. Refusal of application.

Sub-Part C — Administrative Appeals

- 199. Reviews.
- 200. Time for determining review.
- 201. Review committees.
- 202. Effect of application for review.
- 203. Appeal to Tribunal.

PART XII—*Security for Payment of Duty and Other Amounts Payable to Commissioner*

- 204. When security may be required.
- 205. Determination of amount of security.
- 206. Form of security.
- 207. Utilisation of security.

PART XIII—*Enforcement*

Sub-Part A — Recovery of Debt

- 208. Sums owed to Commissioner recoverable as debt, excluding *de minimis*.
- 209. Recovery of debt, excluding *de minimis*.
- 210. Payment of debt in instalments.
- 211. Rate of interest.
- 212. Establishment of accounts with Commissioner.
- 213. Garnishment.
- 214. Certification of debt.
- 215. Limitation on actions under sections 213 and 214.
- 216. Recovery by deduction or set-off.
- 217. Recover as a civil debt, *etc.*, without prejudice to other remedies.

Sub-Part B — Investigations and Powers of Search, Seizure and Detention

- 218. Power of entry and search.
- 219. Access to means of transport.
- 220. Powers during search of premises or other place, or means of transport.
- 221. Stopping or calling on persons.
- 222. Search of persons.
- 223. Exclusion of liability for searches.
- 224. Inspection of goods.
- 225. Inspection of documents.
- 226. Investigative powers.
- 227. Information on oath.
- 228. Failure or refusal to produce goods or documents or to answer questions.

- 229. Securing goods not in free circulation.
- 230. Customs supervision of goods not in free circulation.

Sub-Part C — Powers of Arrest

- 231. Officer's powers of arrest.
- 232. Arrest of person under authority of warrant.
- 233. Non-liability for wrongful arrest.

*Sub-Part D — Carrying and Use of Arms
and Ammunition*

- 234. Use of firearms.

*Sub-Part E — Detention, Seizure and
Confiscation of Goods*

- 235. Power to detain goods.
- 236. Inspection of detained goods.
- 237. Termination of detention.
- 238. Power to seize goods.
- 239. Notice of seizure.
- 240. Termination of seizure.
- 241. Application for confiscation upon refusal to terminate seizure.
- 242. Storage of detained or seized goods.
- 243. Confiscation of goods.
- 244. Withdrawal of confiscation.
- 245. Disposal of confiscated goods.

Sub-Part F — Prohibited and Restricted Goods

- 246. Power to prohibit importation, *etc.*, of goods.
- 247. Savings for transit goods and stores.
- 248. Restricted goods.
- 249. Clearance of prohibited goods and restricted goods.
- 250. Detention of prohibited or restricted goods.
- 251. Disposal of detained prohibited or restricted goods.
- 252. Effect on other laws relating to prohibited or restricted goods.

PART XIV—*Offences*

- 253. Specified offences.
- 254. Administrative penalties.
- 255. Legal proceedings.
- 256. Further provisions in respect of penalties and remedies, on conviction.
- 257. Place where offence may be tried.
- 258. Value of goods and determination of penalty.

PART XV—*General*

- 259. Exercise of powers in contiguous zone.
- 260. Regulations.
- 261. Rules.
- 262. Publications.
- 263. Records of customs business.
- 264. Production of documents.
- 265. Manner in which documents are to be kept.
- 266. Retention of documents by Commissioner.
- 267. Audit or examination of documents.
- 268. Method of conveying notices, directions and other documents.
- 269. Form of documents.
- 270. Appointment of agents.
- 271. Exclusion of liability.
- 272. Agreements.
- 273. Payment of rewards.
- 274. Discretionary power in special circumstances.
- 275. Powers of officers.
- 276. Acts on behalf of Commissioner.
- 277. Functions and duties of officers.
- 278. Delegation by Minister.
- 279. Confidentiality.

280. Amendments to other enactments.

281. Repeal of Customs Act.

SCHEDULES.

A BILL

ENTITLED

AN ACT to Repeal and replace the Customs Act, and to provide for connected matters.

[]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Representatives of Jamaica, and by the authority of the same, as follows:—

PART I—*Preliminary*

1.—(1) This Act may be cited as the Customs Act, 2020, and shall come into operation on a date to be specified by the Minister by order published in the *Gazette*.

Short title
and
commence-
ment.

(2) For the purposes of subsection (1), different dates may be specified as regards different provisions of this Act.

Interpreta-
tion.

2.—(1) In this Act—

“accompanied baggage”, in relation to a person, means all goods physically with the person at the time when the person is processed through customs at the place of entry to or exit from Jamaica;

“advance ruling” means a ruling in accordance with section 189(2);

“agent” means a person who is appointed in accordance with section 270;

“aircraft” has the meaning assigned to it by the *Civil Aviation Act*;

“arrival”, in relation to a means of transport, means the time at which the means of transport is in a position that allows goods being transported to be unloaded, or persons being transported to disembark from the means of transport;

“assessment”, in relation to duty or tax, means a determination of the amount of duty or tax payable on goods, and includes a provisional assessment, self-assessment and re-assessment;

“break bulk cargo” means cargo transported on board a means of transport, in separate packages or as loose items, but excludes cargo in containers;

“bulk cargo” means unpacked dry or liquid homogenous cargo transported loose in the hold or cargo space of a means of transport;

“cargo” means any goods on board, or intended to be loaded on board, or off-loaded from, a means of transport, other than—

- (a) stores;
- (b) the accompanied or mishandled baggage of travellers and crew members; and
- (c) letters or parcels conveyed by post,

and for the purpose of paragraph (b) “mishandled baggage” means baggage that has inadvertently or involuntarily become separated from the traveller or crew member;

“cargo aggregator” means a person who, for reward, consolidates, assembles or otherwise aggregates cargo, being cargo to be carried for different persons, for carriage together on a means of transport—

- (a) in cargo containers or otherwise;
- (b) under a shared space or other negotiated volume of cargo arrangement with the owner or operator of the means of transport; and
- (c) whether that person is the carrier who actually transports the cargo, or an agent or customs broker who arranged the transport of the cargo;

“carrier”, in relation to a means of transport, means the owner or the person in charge of, or responsible for, the operation of the means of transport;

“clearance”, in relation to goods, means the accomplishment of the requirements necessary under the customs laws to allow the goods to be placed under a customs procedure;

“coastwise carriage procedure” means the procedure under which—

- (a) goods in free circulation or under a customs procedure; or
- (b) imported goods that have not been cleared, on the condition that they will be transported in a vessel other than the vessel in which they arrived in Jamaica,

are loaded on board a vessel at a place in Jamaica and transported to another place in Jamaica where the goods are then un-loaded;

“Commissioner” means the Commissioner of Customs under the *Revenue Administration Act*;

“compensating products” means products resulting from the manufacture, processing, or repair, of goods for which the use of the inward processing procedure or the outward processing procedure is authorised;

“crew”, in relation to a means of transport, means—

- (a) the Master of the means of transport; and
- (b) any other person travelling on board the means of transport for the purpose of performing work in connection with the journey;

“Customs Agency” means the Jamaica Customs Agency designated to be an Executive Agency under the *Executive Agencies Act*;

“customs broker” means a person licensed under this Act to carry on business in Jamaica as a customs broker;

“customs control” means any measure employed, or condition imposed, by the Customs Agency to ensure compliance with customs laws;

“customs controlled airport” means an area appointed under section 29;

“customs controlled area” means any premises, facility, place or other area, appointed, designated, or authorised to be used (as the case may require), under section 27, 29 or 30;

“customs controlled port” means a port designated under section 27;

“customs laws” means this Act and all other laws relating to the importation, exportation, movement, or storage, of goods, the administration or enforcement of which are the responsibility of the Customs Agency or the Commissioner;

“customs office” means a place designated by the Commissioner under section 30(1)(i) as a customs office;

“customs private bonded warehouse” means a place that is authorised for use under section 30(1)(g);

“customs procedure” means—

- (a) the duty free shop procedure;
- (b) the export procedure;
- (c) the inward processing procedure;
- (d) the national transit procedure;
- (e) the outward processing procedure;
- (f) the stores procedure;

- (g) the temporary admission procedure;
- (h) the transit to export procedure;
- (i) the trans-shipment procedure;
- (j) the temporary export procedure;
- (k) the warehousing procedure;
- (l) the home use procedure; or
- (m) any other procedure designated to be a customs procedure by the Commissioner by order published in the *Gazette*;

“customs public bonded warehouse” means a place that is designated under section 30(1) (h);

“Customs System” means the electronic system established by the Commissioner under section 180; First Schedule.

“Customs Tariff” means the list of goods in respect of which duty may be imposed together with the applicable rate of duty thereon, set out in the First Schedule;

“damage”, in relation to goods, includes any deterioration or spoiling of the goods, due to any act or omission, that does not render the goods commercially valueless;

“declarant” means a person who makes a goods declaration to the Commissioner or in whose name a goods declaration is made to the Commissioner, and where used in relation to goods means the declarant in respect of those goods;

“divert” means to cause goods to be imported, leave a customs controlled area, or be used in Jamaica, other than in compliance with the customs laws;

“document” means, in addition to a document in writing, anything, or any manner, in which information of any description is recorded or stored;

“drawback” means the amount of duty that may be repaid under section 22;

“dutiable goods” means goods on which duty or tax is imposed pursuant to the customs laws;

“duty” means customs duty payable as specified in the Customs Tariff;

“electronic” has the meaning assigned to it under section 2 of the Electronic Transactions Act, and “electronically” shall be construed accordingly;

“equivalent goods” means domestic or imported goods identical in description, quality, and technical characteristics, to those imported for inward processing which they replace;

“export” or “export from Jamaica” means taking goods out of Jamaica;

“exporter” means, in relation to goods exported from, or to be exported from, Jamaica, the person who exported, is in the process of exporting, or intends to export, those goods, and such a person includes a person who, at the time when the goods are exported or in the process of being exported is the owner of the goods;

“foreign-going aircraft” means an aircraft—

- (a) originating from a place outside Jamaica traveling to one or more destinations in Jamaica, with a return destination outside Jamaica; or
- (b) traveling to one or more destinations outside Jamaica;

“foreign-going vessel” means a vessel—

- (a) originating from a place outside Jamaica traveling to one or more destinations in Jamaica, with a return destination outside Jamaica; or
- (b) traveling to one or more destinations outside Jamaica;

“free circulation”, in relation to goods, means that the goods may be disposed of without customs restriction;

“functions” includes powers and duties;

“goods” means any wares, supplies, merchandise, articles, products, commodities, substances, documents, and any other things capable of being transported, whether loose, packed in a package or holder, containerized or in bulk, and includes—

- (a) animals, whether dead or alive, or parts thereof;
- (b) plants, whether dead or alive, or parts thereof;
- (c) postal articles;
- (d) accompanied and unaccompanied baggage of persons entering or leaving Jamaica; and
- (e) vessels, aircraft and vehicles;

“goods declaration” or “declaration” means a statement made, in the manner prescribed by Rules, by which the declarant indicates the customs procedure to be applied to goods and provides the information required by the Commissioner for the application of that procedure;

“Government warehouse” means a place designated under section 30(1)(f), and any reference in any other enactment to a Queen’s Warehouse shall be construed as a reference to a Government warehouse;

“import”, in relation to goods, means bringing goods into Jamaica;

“import duty” means duty imposed on imported goods in accordance with the Customs Tariff;

“importer” means, in relation to goods imported into, or to be imported into, Jamaica, the person who imported, is in the process of importing, or intends to import, those goods, and such a person includes a person who, at the time when the goods are imported or in the process of being imported, is the owner of the goods;

“international clearance arrangement” means an arrangement for the clearance of goods in accordance with an agreement between Jamaica and another country, for the purpose of regulating the temporary admission or the temporary export of goods;

“inward processing” means the customs procedure, governed by sections 151 and 152, whereby goods are imported, conditionally relieved from the application of duty or tax, on the basis that the goods are intended for manufacture, processing or repair, and subsequent exportation;

“Jamaica” includes any place to which the sovereignty of Jamaica as an archipelagic State extends under section 5 of the *Maritime Areas Act*;

“Master”, in relation to a vessel or aircraft, includes a person for the time being having charge or command of the vessel or aircraft;

“means of transport” means a vessel, aircraft or vehicle, engaged in the transport of goods or persons;

“national transit” means the customs procedure, as described in section 91, whereby goods are transported under customs control from one customs controlled area to another;

“officer” means—

- (a) any person employed in the Customs Agency; or
- (b) any individual acting in the aid of any person mentioned in paragraph (a) in the execution of that person’s office or duties;

“origin”, in relation to goods, means the country in which the goods were produced, or regarded as having been produced, according to the rules of origin applicable to the goods;

“outright export” means the export of goods with the intention that those goods remain permanently outside Jamaica;

- “outward processing” means the customs procedure, as described in section 153, whereby goods that are in free circulation in Jamaica may be temporarily exported for manufacturing, processing or repair, and then re-imported with total or partial exemption from import duty or tax;
- “place of entry” means a place designated under section 27, 29 or 30 as a place of entry for the control of means of transport, goods, or persons, entering Jamaica;
- “place of exit” means a place designated under section 27, 29 or 30 as a place of exit for the control of means of transport, goods, or persons, leaving Jamaica;
- “prohibited goods” means goods the subject of an order under section 246(1) or which are prohibited goods under section 246(2);
- “proper officer” means, in relation to any act, the officer authorised to perform that act on behalf of the Commissioner, pursuant to section 277;
- “provisional goods declaration” means a goods declaration in accordance with section 162;
- “re-assessment” shall be construed in accordance with section 14, and includes a further re-assessment under that section;
- “refund”, in relation to any duty or tax or any penalty paid to the Commissioner under this Act by a person, means the repayment to that person of the whole or any part of the duty, tax, or penalty (as the case may be), but excludes a drawback;
- “registered”, in relation to a goods declaration, means the issuance by the Commissioner of a registration number in respect of that declaration, in the manner prescribed by Rules;
- “release” means the action by the Commissioner to allow goods undergoing clearance to be placed at the disposal of the declarant;

“restricted goods” means goods described in section 248;

“Rules” means rules prescribed by the Commissioner under section 261;

“rules of origin” means applicable rules established by national legislation or international agreements applied by the Government of Jamaica, for determining the origin of goods;

“small vessel” means a ship required to be licensed under the Shipping Act;

“Special Economic Zone” has the meaning assigned to it under the *Special Economic Zones Act*;

“stores” means—

- (a) goods intended for consumption by passengers or crew on board vessels or aircraft;
- (b) goods necessary for the operation or maintenance of vessels or aircraft, including fuel and lubricants, but excluding spare parts and equipment; and
- (c) goods for sale to the passengers or crew of vessels or aircraft;

“stores procedure” means the procedure governed by sub-Part I of Part V;

“sufferance wharf” means premises within a customs controlled port, and designated under section 30 as a place where cargo of a specific type, and whether bulk or break bulk cargo, is—

- (a) off-loaded from, or loaded on board, foreign-going vessels; and
- (b) temporarily stored after being off-loaded or before being loaded;

“supplementary goods declaration” means a goods declaration in accordance with section 164;

“temporary admission” means the customs procedure, governed by sub-Part G of Part V, whereby goods are imported into Jamaica for temporary use only, and for a specific period;

“temporary export” means the customs procedure governed by sub-Part K of Part V, whereby goods to which that sub-Part applies are exported and returned to Jamaica as goods re-imported in the same state;

“temporary storage” means the storage of goods under customs control, at a place approved by the Commissioner, during the period between the arrival of the goods in Jamaica and the submission to the Commissioner of a goods declaration to clear the goods for a customs procedure;

“the Regulations” means regulations made under this Act;

“transit” means the customs procedure, governed by sub-Part C of Part V, whereby goods are transported under the procedure for national transit described in that sub-Part or the procedure for transit to export described in that sub-Part;

“transport document” means a document (whether in electronic form or otherwise) evidencing a transport contract, issued—

- (a) in a negotiable form; or
- (b) in a non-negotiable form indicating a named consignee;

“trans-shipment” means the customs procedure, governed by sub-Part D of Part V, whereby goods are transferred, under customs control, from the means of transport by which they were imported to the means of transport by which they are to be exported, within the area of the same customs office;

“traveller” means any person who, by any means of transport enters or leaves—

- (a) Jamaica; or

(b) the territory of a foreign country,
excluding the crew of any vessel or aircraft;

“Tribunal” means the appropriate body having jurisdiction under the *Revenue Appeals Division Act* to hear the appeal concerned;

“unaccompanied baggage” means goods—

- (a) transported as cargo, whether or not carried on the same means of transport on which the declarant enters or exits Jamaica or on another means of transport that enters or exits Jamaica before or after the declarant; and
- (b) not physically with the person at the time when the person is processed through customs at the place of entry into or exit from Jamaica;

“unaccounted”, in relation to goods, means a shortfall in goods according to any documents or records relating to the goods, which cannot be ascribed to the destruction or loss of, or damage to, the goods;

“vehicle” means—

- (a) a vehicle as defined by the Road Traffic Act;
- (b) any animal being used as a means of conveyance;
- (c) any mode of conveying goods or persons, not referred to in paragraph (a) or (b), excluding vessels or aircraft; or
- (d) any combination of vehicles included in paragraph (a), (b) or (c);

“vessel” means—

- (a) a craft of any kind, capable of moving in, or under, water, whether self-propelled or not;
- (b) a hovercraft; or
- (c) any floating structure, whether moored or not,

including the fittings and furnishings of such craft or structure and any apparatus or equipment fitted to such craft or structure;

“warehouse” means a customs private bonded warehouse, a customs public bonded warehouse, or a Government warehouse;

“warehouse keeper” means the owner or occupier of a warehouse;

“warehoused” means deposited in a warehouse;

“warehousing procedure” means the customs procedure, governed by sub-Parts E and F of Part V, whereby imported goods are stored under customs control in a designated place pending the payment of import duty or tax;

“wreck” has the meaning assigned to it by the *Shipping Act*.

(2) A requirement under this Act for the taking of an account in respect of goods, shall be construed as requiring the person responsible for taking the account to record such information as may be prescribed by Rules, in such form as may be prescribed by Rules.

PART II—*Customs Duty*

Sub-Part A—Imposition and Assessment

3.—(1) It shall be lawful for the House of Representatives to from time to time, by resolution, amend the First Schedule to—

Imposition
of Customs
Duty.

- (a) impose import or export duty upon any goods that may be imported into or exported from Jamaica;
- (b) increase, reduce, revoke, or otherwise alter, any such duty; and
- (c) provide for the importation, or exportation, of any goods without the payment of duty.

(2) Notwithstanding subsection (1), no import duty shall be payable upon any article imported into Jamaica or taken out of bond in Jamaica by—

- (a) a registered charitable organization, and shown to the satisfaction of the Commissioner to be required for a charitable purpose of that organisation;

- (b) any person and shown to the satisfaction of the Commissioner to be required for a charitable purpose or other approved purpose, according to such criteria as the Regulations shall prescribe; or
 - (c) the University of the West Indies, and shown to the satisfaction of the Commissioner to be required for the use of the University.
- (3) Subsection (2)(a) shall not apply to a motor vehicle.
 - (4) In this section—
 - (a) “charitable purpose” shall be construed in accordance with the definition of “charitable purpose” under the *Charities Act*; and
 - (b) “registered charitable organization” shall be construed in accordance with sections 14 and 14A of the *Charities Act*.

Interim
orders.

4.—(1) Notwithstanding anything set out in section 3(1), the Minister may, by order—

- (a) increase or reduce any import or export duty; or
- (b) impose any new import or export duty,

and from the date of publication of an order under this subsection in the *Gazette*, until the expiry of that order, the duty specified in the order shall be payable in *lieu* of the duty payable prior thereto.

(2) Where any duty is reduced by virtue of an order under subsection (1), the person liable to pay the duty shall pay the reduced duty and, in addition, shall deposit with the Commissioner the difference between the duty payable prior to the date of the order and the duty payable under the order.

(3) On the expiry of an order made under subsection (1)—

- (a) the amount of the deposit paid by a person under subsection (2), which exceeds the amount of the duty payable immediately after the expiry of the order, shall be repaid to the person; and

- (b) the amount of duty, paid under the order, which exceeds the amount of duty payable immediately after the expiry of the order shall be repaid to the persons who paid the duty.

(4) An order under subsection (1) shall expire twenty-one days after the date within which it is required to be laid under section 5(1), unless confirmed or amended under section 5(3).

5.—(1) The Minister shall, within twenty-one days after the publication of an order under section 4(1), lay the order before the House of Representatives.

Resolution regarding interim order.

(2) Within the next thirty days on which the House of Representatives sits after the date on which an order is laid under subsection (1), the House shall by resolution confirm, amend or revoke the order.

(3) Where an order is confirmed or amended under subsection (2), the order as confirmed or amended (as the case may be), shall have effect and be read and construed as one with the relevant instrument under which a duty referred to in section 4(1) may be imposed under section 3.

(4) A resolution under this section shall take effect on the date that the resolution is published in the *Gazette*.

6.—(1) The determination as to whether duty is payable in respect of any goods and the assessment of the amount of that duty shall be made with reference to—

Key factors of assessment.

- (a) the tariff classification of the goods;
- (b) the value of the goods;
- (c) the origin of the goods; and
- (d) any other factor regulating the duty, or the calculation of the amount of the duty, payable on the goods.

(2) The determination as to whether tax is payable in respect of any goods, and the assessment of the amount of that tax, shall be made in accordance with the applicable law.

Time at which rate is determined.

7. The rate of duty applicable to goods is the rate applicable to the goods on the date when the goods declaration to clear the goods for a customs procedure is registered in the manner prescribed by Rules, unless otherwise specified by or under this Act.

Notification of duty and tax payable.

8.—(1) All imported goods are subject to the applicable duty and tax.

(2) Where the Commissioner determines that duty and tax are payable in respect of imported goods, the Commissioner—

- (a) shall cause a notification, in prescribed form (in this section referred to as the notification of debt) specifying the amount assessed to be due and payable in respect of imported goods, to be issued to the declarant as soon as practicable after the Commissioner has assessed the amount; or
- (b) may defer issuing a notification of debt notwithstanding that an assessment has been made in respect of the goods concerned, if the Commissioner is satisfied that issuing the notification would prejudice any criminal investigation or prosecution in respect of the goods.

(3) Where a notification of debt is issued under this section—

- (a) the debtor shall cause the debt to be paid within the period prescribed by Rules; and
- (b) the debt is deemed to be overdue if any amount of the debt remains unpaid after the period referred to in paragraph (a).

(4) Interest at the prescribed rate shall accrue on the amount unpaid in respect of an overdue debt.

(5) Where the amount of duty and tax assessed to be payable on goods is equal to the amount stated on the goods declaration submitted by the declarant, the release of the goods to the declarant shall be deemed to be the issue of a notification of debt for the purposes of subsection (2).

9. Upon the application of an importer or exporter of goods, or the declarant, the Minister may, on such terms and conditions as the Minister thinks fit, remit, or refund, in whole or in part the duty on those goods.

Remission or
refund of
duty.

10.—(1) On the application of a declarant, the Commissioner may defer payment of duty payable by that declarant.

Deferment
of duty.

(2) The Regulations shall prescribe—

- (a) the form and manner of an application under subsection (1);
- (b) the maximum period and the maximum amount for which a deferment may be made under subsection (1);
- (c) the terms and conditions subject to which a deferment may be granted, which may include requirements for the provision of security in accordance with Part XII;
- (d) the circumstances in which interest may be charged in respect of deferred payments, and the rate of such interest; and
- (e) any other matters relevant to the deferment of payment.

(3) A deferment under subsection (1)—

- (a) shall be for a specified period of not less than fourteen days, but not exceeding the maximum period specified under subsection (2)(b); and
- (b) may be revoked in such circumstances as may be prescribed.

11.—(1) The person specified in this section to be a debtor in respect of goods shall be responsible for ensuring that all duties and taxes payable in respect of the goods are paid.

Responsibility
for payment
of duty.

(2) In the case of goods being cleared for a customs procedure, the declarant is a debtor.

(3) Any person, other than the declarant, who in connection with the completion of a goods declaration has provided information that leads to an incorrect assessment is also a debtor, if the person concerned knew or ought reasonably to have known that the information was incorrect.

(4) If a condition for temporary relief from customs duty and tax is not fulfilled or observed (as the case may require), the person responsible for the fulfilment or observance of the condition is also a debtor.

(5) If an obligation imposed by or under this Act in connection with—

- (a) the importation, exportation, transportation, storage or disposal of goods;
- (b) the removal of goods from customs control;
- (c) the placing of goods under a customs procedure; or
- (d) the granting of an exemption from duty and tax, or the application of a reduced rate of duty and tax,

is not complied with, the person responsible for complying with the obligation is also a debtor.

(6) A person who has—

- (a) acquired or stored goods in respect of which a condition or obligation referred to in subsection (4) or (5) is not fulfilled, observed or complied with (as the case may be); or
- (b) aided or abetted in the failure to fulfil, observe or comply with a condition or obligation referred to in subsection (4) or (5),

is a debtor, if that person knew or ought to have known of the failure to fulfil, observe or comply.

(7) Where, pursuant to an international treaty to which Jamaica is a party, goods not cleared for home use are forwarded in accordance with customs procedures that provide for the issue of an authorisation for the clearance of goods in Jamaica or another country subject to a guarantee for the payment of duty and tax, the guarantor is a debtor if the goods are dealt with in any manner that breaches the authorisation.

(8) Where under the provisions of this section there are several debtors in respect of a single debt, the debtors shall be jointly and severally liable to the Commissioner in respect of the debt.

(9) For the purposes of—

- (a) subsection (4), the debt is incurred at the moment when the condition concerned fails, or ceases, to be fulfilled or observed;
- (b) subsection (5), the debt is incurred at the moment when the obligation concerned is not, or ceases to be, complied with;
- (c) subsection (7), the debt is incurred at the moment when the authorisation is breached,

or, in any case described in paragraph (a), (b) or (c), where the goods declaration was registered prior to the non-observance, non-fulfilment, non-compliance or breach (as the case may be) at the moment when the goods declaration was so registered.

12.—(1) A person clearing goods for a customs procedure shall— Goods declaration by declarant.

- (a) submit to the Commissioner a goods declaration in the prescribed form and accompanied by such other documents as may be prescribed; and
- (b) pay to the Commissioner the amount of duty and tax payable in accordance with the goods declaration.

(2) A goods declaration submitted in accordance with subsection (1) shall be—

- (a) promptly registered by the Commissioner; and
- (b) deemed to be an assessment by the declarant of the duty and tax payable in respect of the goods concerned.

(3) For the purpose of verifying the accuracy of the particulars contained in a goods declaration registered under subsection (2) or for the purpose of approving an application to amend a goods declaration under section 71, the Commissioner may—

- (a) after examining the goods declaration and the supporting documents submitted with the goods declaration, require the declarant to provide any other information necessary for that purpose;
- (b) examine, and take samples of, the goods concerned.

(4) Subsection (1) does not apply to any category of goods—

- (a) excluded by the Regulations from the requirement to submit a goods declaration;
- (b) in respect of which any provision of this Act provides for the goods to be declared other than in the manner referred to in paragraph (a); or
- (c) exempted by the Commissioner, in accordance with Rules, from the requirement to submit a goods declaration.

Assessment
of duty and
tax by
Commissioner.

13.—(1) Subject to Part VI (expedited clearance and release of goods), the Commissioner may, before releasing goods for a customs procedure, and regardless of whether any goods declaration is made in respect of the goods—

- (a) determine whether duty and tax is payable on the goods; and
- (b) if duty and tax is payable, calculate the amount of the duty and tax payable, and may release the goods after receiving, either payment of the relevant duty and tax, or security for such payment in accordance with Part XII.

(2) The Commissioner shall assess duty and tax on goods for the purposes of subsection (1) in accordance with section 6 and, where a declaration in accordance with section 12 has been submitted in respect of the goods, the Commissioner shall either—

- (a) adopt the declarant's assessment as the Commissioner's own assessment; or
- (b) substitute, for the declarant's assessment, the Commissioner's own assessment of the duty and tax payable.

(3) Where no goods declaration is submitted in respect of goods, the Commissioner may, before making an assessment under this section—

- (a) direct the person who appears to the Commissioner to be responsible for the goods to—
 - (i) submit a goods declaration in respect of the goods; and

- (ii) pay to the Commissioner the duty and tax payable under that goods declaration; or
- (b) where the Commissioner determines that it is not practicable to require the submission of a goods declaration, proceed to make the assessment—
 - (i) as at the date of the importation; or
 - (ii) if the date of importation cannot be ascertained, as at such date as the Commissioner considers to be the approximate date of the importation.
- (4) If the amount of duty and tax assessed by the Commissioner under subsection (2) in respect of goods—
 - (a) exceeds the amount of duty and tax already paid in respect of the goods, the excess shall be payable to the Commissioner within the time specified by Rules; or
 - (b) is less than the amount of duty and tax already paid in respect of the goods, the person who paid the duty and tax is entitled to a refund of the excess in accordance with sub-Part C of this Part (refunds and drawbacks).
- (5) No duty shall be payable in respect of goods, if the value of the goods is equal to or less than such amount as may be prescribed.

14.—(1) The Commissioner may make one or more re-assessments of duty and tax on any goods previously assessed by the Commissioner under section 13.

Re-
assessment
by
Commissioner.

- (2) A re-assessment under subsection (1) may be made in respect of goods, whether or not—
 - (a) the goods have been released;
 - (b) the goods are still subject to customs control; or
 - (c) an amount of duty and tax has been paid on the goods.
- (3) In making a re-assessment under subsection (1), the Commissioner is not obliged to reference each of the factors specified in section 6, but may reference any such factor.

(4) If the amount of duty and tax, as re-assessed under subsection (1), exceeds the amount of duty and tax assessed under section 13(2) or under a previous re-assessment, the Commissioner shall be entitled to recover the amount of the excess remaining unpaid after the time specified by Rules, for the payment of the excess.

(5) If the amount of duty as re-assessed under subsection (1) is less than an amount of duty and tax that has been paid by a person liable for the duty following an assessment under section 13(2) or a previous re-assessment, the person who paid that amount of duty and tax is entitled to a refund of the excess in accordance with sub-Part C.

(6) The Commissioner shall give notice of the amount of the duty and tax as re-assessed under subsection (1), and the basis for arriving at that amount, to the person who paid an amount of duty and tax on the goods.

Time limit
on re-
assessment.

15. A re-assessment of duty and tax on goods under section 14 may be made—

- (a) only within the period of—
 - (i) in relation to the value of the goods, two years after the date of registration of the goods declaration in respect of the goods or the payment of the duty and tax in respect thereof, whichever occurs later; and
 - (ii) in any other case, three years after the date of registration of the goods declaration in respect of the goods or the payment of the duty and tax in respect thereof, whichever occurs later; or
- (b) at any time, notwithstanding the period specified in paragraph (a), if—
 - (i) the re-assessment is necessary to rectify an under-payment or non-payment of duty and tax that occurred as a result of fraud, wilful misrepresentation, or the wilful non-disclosure of material facts; or

- (ii) the Commissioner and the declarant agree, before the expiry of that period, to the re-assessment.

16.—(1) For the purpose of an assessment or re-assessment of duty and tax on goods, the Commissioner may request any of the persons specified in subsection (2) to furnish, within a specified period, any documents or other information required by the Commissioner. Request for additional information.

(2) The persons referred to in subsection (1) are—

- (a) the declarant in respect of the goods;
- (b) the importer or any other person concerned with the goods;
- (c) any person who—
 - (i) is, or may be held to be, liable for duty and tax that has or may become payable on goods; or
 - (ii) has paid duty and tax on the goods; or
- (d) the owner of the goods.

(3) For the purposes of subsection (2), “any other person concerned with the goods” includes a reference to—

- (a) an insurance company that has issued a policy of insurance covering the goods in question; and
- (b) any person referred to in section 17G(3) of the *Revenue Administration Act*.

17.—(1) For the purpose of assessing or re-assessing the duty and tax payable on any goods, the Commissioner may use the best information available to the Commissioner in any case where any of the particulars necessary for making the assessment or re-assessment (as the case may be) are not disclosed, or are not sufficiently disclosed, in the goods declaration or any other document supplied to the Commissioner in respect of the goods. Assessment or re-assessment in the absence of sufficient information.

(2) For the purposes of subsection (1), documents are construed as not disclosed, or not sufficiently disclosed, in a goods declaration or other document referred to in subsection (1) if—

- (a) the document is not furnished in accordance with a request under section 16; or

- (b) no goods declaration was submitted and the goods are regarded as goods cleared for home use.

Remedies available to person aggrieved by assessment or re-assessment.

18.—(1) A person aggrieved by an assessment or re-assessment of duty and tax may apply for a review of, or appeal, the assessment or re-assessment in accordance with sub-Part C of Part XI.

(2) In the absence of a re-assessment by the Commissioner, or a contrary decision on an application for review, or an appeal, under sub-Part C of Part XI, an assessment or re-assessment of duty and tax by the Commissioner shall apply as the duty and tax payable in respect of the goods concerned.

Abatement of duty.

19.—(1) Subject to subsection (2), the Commissioner may, in accordance with Rules, permit abatement of duty in respect of imported goods—

- (a) on proof to the satisfaction of the Commissioner that the carrier or insurer of the goods has made an allowance to the importer in respect of damage to the goods; and
- (b) in an amount not exceeding the proportion which such allowance bears to the value of the undamaged goods, calculated in accordance with section 20.

(2) No claim for abatement of duty on account of damage shall be allowed in respect of—

- (a) tobacco, cigars, cigarillos cigarettes, wines or spirits; or
- (b) such other goods as may be prescribed.

Sub-Part B — Valuation of Goods

Determination of value of goods. Second Schedule.

20.—(1) The customs value of goods imported into Jamaica shall be determined in accordance with the provisions of the Second Schedule.

(2) The Minister may, by order subject to negative resolution of the House of Representatives amend the Second Schedule.

(3) Nothing in the Second Schedule shall be construed as restricting or derogating from the power of the Commissioner to enquire

into the truth or accuracy of any document or other information submitted to the Commissioner for customs valuation purposes.

(4) In accordance with the Regulations, the Commissioner may, in respect of goods conveyed into Jamaica by air, reduce the amount of freight charges to be added to the value of goods for the purposes of assessment of duty and tax to such amount, not being less than one-quarter of the amount of the freight charges actually payable on such goods.

(5) Where, in determining the value of goods under this Part, it is necessary to establish the equivalent of any money in Jamaican currency or any other currency, the rate of exchange between those currencies shall be the exchange rate for customs purposes, as determined by the Bank of Jamaica, on the day on which the rate of duty and tax applicable to the goods is determined.

(6) The Commissioner shall, on a written request by—

- (a) the declarant; or
- (b) if there is no declarant, the importer,

in writing inform the declarant or importer (as the case may be) as to the basis on which the customs value of the goods was determined.

Sub-Part C — Refunds and Drawbacks

21.—(1) Subject to section 24 (minimum amount for refund or drawback), on application made in the prescribed form and manner by a person who has paid to the Commissioner any duty, charges, penalty or other sum, the Commissioner shall refund such amount of the payment that—

Refund of
duty and
other sums
paid to the
Commissioner.

- (a) was made as a result of an error in law or fact; or
- (b) is not legally due and payable.

(2) Notwithstanding that an application has not been made by a person under subsection (1), the Commissioner shall, where the Commissioner is aware that a person is entitled to a refund on application under that subsection, make the refund.

(3) Subsection (2) shall not apply in any case where the information which causes the Commissioner to be aware that a person is entitled to a refund, comes to the Commissioner more than three years after the date on which the payment giving rise to the entitlement to the refund was made.

(4) No refund may be granted in respect of any duty, charge, penalty, or other sum, paid in respect of—

- (a) prohibited goods;
- (b) restricted goods, where any condition applicable to such goods has not been complied with;
- (c) goods confiscated under this Act; or
- (d) any matter in respect of which criminal proceedings have resulted in the conviction of the debtor.

(5) A refund of tax paid under this Act shall be made in accordance with the applicable law, and no refund shall be made under this Act where a tax debt is owed under the applicable law.

Circumstances
in which
drawback
may be
given.

22.—(1) Subject to subsection (3), the Minister may by order, subject to affirmative resolution of the House of Representatives, from time to time specify the imported goods that qualify for a drawback in whole or in part, the conditions for giving the drawback, and the period within which goods qualify for a drawback.

(2) An order under subsection (1) may—

- (a) revoke any provision for a drawback under any other law in force before the coming into operation of this section, but shall not affect any entitlement to a drawback granted under any such law before the date on which the revocation takes effect;
- (b) provide for the grant of a drawback in respect of—
 - (i) any goods that qualify for a drawback under any other law; or

- (ii) any case where imported goods on which duty and tax is paid have been replaced by equivalent goods used in the production of exported goods.

(3) Subject to subsection (2) and section 24 (minimum amount for refund or drawback), on the application, in the prescribed form and manner, of a person who paid duty on imported goods, the Commissioner may give the drawback if satisfied that—

- (a) the goods on which the duty was paid, or their compensating products, are exported from Jamaica without going into home use; or
- (b) the goods on which the duty was paid are of an applicable class, kind, quality or quantity (as the case may require) prescribed in an order under subsection (1) as qualifying for a drawback.

(4) A drawback may be granted under subsection (3)(a) or (b) only in accordance with such conditions as may be prescribed in an order made under subsection (1).

(5) Where duty is paid only on a part of a quantity of goods, subsection (3) applies only to such part of the goods as represent the portion on which the duty was paid, and any drawback of that duty shall be reduced proportionally.

(6) No drawback may be granted under subsection (3)(a) unless the exporter, before the export of the goods, or their compensating products, notifies the Commissioner of the intention to claim a drawback when the goods, or their compensating products, are exported.

23.—(1) An application for a refund of—

- (a) duty paid on goods may be submitted to the Commissioner within three years after the date on which payment was made; or
- (b) tax paid under this Act shall be submitted within the time specified in the applicable law.

Time for submission of application for refund or drawback.

(2) Subject to subsection (3), an application for a drawback may be submitted to the Commissioner within the period prescribed in an order under section 22(1).

(3) No drawback shall be paid after the expiration of two years, or such longer period as the Minister may allow, after—

- (a) the date of registration of the goods declaration in respect of which the drawback is sought; or
- (b) in the case of goods exported or loaded on a vessel or aircraft for use as stores, the date on which the goods are exported or loaded, as the case may be.

(4) In any case where, under any customs law, an application for review, or an appeal, is made in respect of the payment of duty and tax, and on the determination of the review or appeal a person becomes entitled to a refund of all or any part of the amount of the payment, that refund shall be paid.

Minimum amount for refund or drawback.

24. The Minister may prescribe the amount below which no refund or drawback may be granted under this sub-Part, in any case where the Minister determines that the cost of administration in respect thereof exceeds the amount of the refund or drawback.

Recovery of refund or drawback, by Commissioner.

25. The Commissioner shall recover any refund or drawback given under this sub-Part, from the person to whom it was given, if payment of the refund or drawback—

- (a) was made as a result of an error in law or fact; or
- (b) is not legally due and payable,

and any amount so recoverable is a debt due to the Consolidated Fund.

Set-off of amounts owed.

26.—(1) When a refund, drawback or other payment becomes payable by the Commissioner to a person who has failed to pay an amount due and payable to the Commissioner under any customs law—

- (a) in respect of any duty, fees, penalties or other charges; and
- (b) in respect of which the time allowed for payment under the customs laws has expired,

the Commissioner may set-off the amount of the refund, drawback or other payment (as the case may be) against the amount due and payable to the Commissioner by the person.

(2) If the Commissioner makes a set-off under subsection (1), the Commissioner shall give the person who would have been entitled to receive the amount of the refund, drawback or other payment (as the case may be) written notice of—

- (a) the amount of the refund, drawback, or other payment, that has been set-off; and
- (b) if the amount set-off is less than the amount for which the person is liable as described in subsection (1), the amount for which the person is still liable,

and shall include an accounting as to how the amounts are arrived at.

PART III—*Customs Control*

Sub-Part A — Customs Ports

27.—(1) The Minister may by notice published in the *Gazette*, subject to such conditions as the Minister thinks fit, appoint any place to be a customs controlled port. Customs controlled ports.

(2) No place shall be used as a customs controlled port unless security is given in accordance with Part XII.

(3) No place shall be used as a customs controlled port unless appointed as such under this Act.

28.—(1) The operator of a customs controlled port shall— Obligations of operator of customs controlled port.

- (a) permit an officer at any time to enter upon and inspect that port, and all buildings and goods found there;
- (b) keep a record, in such form and manner and containing such particulars, as may be prescribed by Rules;
- (c) make the records referred to in paragraph (b), together with any other relevant information, available on demand by the proper officer; and

- (d) permit the proper officer to make copies of, and take extracts from, or remove for a reasonable period, the records referred to in paragraph (c).

Customs controlled airport.

29.—(1) The Minister may by order published in the *Gazette*—

- (a) appoint any area in Jamaica constituting, or within, an airport as a customs controlled airport;
- (b) alter the boundaries of any customs controlled airport; and
- (c) impose conditions on the use of any area in Jamaica as a customs controlled airport.

(2) The operator of a customs controlled airport shall ensure that—

- (a) access is given to officers at all times to enter the customs controlled airport and inspect all buildings and goods there;
- (b) records are kept, in such form and manner and containing such particulars as may be prescribed by Rules; and
- (c) the records referred to in paragraph (b), together with any other relevant information, are produced to the proper officer upon demand, and that the officer is permitted to make copies, or extracts, of such records or to remove them for a reasonable period.

(3) For the purposes of subsection (1)(a), “airport” has the meaning assigned to it by the *Civil Aviation Act*.

Designation of places by Commissioner for customs purposes.

30.—(1) Without prejudice to any power exercisable under section 27 or 29, the Commissioner may, by notice published in the *Gazette*—

- (a) designate—
 - (i) any place as an authorised place for the loading or unloading of any class or description of goods (hereinafter referred to as an “approved wharf”); or
 - (ii) any place within a customs controlled port or customs controlled airport as an authorised place

for the embarkation and disembarkation of travellers;

- (b) designate boarding stations within a customs controlled port, for the purpose of the boarding of, or disembarkation from, vessels or vehicles by officers;
- (c) subject to such conditions as the Commissioner considers fit, and for such period as may be specified in the notice, designate as an examination station—
 - (i) any part of, or place at, a customs controlled port or customs controlled airport; or
 - (ii) any place approved under paragraph (a);
- (d) subject to such conditions as the Commissioner considers fit, and for such period as may be specified in the notice, authorise any place to be used as a temporary storage facility for the deposit of goods imported or to be exported;
- (e) to meet the exigencies of any case, designate any other place to be an authorised area for the—
 - (i) entry, unloading, storage, removal, or loading, of goods; or
 - (ii) report and customs processing of aircraft or vessels;
- (f) designate any place to be an authorised place to which goods may be moved under this Act when required to be warehoused by the Government;
- (g) designate any place to be a customs private bonded warehouse, being a place that is to be used, only by specified persons on the written authorisation of the Commissioner, for the storage of goods under the warehousing procedure;
- (h) authorise any place to be used as a customs public bonded warehouse, being a place that may be used by any person for the storage of goods under the warehousing procedure; and

(i) designate any place to be a customs office.

(2) The Commissioner may grant an authorisation referred to in subsection (1) to a person only if the person—

- (a) provides sufficient assurance to the Commissioner as to the proper conduct of operations at the place concerned; and
- (b) provides security in accordance with Part XII.

(3) For the purposes of subsection (2)—

- (a) a person on whom certified status is conferred under this Act shall be deemed to have met the requirements of subsection (2)(a) if the conduct for which the authorisation is sought is covered by the application in respect of which the certified status was conferred;
- (b) where a comprehensive security is provided, compliance with the obligations attached to that security shall be monitored by the appropriate audits; and
- (c) the conditions subject to which the authorisation is granted shall be set out in the authorisation.

(4) A person to whom an authorisation is granted under this section shall keep records in respect of the operations concerned, in a form satisfactory to the Commissioner, and such records shall contain all information necessary to enable the Commissioner to supervise those operations, and in particular as regards to the identification of goods involved, and the movement and customs status of those goods.

(5) The Commissioner may allow—

- (a) the operator of a facility at which goods are stored pursuant to an authorisation under this section to move goods, held in storage under this Act by that operator, between storage facilities—
 - (i) if the Commissioner is satisfied that such movement will not increase the risk of fraud; and
 - (ii) subject to such terms and conditions as the Commissioner may specify in writing.

(6) The operator of a facility authorised to be used as a temporary storage facility under this section—

- (a) shall, where required to deposit goods in the facility, secure the facility to the satisfaction of the Commissioner; and
- (b) shall not make, or cause to be made, any alteration or addition to the facility without the prior approval of the Commissioner.

31.—(1) The operator of a customs controlled area shall, immediately upon being requested to do so by the proper officer, grant the officer access to the customs controlled area.

Access to customs controlled areas.

(2) Without prejudice to any other action that may be taken under this Act, where the operator of a customs controlled area fails to comply with subsection (1)—

- (a) the proper officer may access the customs controlled area by any means that the officer considers reasonable in the circumstances; and
- (b) the operator is liable for any expense incurred or damage sustained as a result of action taken by the officer under paragraph (a).

32. A person shall not—

- (a) enter a customs controlled area other than in the presence of or with the permission of an officer, or other than as authorised under any law; or
- (b) refuse to leave a customs controlled area, or any part thereof, when requested to do so by an officer, and a person who contravenes this section commits an offence.

Entering or remaining in customs controlled area without permission.

33.—(1) Imported goods come under customs control from the moment the goods are imported until the goods are cleared for free circulation.

Application of customs control.

(2) Goods intended for export come under customs control from the moment the goods declaration for export is registered until the time the goods exit Jamaica in accordance with the customs laws.

(3) The Commissioner shall employ risk management principles in the application of customs controls.

(4) A person commits an offence who—

- (a) conceals goods under customs control, in a manner calculated to deceive the Commissioner;
- (b) without lawful excuse, tampers or interferes with, or destroys, goods under customs control;
- (c) without lawful excuse—
 - (i) removes (whether in whole or in part); or
 - (ii) damages, tampers or interferes with, any thing, knowing or having reasonable cause to know, that the thing is in use by, or for the use of the Customs Agency; or
- (d) without lawful excuse, interferes with or takes possession of, any goods—
 - (i) prohibited from importation or exportation under any law, and under customs control; or
 - (ii) liable to confiscation under any customs law.

Responsibility for goods in customs controlled area.

34. Where goods unloaded from a means of transport are deposited in a customs controlled area, the operator of the customs controlled area is responsible for the goods during the period in which they remain at the customs controlled area.

Provision of facilities at customs controlled areas.

35.—(1) The operator of a customs controlled area shall provide, free of charge, such facilities at that customs controlled area as may be specified by the Commissioner by notice in writing issued to the operator, for officers to exercise their functions under Part XIII in relation to goods and persons there.

(2) It shall be the duty of the owner or occupier of a customs controlled area to provide the Commissioner with such office space and other accommodations, weights, scales and other equipment necessary for examining and taking account of goods at the customs

controlled area, and to secure the goods in accordance with the directions of the Commissioner.

36.—(1) The proper officer may request that the operator of a customs controlled area produce to the officer any goods, deposited at that customs controlled area, which have not been delivered therefrom in accordance with the customs laws.

Production of goods deposited at customs controlled area.

(2) Where the operator of a customs controlled area fails to produce any goods upon a request under subsection (1), the Commissioner shall by written notice to that operator require that the goods be produced to the officer, or that an account to the satisfaction of the officer be given in respect of the goods, within such period of not less than seven days as shall be specified in the notice.

(3) An operator of a customs controlled area, who fails to comply with a notice under subsection (2) commits an offence and shall, in addition to the applicable penalty for the failure, be liable for the duty and tax in respect of the goods.

37.—(1) This section applies to goods removed from a customs controlled area.

Removal of goods intended for exportation.

(2) A person shall not—

- (a) put, or cause goods to be put, on a foreign-going vessel or foreign-going aircraft—
 - (i) otherwise than as permitted or directed by the proper officer; or
 - (ii) in contravention of the Regulations;
- (b) remove goods from a foreign-going vessel or foreign-going aircraft—
 - (i) otherwise than as permitted or directed by the proper officer; or
 - (ii) in contravention of the Regulations; or
- (c) divert goods before they can be placed on board a foreign-going vessel or foreign-going aircraft.

(3) Where a person contravenes subsection (2) in respect of goods—

- (a) the goods shall be confiscated in accordance with section 243; and
- (b) the security given in respect of the goods shall be confiscated notwithstanding that the time specified, in relation to that security, for putting the goods on board a vessel or aircraft, or for warehousing the goods at their intended destination, has not expired.

Permission to remove goods without payment of duty and tax.

38.—(1) The Commissioner may, in accordance with Rules, permit the removal of goods from a customs controlled area before payment of the duty and tax on the goods is made—

- (a) if the removal is for a purpose, and for a period, which appears to the Commissioner to be expedient; and
- (b) in such quantities, and subject to such conditions (if any), as shall be specified, and the conditions may include the giving of security in accordance with Part XII.

(2) If goods are dealt with in any way contrary to any permission given or condition imposed under subsection (1), the Commissioner may, in accordance with Rules, demand immediate payment of the duty and tax payable in respect of the goods or enforce any security given therefor.

Unlawful removal of goods from customs controlled area.

39.—(1) A person commits an offence who—

- (a) takes goods out of a customs controlled area other than as permitted under the customs laws;
- (b) embezzles, misappropriates or unlawfully converts any goods duly warehoused or deposited in a customs controlled area, or unlawfully destroy any such goods; or
- (c) aids or abets any act mentioned in paragraph (a) or (b).

(2) Subject to subsection (3), where goods are taken out of a customs controlled area other than as permitted under the customs

laws, the operator of the customs controlled area shall be liable for the duty and tax upon the goods and shall make payment thereof to the Commissioner.

(3) Where the person convicted of an offence of contravening subsection (1) is an officer—

- (a) the operator of the customs controlled area shall not be liable for the duty or tax unless the removal of the goods is attributable to the negligence, or any wilful act, of the operator; and
- (b) with the consent of the Minister, the Accountant-General shall cause the declarant or, if there is no declarant, the importer or exporter of the goods, to be compensated, for any damage sustained by reason of the commission of the offence.

*Sub-Part B — Entry and Exit of Means of Transport,
Goods, and Persons*

40.—(1) Except as otherwise provided pursuant to section 46, a Master of a foreign-going vessel or foreign-going aircraft who permits the vessel or aircraft (as the case may be)—

Entry and
exit of
vessels and
aircraft.

- (a) upon entering Jamaica, or while in Jamaica, to call or land at any place other than a customs controlled port or customs controlled airport; or
- (b) to depart Jamaica from a place other than a customs controlled port or customs controlled airport,

commits an offence.

(2) Vessels or aircraft that enter, pass through, and exit the territorial waters or airspace of Jamaica without calling or landing at a place in Jamaica, and all goods and persons on board such vessels or aircraft, are subject to customs control until they exit the territorial waters, contiguous zone or airspace (as the case may be) of Jamaica.

(3) For the purposes of this Act, as regards vessels and aircraft that enter, pass through, and exit the territorial waters, contiguous zone or airspace of Jamaica as described in subsection (2)—

- (a) the persons on board such vessels or aircraft shall not be subject to the customs processing requirements of this Act for entry and exit; and
- (b) such vessels or aircraft, and goods on board such vessels or aircraft, shall not be subject to the customs processing requirements of this Act for entry and exit.

(4) Subsection (3) does not apply to goods or persons that do not remain on board, or that are taken on board, a vessel or aircraft during its passage through the territorial waters or airspace of Jamaica.

(5) It shall be a defence to a charge of contravening subsection (1) for the carrier to show that—

- (a) the entry into, or exit from, Jamaica was due to a forced call or landing; and
- (b) the carrier, as soon as reasonably practicable—
 - (i) notified the Commissioner, using such means as are prescribed under subsection (6), of the place of entry or exit (as the case may be); and
 - (ii) took all reasonable precautions to prevent a contravention of the customs laws, and in particular as regards the loading or off-loading of persons or goods, at the place of entry or exit.

(6) The Commissioner shall prescribe the procedure to be followed (including the means of notification referred to in subsection (5)) in the event of a forced call or landing by vessels or aircraft, for the securing of persons, goods and means of transport so as to prevent a contravention of the customs laws.

(7) In this section and section 43 “forced call or landing” means any entry into, or exit from, Jamaica by a vessel or aircraft due to circumstances beyond the control of the carrier (such as adverse

weather conditions, or any other condition which poses an imminent threat to safety).

41.—(1) Imported goods, or goods destined for export, shall not be off-loaded from, or loaded onto, any foreign-going vessel or foreign-going aircraft, except at a customs controlled port, customs controlled airport or other area designated under this Act as a place for loading, or unloading, foreign-going vessels or foreign-going aircraft. Entry and exit of goods.

(2) The Commissioner may, subject to any other authority provided for by law, give reasonable directions as to the particular part of any customs controlled port or other customs controlled area where foreign-going vessels or foreign-going aircraft shall moor or discharge their cargo.

(3) Except as permitted by the Regulations, or with the written permission of the Commissioner—

- (a) a person shall not unload, remove, or transfer goods from any means of transport arriving from a place outside Jamaica, unless authorisation therefor is given by the proper officer;
- (b) goods unloaded at any customs controlled port from a foreign-going vessel or foreign-going aircraft into any vessel to be landed shall not be loaded into any other vessel before being landed, but shall be taken to an approved place of unloading, or a sufferance wharf approved by the Commissioner for that purpose, within the same port;
- (c) except as provided in paragraph (a), a person shall unload goods from a foreign-going vessel or foreign-going aircraft arriving from a place outside of Jamaica, only at a place of unloading, or sufferance wharf, approved by the Commissioner for that purpose, and immediately upon being landed the goods shall be—
 - (i) retained at the place of unloading or sufferance wharf; or
 - (ii) conveyed into a customs controlled area, or to a Government warehouse if so required by the Commissioner;

- (d) a person shall not remove goods from any part of a customs controlled area or a Government warehouse unless authority for their removal has been given by the proper officer;
- (e) a declarant in respect of goods released for a warehousing procedure shall remove the goods in such manner and within such time as the proper officer shall direct subject to the declarant giving security in accordance with Part XII.

(4) The activity permitted by subsection (1) shall be in respect only of goods that have been duly reported in accordance with the requirements of this Part, and goods that have not been so reported shall not be unloaded from, or loaded onto, a foreign-going vessel or foreign-going aircraft arriving from a place outside of Jamaica, except for goods for the consumption or use of the crew or passengers under such conditions as may be provided for in Rules, or as may be directed by the Commissioner in a particular case.

(5) A person who unloads, removes, or transfers, goods from a foreign-going vessel or foreign-going aircraft, other than in accordance with this section, commits an offence.

Expenses of
safeguarding
goods.

42.—(1) Until the expenses chargeable under subsection (2) are recovered from the carrier, or from the owner of the goods, the proper officer may detain a vessel or aircraft—

- (a) where any goods intended to be imported—
 - (i) remain on board the vessel or aircraft longer than such period after the arrival of the vessel or aircraft in Jamaica as is prescribed by Rules, or such longer period as the Commissioner may allow; and
 - (ii) measures are taken to secure the goods on the vessel or aircraft;
- (b) where in any circumstances goods referred to in paragraph (a) are removed to a Government warehouse; or
- (c) where owing to any vessel or aircraft—
 - (i) becoming derelict; or

- (ii) being driven, or brought into, Jamaica under legal process or stress of weather, it becomes necessary to station an officer, on board or otherwise, to secure the goods for the proper enforcement of the customs laws.

(2) For the purposes of subsection (1)—

- (a) the expenses chargeable shall be at such rate as is prescribed by Rules;
- (b) the expenses chargeable under paragraph (a)—
 - (i) shall be such expenses as are incurred after the period applicable under subsection (1)(a) has elapsed; and
 - (ii) include the cost of—
 - (A) removing the goods to a Government warehouse; and
 - (B) safeguarding the vessel or aircraft.

43.—(1) No person shall embark or disembark from a foreign-going vessel or foreign-going aircraft—

Entry and exit of persons.

- (a) except at a customs controlled port or customs controlled airport; and
- (b) the person shall not leave the customs controlled port or customs controlled airport until the person is processed by the proper officer,

or by such means and in such manner as may otherwise be prescribed, and a person who contravenes this subsection commits an offence.

(2) A carrier of a vessel or aircraft referred to in subsection (1) who permits a person to embark or disembark in contravention of subsection (1) commits an offence.

(3) Nothing in subsection (1) or (2) shall be construed as rendering a person liable to criminal proceedings in respect of any entry into, or exit from, Jamaica at a place that is not a customs controlled

port or customs controlled airport, due to circumstances outside of that person's control, such as a forced call or landing (as defined by section 40(7)).

(4) A person arriving in or departing from Jamaica shall make to the Commissioner a goods declaration—

- (a) in such form and containing such information as may be prescribed in the Regulations; and
- (b) in such manner as may be prescribed by the Commissioner under subsection (6).

(5) A declarant under subsection (4) shall furnish the Commissioner, when requested to do so, with full particulars concerning declared items, including any available invoices and any other documents relating to those items.

(6) The Commissioner may make rules for the purpose of facilitating the customs processing of persons arriving in and departing from Jamaica and, without prejudice to the generality of the foregoing, such rules shall prescribe the customs processing systems which apply for different categories of persons and goods.

(7) The items in the accompanied or unaccompanied baggage of a person arriving in Jamaica shall be cleared for the customs procedure appropriate in the particular case.

Entry or exit in contravention of requirements. **44.**—(1) The Commissioner may, in the case of a contravention of section 40, 41 or 43, assess duty and tax on any goods concerned in the contravention as though the goods were declared and released for home use.

(2) This section applies without prejudice to any criminal or civil proceedings that may be instituted, penalty that may be imposed, or any other steps that may be taken by the Commissioner, in respect of the contravention concerned.

Departing without permission. **45.**—(1) A carrier of a vessel or aircraft commits an offence if the carrier causes or permits the vessel or aircraft to depart Jamaica without—

- (a) receiving permission to depart from the proper officer; and

(b) satisfying such conditions as may be prescribed by Rules.

(2) The permission granted under subsection (1) may, on the application of the carrier, subject to such conditions as may be prescribed by Rules, be a general permission to depart on two or more occasions.

(3) The procedure applicable under Part X to the suspension and revocation of authorisations shall apply to the grant of a general permission under this section.

46. The Minister may make regulations providing for the entry, exit, reporting and customs processing requirements in respect of any category of vessels or aircraft, including military vessels or military aircraft, small vessels, and vessels or aircraft for private use. Exemptions and exclusions.

Sub-Part C—Reporting Requirements for Vessels and Aircraft

47.—(1) The Commissioner may, by notice in writing, require a carrier to submit to the Commissioner all information specified in the notice, being information— Passenger information.

- (a) that is included in the passenger name record of a person referred to in subsection (2); and
- (b) that the carrier holds, whether in Jamaica or elsewhere, or has access to, and a carrier who fails to comply with the notice commits an offence.

(2) The persons referred to are persons who—

- (a) have arrived in, or departed from, Jamaica on or after the specified date;
- (b) are arriving in, or departing from, Jamaica on or after the specified date; or
- (c) are intending to arrive in, or depart from, Jamaica on or after the specified date,

on board the vessel or aircraft.

(3) Where information is required in respect of a date under subsection (2), the information shall be provided to the Commissioner within the time specified by Rules.

(4) For the purposes of this section, “the specified date” is the date specified in the notice.

(5) A notice under subsection (1) may specify—

- (a) the form and manner in which the information is to be provided; and
- (b) any relevant additional information to be supplied.

(6) For the avoidance of doubt, nothing in this section requires a carrier to provide information that the carrier holds, or has access to, about an employee unless the information is of a kind that is also generally held by the carrier, or to which the carrier generally has access, in relation to its passengers.

(7) The Commissioner shall not retain information provided under this section for longer than the prescribed period, unless—

- (a) all identifying particulars are deleted from the information; or
- (b) the retention of the information is required for the purpose of—
 - (i) investigating and prosecuting an offence under this Act or any other enactment; or
 - (ii) national security.

(8) In this section, “passenger name record” means the travel information in the carrier’s departure control and reservations system, as relates to the person.

Exemptions. **48.** The Commissioner may, by notice in writing, subject to such terms and conditions as the Commissioner thinks fit, exempt a carrier from complying with some or all of the obligations under section 47, if satisfied that—

- (a) circumstances exist which would render compliance with such obligations by the carrier unlawful under the laws of the country where the carrier is established; or
- (b) compliance with such obligations would be contrary to an international agreement to which Jamaica is a party.

49.—(1) For the purposes of—

- (a) customs processing of persons under this Act; or
- (b) monitoring the movement of any vessel or aircraft, and goods and persons aboard vessels or aircraft,

Collection of
travel
information
by
Commissioner.

in order to enforce the customs laws, the Commissioner may collect any information referred to in subsection (2).

(2) The information referred to in this subsection is—

- (a) information from the carrier as to the details of the movements of the vessel or aircraft;
- (b) information from a person arriving in or departing from Jamaica, as to the person's name, date of birth, sex, passport number, nationality and travel movements, and any other relevant information pertaining to the person's identification or the person's movements while in Jamaica.

50.—(1) A carrier of a vessel or aircraft shall, before arrival of the vessel or aircraft in Jamaica or before its departure from Jamaica, as the case may be, submit to the Commissioner in the prescribed form and manner a declaration that includes the following information—

Advance
arrival and
departure
information.

- (a) the estimated time of the arrival or departure of the vessel or aircraft;
- (b) the customs controlled area at which the vessel or aircraft will arrive or depart, as the case may be;
- (c) a list of the cargo for discharge within Jamaica, or for loading in Jamaica, by the vessel or aircraft;
- (d) a list of the cargo on board the vessel or aircraft, that is not intended for discharge in Jamaica;
- (e) a list of the cargo on board the vessel or aircraft, that is intended for discharge in Jamaica for subsequent trans-shipment;
- (f) a list of all passengers and crew on board the vessel or aircraft;

- (g) a list of all stores on board the vessel or aircraft, including stores in the personal possession of crew members; and
- (h) any other information prescribed by Rules for the purposes of this section,

and a carrier who fails to comply with this subsection commits an offence.

(2) Subject to subsection (3), the information specified in subsection (1) shall be submitted within the time prescribed by Rules.

(3) The Rules shall exempt a carrier from the requirement to submit the information in the time required by subsection (2) if—

- (a) the distance from Jamaica to the port of departure of the means of transport concerned does not permit the carrier to provide the information within the time specified in subsection (2); or
- (b) due to any other circumstances outside of the control of the carrier, the carrier is unable to provide the information within the time specified in subsection (2),

and those Rules shall require the carrier to comply with such alternative arrangements as the Commissioner shall establish for the provision of the information in the particular case.

(4) If the information required under subsection (1) or (3) is submitted by electronic means, the Commissioner shall ensure that a receipt is generated and transmitted by electronic means to the person who sent the information.

(5) In the case of goods that are shipped in bulk, the information required under subsection (1) shall, unless otherwise permitted by the Commissioner, be provided before bulk is broken and shall specify separately all goods that—

- (a) are in transit;
- (b) are the subject of trans-shipment; or
- (c) do not fall within paragraph (a) or (b).

(6) Where information required under this section is not submitted as required, the Commissioner may withhold permission to depart from Jamaica until the date—

- (a) when the information is submitted to the Commissioner; and
- (b) when the applicable penalty for non-compliance with the requirement to provide the information is paid.

51.—(1) The operator of a customs controlled port or other customs controlled area at which a vessel or aircraft arrives or departs, as the case may be, shall report to the Commissioner the fact of the arrival into, and the fact of the departure from, Jamaica of the vessel or aircraft, and an operator who contravenes this subsection commits an offence.

Report of arrival and departure.

(2) A report of arrival or departure under subsection (1) shall be submitted within such time as is specified by Rules.

52.—(1) If on receipt of a declaration submitted under section 50(1), the Commissioner is of the view that the cargo contains any goods referred to in subsection (2), the Commissioner shall, by notice to the reporting carrier or that carrier's agent, warn the carrier—

No-loading notice.

- (a) not to load those goods on board the vessel or aircraft or transport the goods to Jamaica;
- (b) that, should the goods be loaded or transported contrary to the warning, the goods will be detained on arrival in Jamaica and dealt with in accordance with the applicable provisions of the customs laws; and
- (c) that any expense incurred by the Commissioner in dealing with those goods shall be paid by the carrier or the carrier's agent.

(2) The goods referred to are—

- (a) prohibited goods;
- (b) restricted goods in respect of which the enactment regulating the import of those goods has not been complied with;

(c) any other kind or category of goods as is prescribed.

Out-turn
reports.

53.—(1) An out-turn report required to be submitted under subsection (2) or (3) shall specify in relation to the goods concerned—

- (a) the list of cargo loaded or unloaded that exceeds or is less than the cargo listed in the advance declaration submitted under section 50, including the number of goods which are less or greater in number than the number stated in the advance declaration; or
- (b) that the goods are fully accounted for as set out in the advance declaration submitted under section 50,

as is appropriate to the case.

(2) The following persons shall submit an out-turn report to the Commissioner, in respect of cargo loaded into a vessel or unloaded from a vessel—

- (a) in the case of containerized cargo, the operator of the container terminal; and
- (b) in the case of break bulk cargo, bulk cargo and containerized cargo, the operator of the wharf,

where the cargo is, as the case may be, loaded or unloaded.

(3) Where cargo is loaded or unloaded from an aircraft, the operator of the customs controlled area where the cargo is loaded or unloaded, as the case may be, shall submit an out-turn report to the Commissioner.

(4) A person required to submit an out-turn report under this section shall submit the report within such time as shall be specified by Rules, being a time no later than forty-eight hours after the cargo is loaded or unloaded, as the case may be, from the vessel or aircraft, and if the person fails to do so the person commits an offence.

(5) An out-turn report shall show separately any cargo for which no transport document has been received.

54.—(1) The following information in respect of consolidated cargo arriving in or departing from Jamaica shall be reported to the Commissioner by the cargo aggregator—

Information from cargo aggregator.

- (a) the estimated time of arrival or departure, as the case may be;
- (b) the customs controlled area where the cargo will arrive in, or depart from, Jamaica (as the case may be);
- (c) a list of the cargo that is to be off-loaded in Jamaica, or (as the case may be) that is to be loaded in Jamaica;
- (d) a list of the cargo that is intended for discharge in Jamaica for subsequent trans-shipment; and
- (e) any other information prescribed by Rules.

(2) The information referred to in subsection (1) shall be reported to the Commissioner within such time as shall be specified by Rules.

(3) Where there is a discrepancy between the quantity of goods specified in a report under this section and the cargo actually off-loaded in Jamaica, or loaded for export, as the case may be, the cargo aggregator shall, within such time as shall be specified by Rules, report the discrepancy to the Commissioner, and a cargo aggregator who fails to do so commits an offence.

55. Information in accordance with section 54 need not contain any details already submitted in—

Declaration and notice where advance report is made.

- (a) the declaration under section 50 in respect of that cargo; or
- (b) any separate notification already given to the Commissioner.

56. Rules may provide for the submission of such additional reports as the Commissioner considers necessary for the effective customs control of cargo imported into or intended to be exported from Jamaica.

Other reports in respect of cargo.

57.—(1) A declaration, notice, report or other document, required to be submitted to the Commissioner under this Part shall be—

Form and manner of submission of, or obtaining, documents.

- (a) submitted in the form and manner prescribed by Rules; and

(b) be accompanied by such supporting documents as may be required under this Act or any other applicable law, and may be amended, within such period as shall be specified by Rules, by the person who made the submission.

(2) Where any time is specified under this Part for the submission of any document, the Commissioner may, in accordance with Rules extend the time allowed for the submission of the document.

(3) Where any document required to be submitted to the Commissioner under this Part may be obtained, or confirmed, by the Commissioner from another competent authority using electronic means, the Commissioner may waive the requirement under this Part for the submission of the information.

(4) In subsection (3) “competent authority” means an authority, in Jamaica or another jurisdiction, which exercises functions—

- (a) analogous to those of the Commissioner; or
- (b) relevant to the information concerned.

Disclosure of information in advance declaration.

58. The Commissioner may, in accordance with Rules, disclose to the operator of a customs controlled area, any information contained in an advance declaration, for the purpose of enabling the operator to make such reports as are required under the customs laws.

PART IV—*Clearance and Release of Goods*

Sub-Part A — Temporary Storage

Temporary storage.

59.—(1) Imported goods shall be placed in temporary storage, in accordance with this sub-Part, from the time of their arrival in Jamaica until released for a customs procedure.

(2) Goods required by this section to be placed in temporary storage may only be deposited at some place, other than a place designated under section 30(1)(d), with the approval of the Commissioner.

Temporary storage declaration.

60.—(1) An advance arrival declaration under section 50, or a report under section 54, submitted in respect of cargo shall be treated as a temporary storage declaration for the purposes of this section.

(2) The provisions of section 12(3) and (4) shall apply to a temporary storage declaration under this section as if the temporary storage declaration were a goods declaration submitted under that section.

61.—(1) Without prejudice to any rights that a declarant may have under this Act to take samples, goods placed in temporary storage shall be subject only to such forms of handling as are designed to ensure the preservation of the goods in an unaltered state without modifying their appearance or technical characteristics.

Handling
etc., of goods
in temporary
storage.

(2) Notwithstanding subsection (1), the Commissioner shall permit such handling of the goods as the Commissioner is satisfied is necessary for securing their removal from temporary storage for further transport.

(3) The operator of the temporary storage facility where goods are stored under this Act is responsible for ensuring that the goods are not removed from temporary storage except in accordance with this Act, and for fulfilling all other obligations applicable to the temporary storage of goods at that place.

(4) Where, for any reason, goods cannot be kept in temporary storage as required under this Act, the Commissioner may without delay exercise any applicable power that the Commissioner may have to deal with the goods (such as destruction, sale or confiscation).

62.—(1) A person other than the Commissioner shall not operate a temporary storage facility for the purposes of this Act unless authorised to do so by the Commissioner.

Authorisation
for operation
of temporary
storage
facility.

(2) The Commissioner may allow the storage of goods released for a customs procedure, in a temporary storage facility, without the goods being regarded as goods in temporary storage, if the Commissioner is satisfied that—

- (a) an economic need exists which justifies such storage; and
- (b) customs supervision will not be adversely affected.

63.—(1) Except as provided in subsection (2), goods placed in temporary storage shall be cleared for a customs procedure, or re-exported, within thirty days after their arrival in Jamaica.

Duration of
temporary
storage.

(2) Trans-shipped goods placed in temporary storage shall be cleared for a customs procedure, or re-exported, within ninety days after their arrival in Jamaica.

(3) Where goods are not cleared as required by subsection (1) or (2), the goods shall be dealt with in accordance with the provisions of this Act applicable to goods at a Government warehouse.

*Sub-Part B — Standard Clearance Processes
and Requirements*

Goods declarations. **64.**—(1) A goods declaration shall be submitted for a customs procedure within the time required by this Act, along with such supporting documents as the Commissioner may reasonably require.

(2) A goods declaration may be either—

- (a) a standard goods declaration;
- (b) a provisional goods declaration;
- (c) a supplementary goods declaration;
- (d) a simplified goods declaration; or
- (e) such other type of declaration as may be prescribed,

in accordance with the provisions of this Act and the Regulations.

Persons who may submit goods declarations. **65.**—(1) A goods declaration may be submitted by any person who is resident in Jamaica and is able to—

- (a) cause the goods to be presented to the Commissioner;
- (b) provide all the information required to clear the goods for or a customs procedure; and
- (c) ensure compliance with the customs laws for the customs procedure.

(2) A person may submit a goods declaration notwithstanding being resident outside Jamaica, in any case where—

- (a) the goods declaration is required under section 43(4) (goods declaration by a person arriving in or departing Jamaica);
- (b) the goods declaration is for transit or trans-shipment, or the temporary admission of the goods;

- (c) the Commissioner considers the submission to be justified in the circumstances; or
- (d) Rules provide for the exemption of the residence requirement in that case.

66. The Regulations may prescribe any class or category of goods to which simplified procedures for clearance and release may apply, and the procedure to be followed for the clearance and release of those goods.

Clearance of imported goods.

67.—(1) Where—

- (a) in respect of any goods a goods declaration is not submitted within the time required under this Act; or
- (b) goods are diverted, the goods may be dealt with in the manner set out in subsection (2).

Failure to submit declaration.

(2) Goods to which subsection (1) refers may—

- (a) be dealt with in accordance with the provisions of this Act applicable to goods in a Government warehouse; or
- (b) be treated as if they were cleared for home use, in accordance with section 87(2).

68.—(1) A goods declaration in relation to imported goods may be submitted to the Commissioner before the arrival of the goods in Jamaica, in accordance with such terms and conditions as may be specified by Rules.

Submission of goods declaration before arrival of goods.

(2) The Commissioner—

- (a) may register, verify, assess and process a declaration submitted under subsection (1) notwithstanding that the goods have not arrived in Jamaica; and
- (b) may, in accordance with Rules, release the goods before they have arrived in Jamaica.

(3) A release under subsection (2) shall be subject to such customs control as may be applicable on the arrival of the goods in Jamaica.

69.—(1) Before goods are delivered to the customs controlled area from which the goods will be exported, a goods declaration in respect of the goods shall be registered within the time specified by Rules.

Clearance of goods destined for export.

(2) No goods shall be exported from Jamaica unless those goods are cleared and released for an export procedure.

(3) The Regulations may prescribe any class or category of goods that are exempt from the provisions of subsection (1), and the procedure to be followed for the clearance and release of those goods.

Failure to
clear goods
for export.

70.—(1) Where goods are delivered to a customs controlled area for export, without any goods declaration having been registered for the export of the goods, the operator of the customs controlled area shall refuse to take delivery of the goods unless permission to take delivery is given by the Commissioner in accordance with section 142(3).

(2) If the Commissioner is satisfied that goods have been exported without any goods declaration having been registered to clear the goods for export, the Commissioner may require the exporter to submit, for registration, a goods declaration in respect of the goods.

(3) Subsection (2) shall apply without prejudice to any penalty or action which may be applicable in respect of the failure to submit the goods declaration.

(4) Goods found at any customs control area, in respect of which no goods declaration is registered, and which cannot otherwise be accounted for, shall be dealt with in accordance with the provisions of this Act applicable to goods in a Government warehouse.

Amendment
of goods
declaration.

71.—(1) If a declarant becomes aware—

- (a) whether before or after the release of the goods in relation to which the goods declaration was made; and
- (b) within three years after the date of registration of the goods declaration, of any incorrect or incomplete information in the declaration, the declarant shall promptly notify the Commissioner thereof.

(2) Where a notification is made under subsection (1), the declarant shall in any case where the goods are still in existence—

- (a) apply to the Commissioner, in the form and manner prescribed by Rules, to amend the declaration; and
- (b) include with the application the correct and complete information.

(3) Subject to subsection (4) a declarant shall be entitled, on approval of an application to do so, to amend any of the particulars furnished in the goods declaration, at any time after the declaration is registered.

(4) Subsection (3) shall not apply—

- (a) to any amendment that would render the goods declaration applicable to goods other than those to which it originally applied; or
- (b) where the application to amend is made after the Commissioner has notified the declarant that—
 - (i) the Commissioner intends to examine the goods; or
 - (ii) particulars of the goods declaration are incorrect.

72.—(1) A declarant may request, in the form and manner prescribed, the withdrawal of the goods declaration in respect of the goods. Withdrawal of goods declaration.

(2) Upon a request made under subsection (1), the Commissioner shall, subject to subsection (3), authorise the withdrawal of the goods declaration if the Commissioner is satisfied that—

- (a) the goods are immediately to be placed under another customs procedure; or
- (b) as a result of special circumstances, the placing of the goods under the customs procedure in respect of which they were declared is no longer justified.

(3) A withdrawal shall not be authorised under subsection (2)—

- (a) until after the goods have been examined, in any case where the Commissioner has notified the declarant that the Commissioner intends to examine the goods; or
- (b) after the release of the goods, unless otherwise provided by Rules.

73. With the approval of the Commissioner, at any time before the release of goods declared for a particular customs procedure, those goods may be declared for another customs procedure. Clearance and release of goods under customs procedures.

Proof of
declaration,
etc.

74.—(1) The Commissioner shall issue to a person who submits a goods declaration under this Act an acknowledgement of receipt therefor, in such form as may be prescribed.

(2) The onus of proving that a goods declaration has been submitted to the Commissioner in accordance with this Act shall lie on the person required to submit the declaration.

(3) A declarant in respect of goods under a customs procedure shall, upon request by the Commissioner, provide proof that the goods have been dealt with in accordance with that customs procedure.

Release of
goods.

75.—(1) No goods shall be released without the goods having been cleared for a customs procedure, unless otherwise provided by this Act.

(2) The Commissioner may refuse the release of goods for a customs procedure if such refusal is necessary for—

- (a) effectively implementing this Act; or
- (b) the protection of public health, the environment, national security or public safety and the agency of Government responsible for the subject matter concerned so requests.

(3) The release of goods in accordance with this section may be made subject to conditions, which may include conditions for ensuring that this Act and any other applicable laws are complied with.

Withholding
release of
goods.

76. The Commissioner may withhold the release of goods for a customs procedure until—

- (a) all pre-conditions, imposed under any law, for the release of the goods have been met;
- (b) the applicable duties, taxes, and charges under this Act have been paid; and
- (c) any security required in respect of the goods has been provided to the Commissioner in accordance with Part XII.

Release
notification.

77. Goods shall be released by the Commissioner for a customs procedure by means of a notification, in a form and manner determined by Rules, issued to—

- (a) the declarant;

- (b) the operator of the customs controlled area at which the goods are located immediately prior to their release; and
- (c) any other person, as the Commissioner considers appropriate for the exercise of any function under this Act or any other customs law,

and in this Act the term “release notification” shall be construed accordingly.

78.—(1) The operator of a customs controlled area commits an offence if that operator delivers goods to any person otherwise than on the authority of a release notification. Delivery of released goods.

(2) A person who accepts delivery of any goods from the operator of a customs controlled area otherwise than on the authority of a release notification commits an offence.

(3) If the operator of a customs controlled area delivers goods otherwise than on the authority of a release notification—

- (a) the person to whom they were delivered shall return the goods to the operator or deliver the goods to such other place as the Commissioner may determine; and
- (b) where the goods are not accounted for, the Commissioner may hold the operator liable for any duty and tax payable on the goods.

(4) Goods released under section 75 for a customs procedure shall, within the period applicable to those goods by provisions made under this Act regulating that procedure, be removed from the place where the goods were released.

79. The operator of a customs controlled area who is in control of goods released under the authority of a release notification shall promptly notify the Commissioner, by such electronic or other means as may be prescribed by Rules, of the delivery of the goods to the person entitled to take delivery of the goods under the release notification, and an operator who contravenes this section commits an offence. Confirmation of release notification and delivery of goods.

Cancellation,
amendment
or
substitution
of release
notification.

80. The Commissioner may, in such circumstances, and in accordance with such procedures as shall be prescribed, cancel, amend or substitute a release notification.

Effect of
release of
goods for
customs
procedure.

81. Goods released for a customs procedure may not be dealt with otherwise than in accordance with the provisions of this Act and all other customs laws.

Samples.

82.—(1) An officer may take samples of any goods under customs control—

- (a) in order to establish or verify—
 - (i) the nature or characteristics of the goods;
 - (ii) the quality or contents of the goods;
 - (iii) the tariff classification, customs value, or origin of the goods; or
 - (iv) any other fact in relation to the goods as may be prescribed by Rules;
- (b) for use as evidence in court or other legal proceedings; or
- (c) for any other purpose as may be prescribed by Rules.

(2) While goods are subject to customs control, the declarant or any person who may submit a goods declaration in respect of the goods may, with the approval of the Commissioner—

- (a) take samples of the goods; or
- (b) perform any other action in relation to the goods as may be permitted by Rules.

(3) An officer—

- (a) may require the declarant or, if there is no declarant, the importer or exporter (as the case may be) to supply, for any of the purposes specified in any of the provisions of subsection

(1)(a) to (c), any samples, illustrations, drawings, plans or other documents relating to the goods, and that person shall comply with the request free of charge;

(b) shall, unless to do so would prejudice the investigation of any crime, give at least twenty-four hours' prior written notice to the person referred to in paragraph (a)—

(i) of the date and time when, and the place where, samples are to be taken under subsection (1); and

(ii) directing the person to attend therefor,

and if the person fails to attend as directed in the notice, the officer may nevertheless proceed to take the samples.

(4) Samples taken of imported goods under subsection (2) before the goods are cleared and released for a customs procedure shall—

(a) if the goods are subsequently cleared for a customs procedure, be treated as included in the quantity cleared for the customs procedure; and

(b) be treated as cleared for home use, if the goods are not subsequently cleared for another customs procedure.

(5) The Government shall not be liable to pay compensation in respect of any sample taken under this section.

83. The Commissioner may at any time cause an account to be taken of any goods under customs control.

Taking of accounts.

84. No action shall lie against the Government or any of its officers for any loss or damage sustained by goods while the goods are in a customs controlled area, or in respect of any wrong or improper delivery of goods from a customs controlled area, except if the loss or damage occurs as the direct result of a wilful act, or any negligence, of any agent of the Government.

Exclusion of liability.

PART V—*Customs Procedures**Sub-Part A—Goods under a customs procedure*

- Duration of customs procedure.
- 85.** A customs procedure in relation to goods—
- (a) begins when the goods are released for that procedure in accordance with this Act; and
 - (b) is completed when all the requirements of that procedure have been complied with.
- Transfer of rights and obligations in respect of goods under a customs procedure.
- 86.**—(1) The rights and obligations in respect of goods that are under a customs procedure may be transferred, in whole or in part, to another person with the prior approval of the Commissioner.
- (2) The Commissioner shall give approval under subsection (1) if satisfied as to the transferee’s ability to comply in terms of subsection (3).
- (3) The person to whom a transfer of any rights and obligations in respect of goods that are under a customs procedure is made shall comply with—
- (a) the requirements and conditions applicable to the goods under that procedure; and
 - (b) the conditions (if any) imposed by the Commissioner in respect of the transfer,
- and if the person fails to do so, the person commits an offence.
- (4) Subsection (3) does not affect the liability of the transferor for any duty, tax, charges, penalties or other liability owed to the Commissioner in respect of the goods up to the time of the transfer.
- Deemed clearance.
- 87.**—(1) Imported goods may be treated as if the goods are declared for home use if—
- (a) the goods are dealt with in contravention of any customs law; or
 - (b) the goods are damaged, destroyed or unaccounted for, while under that procedure, and the damage, destruction, or failure

to account, as the case may be, is not attributable to a cause prescribed by regulations.

(2) Upon goods being treated as declared for home use by virtue of the operation of the provisions of this Act, the duty and tax payable in respect of those goods may be recovered from the declarant or, if there is no declarant, the importer, in addition to any penalty or sanction, or any other action that may be taken, under this Act or any other customs law.

Sub-Part B—Transportation of Goods

88.—(1) Goods not in free circulation may be transported in or through Jamaica only in accordance with this Act, and a person who transports goods in contravention of this subsection commits an offence.

Procedure for transportation of goods not in free circulation.

(2) Where necessary and without prejudice to any other power exercisable by the Commissioner, the Commissioner may take any steps, or issue any directions, to guard against any unauthorised interference when goods not in free circulation are transported, including—

- (a) affixing any marks or seals to the vehicle or container in which the goods are to be transported;
- (b) stipulating the specific place to which the goods shall be delivered;
- (c) requiring the provision of security in keeping with the provisions of this Act;
- (d) requiring that the goods be transported under the supervision of a customs escort, in any case where the Commissioner determines that such an escort is necessary for the enforcement of the provisions of this Act,

and a person who fails to comply with any such direction commits an offence.

(3) The Rules may prescribe the form of, and circumstances in which, a report in respect of any goods transported under subsection (1) may be required.

Accidents
and other
unforeseen
events.

89.—(1) The carrier or other person transporting goods not in free circulation shall make a report to the Commissioner in the form and manner, and within the time, prescribed by Rules, in respect of the occurrence of any breakdown, accident or other unforeseen event in the course of transporting the goods, which compromises the integrity of the goods, and a carrier or other person (as the case may be) who fails to do so commits an offence.

(2) For the purposes of this section, Rules shall prescribe the circumstances that are deemed to constitute events which compromise the integrity of goods.

Transfer of
goods
between
means of
transport.

90.—(1) Goods may be transferred from a foreign-going vessel or foreign-going aircraft to another means of transport, whether a vessel, aircraft or otherwise—

- (a) in accordance with a customs procedure that allows such transfer; or
- (b) as permitted by the Commissioner in accordance with Rules.

(2) Once the transport of goods that are not in free circulation has commenced, the goods may be transferred from the means of transport in which the goods are transported to another means of transport only—

- (a) in accordance with this Act and the terms and conditions governing the transportation; or
- (b) with the permission of the Commissioner.

(3) A person who transfers goods other than in accordance with this section commits an offence.

Sub-Part C—Transit Procedure

National
transit.

91.—(1) In respect of goods under customs control, the transport of those goods from one customs controlled area to another customs controlled area (hereinafter referred to as national transit) shall be conducted in accordance with the provisions of this Act, the Regulations, Rules and any other applicable customs laws, concerning the transport and sealing of goods under customs control.

(2) The Commissioner may require that security be given, in accordance with the provisions of Part XII, for any goods undergoing national transit.

92. Where goods are imported into Jamaica for the purpose of transport through Jamaica to a customs controlled port or other customs controlled area for export, the goods (in this Act referred to as “transit to export goods”) shall be dealt with in accordance with the procedure for transit to export set out in this Act. Transit to export.

93.—(1) The transportation of goods for the purpose of national transit or transit to export shall not commence until the goods are released for that procedure, and a person who transports goods in contravention of this subsection commits an offence. Transportation of goods.

(2) The transportation of goods under customs control shall commence, and end, at a customs office or such other place as may be permitted or directed by the Commissioner.

(3) A person shall not, without the prior written permission of the Commissioner, redirect goods from any place specified in the goods declaration to be the place at which the transportation of goods commences or ends.

(4) The transportation of goods under customs control shall be carried out in accordance with such terms and conditions as the Commissioner may specify in accordance with Rules.

(5) Where the transportation of goods under customs control ends—

- (a) at a customs controlled area that is not a customs office, the operator of the customs controlled area shall immediately notify the Commissioner in the event of any failure of the goods (or any portion of the goods) to arrive at the area;
- (b) at a customs office, the proper officer shall acknowledge delivery of the goods.

(6) The transportation of goods under customs control is completed when the goods are acknowledged as delivered at the delivery

point indicated in the transit declaration, and upon such completion the carrier in respect of the means of transport, or the declarant, concerned shall, if required by the Commissioner—

- (a) submit to the Commissioner proof, in such form and manner, and within such time as may be prescribed by Rules, that the transit procedure has been completed; and
- (b) comply with such other requirements as may be prescribed by Rules for the purposes of this subsection.

(7) The responsibility for ensuring that the transportation of goods under customs control is carried out and completed in accordance with this Act shall rest with the declarant.

(8) A person who transports or redirects goods in contravention of this section or who fails to comply with subsection (5) or (6) commits an offence.

Use of
transport
document as
goods
declaration.

94. For the purposes of this section and sections 93 and 95, with the approval of the Commissioner, a transport document issued in respect of goods may be submitted to the Commissioner as the goods declaration in respect of those goods, for the purpose of clearance for the relevant procedure, if the transport document contains the information required under this Act to be contained in a goods declaration in respect of those goods.

Sub-Part D—Trans-shipment Procedure

Clearance of
goods for
trans-
shipment.

95.—(1) Goods shall not be transferred for trans-shipment unless the goods are released for trans-shipment.

(2) If imported goods are not trans-shipped within ninety days after their arrival in Jamaica, or such longer period as may be prescribed in the Regulations, those goods shall be dealt with in accordance with the provisions of sub-Part F (goods at a Government warehouse).

(3) The Commissioner may—

- (a) take any steps or issue any directions necessary to identify goods that are subject to trans-shipment procedures and to

guard against any unauthorised interference with the goods while in Jamaica or during the trans-shipment of the goods out of Jamaica; and

- (b) prescribe conditions or specifications to be observed with respect thereto.

(4) A person who transfers goods in contravention of subsection (1) or fails to comply with a direction, condition, or specification, imposed under subsection (3) commits an offence.

96.—(1) Where goods at a customs controlled area are to be loaded on board a vessel or aircraft that will transport the goods out of Jamaica pursuant to a trans-shipment procedure, the following persons shall immediately notify the Commissioner if goods are removed from a customs controlled area for a purpose other than the loading of the goods on board a vessel or aircraft—

Responsibilities for ensuring compliance with trans-shipment requirements.

- (a) the declarant concerned;
- (b) the operator of the customs controlled area.

(2) The report submitted in respect of goods by the operator of the customs controlled area pursuant to section 53 shall, in respect of goods under a trans-shipment procedure—

- (a) declare that the goods to which it relates are trans-shipment goods; and
- (b) reflect all the information prescribed by Rules to be included in a report in relation to such goods.

Sub-Part E—Warehousing Procedure

97.—(1) The Minister may, by notice published in the *Gazette*, declare what type of goods shall not be warehoused under this sub-Part.

Warehousing.

(2) Subject to subsection (1), goods may be warehoused in accordance with this sub-Part and in accordance with such regulations as may be prescribed.

(3) For the purposes of this sub-Part, references to a warehouse keeper include the owner or occupier of a customs controlled area.

(4) Where any goods released into the custody of any person for the purpose of being warehoused—

- (a) are not duly warehoused; or
- (b) which, after being deposited in a customs controlled area or duly warehoused, are, at the instance of any person—
 - (i) removed; or
 - (ii) transferred from one package to another, without the permission of the proper officer,

that person commits an offence.

Payment of
duty and tax
on
revocation of
approval of
warehouse.

98.—(1) Where the Commissioner revokes authorisation for a place to be used as a customs private bonded warehouse or customs public bonded warehouse—

- (a) the Commissioner shall cause a notice in writing of the revocation to be given to the warehouse keeper; and
- (b) as from the date of such notice of revocation, the duty and tax on all goods warehoused therein becomes due and payable, unless within such time as is specified in the notice the goods are exported or are removed to another warehouse.

(2) A notice in writing of a revocation referred to in subsection (1), addressed to the warehouse keeper and—

- (a) affixed to a conspicuous place at the warehouse; and
- (b) published, in a daily newspaper in circulation throughout Jamaica, or by such other means as would reasonably cause the notice to come to the attention of the public,

shall be deemed to be notice thereof to all persons interested in the goods.

(3) Goods on which duty and tax is due and payable under subsection (1) and which have not been exported or removed pursuant to that subsection may be taken to a Government warehouse by an officer and may be sold or otherwise dealt with, and the proceeds applied, as if they were goods which might be sold or otherwise dealt with under section 115.

99.—(1) Goods shall not be warehoused other than in the packages in which they are imported, except as provided in subsection (2).

Goods to be warehoused in import packaging.

(2) Goods that are permitted to be unloaded on the quay or bulked, sorted, lotted, packed or repacked in a warehouse, may be deposited in a warehouse in the packages in which they are contained at the time when an account is taken of them, on the completion of the taking of account.

(3) After goods are warehoused in a customs private bonded warehouse or customs public bonded warehouse, the following actions may be taken only with the permission of the Commissioner—

- (a) any alteration to the goods or the packaging of the goods; or
- (b) any alteration to any mark or number appearing on the packaging of the goods.

(4) A warehouse keeper who contravenes or permits a contravention of this section, and any other person who contravenes this section, commits an offence.

100.—(1) The Commissioner may direct—

Stowage of goods.

- (a) the manner in which goods are to be deposited in a warehouse;
- (b) the part of the warehouse or customs controlled area in which the goods are to be deposited; and
- (c) the manner in which access may be had to the goods, being reasonable access in all the circumstances.

(2) Where a direction of the Commissioner under subsection (1) is not complied with—

- (a) the Commissioner shall send to the warehouse keeper a written notice requiring the warehouse keeper to comply with the directions within a period of seven days (excluding Saturdays, Sundays and public general holidays) from the date of the notice; and
- (b) a warehouse keeper, who fails to comply in accordance with a notice issued to that person, within the period specified in the notice, commits an offence.

Transfer
between
warehouses.

101.—(1) The transfer of goods between warehouses shall be conducted only in accordance with the Regulations.

(2) Notwithstanding subsection (1), the Commissioner may remove goods from one Government warehouse to another Government warehouse, in any manner that the Commissioner considers reasonable.

(3) Where goods are transferred pursuant to this section—

- (a) the person who caused the goods to be transferred shall give security in accordance with Part XII; and
- (b) a record of all goods transferred to and from the warehouse shall be kept by the warehouse keeper, and shall be furnished to the proper officer upon request.

(4) A security under subsection (3) shall not be discharged unless—

- (a) the full duty and tax has been paid on the goods;
- (b) the goods have been accounted for to the satisfaction of the Commissioner; or
- (c) the full duty and tax on such portion of the goods as is unaccounted for has been paid.

(5) Upon arrival of the goods at the warehouse to which they are transferred, they shall be warehoused in accordance with the customs laws.

(6) Notwithstanding subsection (5), on arrival of goods at the warehouse to which they have been transferred, the declarant may without actually warehousing the goods, clear the goods for home use or another customs procedure after the goods are accounted for in accordance with this Act.

102.—(1) The Commissioner may permit warehoused goods to be removed and delivered as stores to—

- (a) a foreign-going vessel; or
- (b) a foreign-going aircraft,

in accordance with sub-Part I of this Part.

(2) Where goods removed for delivery for a purpose specified in subsection (1)—

- (a) are not duly placed on board the foreign-going vessel or foreign-going aircraft concerned;
- (b) are dealt with in contravention of a customs law; or
- (c) are not otherwise accounted for to the satisfaction of the Commissioner,

without prejudice to any penalty that may be applicable, the duty and tax in respect of the goods shall be payable by the person to whom the permission was granted under subsection (1).

103. The duty and tax to be paid when warehoused goods are declared for home use shall not be less than the amount payable on those goods according to the value or quantity thereof (as the case may require) at the time the goods declaration for the warehousing of the goods was registered.

Duty and tax to be paid according to original account.

104. Where imported goods are cleared for the warehousing procedure, the warehouse keeper of the warehouse at which the goods are deposited shall—

Records and accounts.

- (a) take account of the goods, notwithstanding that the goods may have been taken account of on arrival at the quay or elsewhere; and

- (b) keep such records in relation to the goods, and provide such reports and other information thereon, as the Commissioner may require.

Re-
warehousing
in customs
bonded
warehouse.

105.—(1) This section applies only to goods warehoused in a customs private bonded warehouse or customs public bonded warehouse.

(2) Unless re-warehoused in accordance with this section, warehoused goods shall, within one year after the date of release of the goods for warehousing, be cleared for another customs procedure.

(3) Goods that are not re-warehoused or cleared, as described in subsection (2), shall be dealt with in accordance with subsection (9).

(4) The warehouse keeper in respect of goods that are not cleared within the time specified in subsection (2) shall effect the re-warehousing of the goods by taking a new account of the goods and paying the duty and tax found to be payable in respect of any unaccounted for deficiency between the quantity originally warehoused and the quantity found to exist on the taking of the new account, together with the necessary expenses and charges incurred in respect of the taking of account and re-warehousing, but less any allowances permitted under the customs laws.

(5) The re-warehousing of goods under this section shall—

- (a) be done only with the prior approval of the Commissioner; and
- (b) not exceed a period of two years from the date of release of the goods for warehousing.

(6) Notwithstanding subsection (4), the warehouse keeper may, with the prior approval of the Commissioner, dispense with the taking of a new account for the purpose of re-warehousing.

(7) The Commissioner shall grant approval under subsection (6) if the Commissioner determines that the taking of a new account is not necessary because the Commissioner is satisfied that the goods are in the warehouse.

(8) Goods shall not be eligible to be re-warehoused under this section unless the proper officer certifies that the goods are in suitable condition to be re-warehoused.

(9) Where goods—

- (a) required to be warehoused under subsection (4) are not re-warehoused;
- (b) are not eligible to be re-warehoused and are not cleared under subsection (2); or
- (c) are re-warehoused and the time specified under subsection (5) has expired without the goods being cleared for another customs procedure, the goods shall be disposed of pursuant to section 115.

(10) The proceeds of sale (if any) pursuant to a power of disposal under subsection (9) shall be applied in the manner specified in section 122 (application of proceeds of sale).

106.—(1) Notwithstanding anything to the contrary in this Act, and subject to the provisions of the *Excise Duty Act*, the Commissioner may, subject to such conditions as the Commissioner thinks fit to impose either generally or in any particular case, permit goods to be warehoused at a customs private bonded warehouse, or customs public bonded warehouse, for the purpose of being processed, for example by manufacture, repair, sorting, packing, consolidating, or de-consolidating.

Warehousing
for
processing or
manufacture.

(2) Permission granted under subsection (1) may be in respect of goods—

- (a) that are not liable to import duty and tax, or to excise duty and tax;
- (b) on which import duty and tax is payable or has been paid; or
- (c) on which excise duty and tax is payable or has been paid,

in such quantities as the Commissioner may specify.

(3) Goods processed under subsection (1) shall be subject to the provisions of the customs laws applicable to warehoused goods.

(4) Nothing in this section shall be construed as permitting inward processing or outward processing to be carried out other than as permitted under sub-Part L.

Sub-Part F—Government Warehouses

Operation of
Government
warehouse.

107. A place that is designated under section 30(1) (f) to be a Government warehouse shall be operated by the Commissioner, or by another person with the written approval of the Commissioner and subject to such terms and conditions as the Commissioner shall, in accordance with Rules, specify in the approval.

Removal of
goods to
Government
warehouse.

108.—(1) The Commissioner may deposit goods, or cause goods to be deposited, in a Government warehouse, at the expense of the declarant or, if there is no declarant, the importer or exporter (as the case may be)—

- (a) if the goods are imported goods required to be cleared in accordance with this Act and the goods have not been cleared within the time specified under this Act;
- (b) if goods are required, under any customs law, to be exported and the goods have not been exported within the time specified in the applicable law; or
- (c) if those goods—
 - (i) are subject to a lien under this Act;
 - (ii) are detained, seized or confiscated, by the Commissioner, under this Act or any other law; or
 - (iii) for any other reason are required to be secured, by the Commissioner, pursuant to this Act or any other law.

(2) The Commissioner may, for the purposes of subsection (1), determine the Government warehouse to which the goods shall be deposited.

(3) A person who, without the authorisation of the Commissioner, redirects goods to which subsection (1) applies to a place other than a Government warehouse commits an offence.

(4) If goods referred to in subsection (1) are of a kind not permitted by law to be deposited in a Government warehouse, the Commissioner shall deal with the goods under section 119 (urgent sales).

109.—(1) Where—

- (a) goods are required under any of the customs laws to be deposited in a Government warehouse; and
- (b) for any reason, the Commissioner determines that it is undesirable or inconvenient to deposit the goods in a Government warehouse,

Goods deemed deposited in Government warehouse.

the Commissioner may direct that the goods be deposited at some other place, and from the date of such deposit the goods shall be deemed to be deposited in a Government warehouse.

(2) The declarant in respect of goods deposited in a place other than a Government warehouse pursuant to subsection (1) or, if no goods declaration was registered, the importer or exporter (as the case may be), shall pay to the Commissioner such charges as the Commissioner considers reasonable to recover as the expenses for securing the goods and guarding against any contravention of the customs laws in relation to the goods.

110.—(1) Subject to subsection (2), the Commissioner—

- (a) may do all acts which the Commissioner considers reasonably necessary for the proper custody and preservation of goods warehoused at a Government warehouse or deposited at a customs controlled area occupied or used by the Commissioner; and
- (b) shall have a lien on goods in respect of which action is taken by the Commissioner under paragraph (a).

Power to act to secure or preserve goods.

(2) The Commissioner shall not act under subsection (1) unless notice has been given to the declarant or, if there is no declarant,

the importer or exporter (as the case may be), that a specified action is required to be taken by the declarant, importer or exporter (as the case may be) in respect of the goods, and twenty-four hours have elapsed after the giving of the notice, without the specified action being taken.

(3) Where subsection (2) applies, and the Commissioner acts under subsection (1), the declarant or, if there is no declarant, the importer or exporter (as the case may be), shall be liable to pay to the Commissioner such amount, in such time and in such manner as the Commissioner may specify by notice in writing, being the reasonable expenses incurred by the Commissioner in taking the action concerned.

(4) Where the amount specified in a notice under subsection (3) is not paid to the Commissioner in accordance with the notice, the goods concerned may be sold or otherwise dealt with, and the proceeds applied as if the goods were goods that might be sold or otherwise dealt with pursuant to section 115.

(5) The Commissioner may act under subsection (1) before giving the notice under subsection (2), or before the time specified under subsection (2) has elapsed, if the Commissioner is satisfied that immediate action is necessary such that prior notice must be dispensed with.

Charges for
goods in a
Government
warehouse.

111.—(1) The charges applicable in respect of the storage of goods in a Government warehouse shall be prescribed by the Minister by order published in the *Gazette*, being—

- (a) the charges payable for rent at a fixed rate;
- (b) any additional charges in respect of the goods, including where goods require special care or treatment,

and such an order may provide for the type of goods that are exempt from the charges referred to in paragraph (a) or (b).

(2) Rent and additional charges under subsection (1) are—

- (a) payable by the declarant in respect of the goods or, if no goods declaration was registered, the importer or exporter (as the case may be); and

- (b) payable to the operator of the Government warehouse, or to the Commissioner in the case of a Government warehouse operated by the Commissioner.

(3) If goods are sold under section 118 (sale of listed goods) or 119 (urgent sales), any amount owed under subsection (2) to the operator of a Government warehouse may be recovered from the proceeds of the sale, in accordance with section 122.

(4) Where any rent or charge payable under subsection (1) in respect of warehoused goods is not paid to the Commissioner when due and payable, the Commissioner may direct that the goods be sold in accordance with section 121 (manner of sale) or otherwise dealt with in accordance with section 123 (disposal of goods otherwise than by sale).

(5) The power of sale under subsection (4) is without prejudice to any other power or remedy available at law.

112.—(1) Where goods are required to be stored at, or removed to, a Government warehouse, the Commissioner may direct or authorise the operator of the customs controlled area where the goods are located, or any person in physical control of the goods, to—

- (a) retain the goods for a specified period at designated premises; or
- (b) remove the goods to any designated premises.

(2) The provisions of this Act relating to Government warehouses (including sections 84 (exclusion of liability for wrong delivery) and 111 (charges for goods in a Government warehouse)) apply to any premises where goods are retained, or to which goods are removed, under subsection (1), as if those premises were a Government warehouse.

(3) Goods retained at, or removed to, any premises under subsection (1) shall for accounting purposes be recorded in the accounting records of such Government warehouse as may be determined by the Commissioner, being a Government warehouse operated by the Commissioner.

Retention of goods at, or removal of goods to, designated premises other than Government warehouses.

(4) The Commissioner shall give notice to the occupier of premises where goods are retained, or to which goods are removed, pursuant to subsection (1), that—

- (a) subsection (2) applies to those premises for as long as the goods remain on those premises;
- (b) the goods shall be kept secured on those premises in accordance with such laws as apply to goods kept at a Government warehouse; and
- (c) the goods are for accounting purposes recorded in the accounting records of the Government warehouse specified in the notice.

(5) When goods are delivered to any premises in compliance with a direction issued under subsection (1)(b), the occupier of those premises shall notify the Commissioner of the fact of such delivery, and an occupier who fails to do so commits an offence.

(6) If a person to whom a direction or authorisation under subsection (1)(b) is issued fails to give effect to the direction or authorisation to remove the goods to designated premises specified in the direction or authorisation, the Commissioner may, at the expense of that person, remove the goods to the premises.

(7) A person to whom a direction or authorisation is issued under subsection (1)(b) may recover any expenses incurred by that person under subsection (1) or (6) in respect of removing the goods to the designated premises, from—

- (a) the declarant or, if there is no declarant, the importer or exporter (as the case may be); or
- (b) the proceeds of the sale of the goods, in accordance with section 122 (application of proceeds of sale).

(8) A person who, without the permission of the Commissioner, redirects or removes goods from premises designated under subsection (1) commits an offence.

113. The occupier of premises designated under section 112(1), where goods are retained at or removed to, pursuant to a direction or authorisation under that section, shall take all reasonable steps to safeguard the goods against damage, destruction or loss, and if the occupier fails to do so, the occupier commits an offence.

Responsibilities of occupier of premises where goods are kept.

114.—(1) Where any goods that are released for a customs procedure, or that have been sold at public auction pursuant to any customs law, remain in any Government warehouse more than seven days after the date of the release, the Commissioner may impose charges, at such rate as shall be prescribed, for the storage of the goods and may withhold the delivery of the goods until the charges are paid.

Disposal of goods released, sold or reclaimed.

(2) Subsection (1) shall not apply in any case where the Commissioner is satisfied—

- (a) as to the reason for the goods remaining at the Government warehouse; and
- (b) that arrangements are made for their removal as soon as is practicable.

115.—(1) Where the Commissioner intends to dispose of goods pursuant to a power of sale or disposal under this Act, the Commissioner shall publish a list of the goods, in a daily newspaper in circulation throughout Jamaica, and may also publish the list using such other means as the Commissioner considers appropriate to bring the proposed sale or disposal to the attention of the public.

Publication of list of goods for disposal.

(2) The list referred to in subsection (1) shall include a statement in terms of subsection (3) and, if readily available to the Commissioner—

- (a) a description of the goods, including—
 - (i) the quantity thereof; and
 - (ii) the marks and identification numbers on the goods;
- (b) the name of the carrier who transported the goods;
- (c) the transport document number of the goods;

- (d) in the case of imported goods, the date of arrival;
- (e) the date of intended export, in the case of goods to be exported;
- (f) the name of the customs broker or the declarant in respect of the goods; and
- (g) the name of the Government warehouse where the goods are kept or, in the case of goods retained at, or removed to, other premises, the physical address of those premises,

and any other information the Commissioner considers relevant for the purposes of this section.

(3) A list published under subsection (1) shall state that the list serves as public notification that the goods on the list may—

- (a) be sold, or may already have been sold, under section 119 (urgent sales), if that section applies to the goods;
- (b) be disposed of under section 123, if that section applies to the goods.

Claiming goods in, or accounted for, in a Government warehouse.

116.—(1) A person entitled to clear goods deposited in a Government warehouse may, within such time as may be prescribed by Rules, being a time no later than twenty-one days after the date of publication of a list under section 115 in respect of those goods, claim the goods by—

- (a) submitting the goods declaration required under this Act in respect of the goods; and
- (b) complying with such other requirements as are applicable for the release of the goods under the customs laws.

(2) Subsection (1) does not apply in respect of goods that—

- (a) are, or have been, dealt with under section 119;
- (b) have been seized or confiscated; or
- (c) are to be destroyed under any requirement of the customs laws.

(3) Goods shall not be released under subsection (1) unless all claims referred to in section 122(1)(a) to (d) in respect of the goods have been paid.

(4) If the Commissioner releases goods claimed under subsection (1), the person claiming the goods shall cause the goods to be removed from the Government warehouse or other premises where the goods are kept, within seven days after the date of release.

117. The Commissioner shall refuse to deliver any goods claimed or sold from a Government warehouse, for any purpose under this Act, unless proof is given to the officer's satisfaction, that all applicable rents and charges in respect of the matters referred to in section 122(1)(a) to (d) have been paid.

Proof of payment of charges required for delivery of goods.

118. The Commissioner may sell goods, specified in a list published under section 115, after the expiration of twenty-one days following the first publication of the list specifying those goods in accordance with section 115—

Sale of listed goods.

- (a) if the goods were not claimed, released or removed, under section 116 or 125 within the applicable time under those sections; or
- (b) if the goods are confiscated or abandoned goods.

119. Notwithstanding sections 116(1) and 118, the Commissioner may immediately sell goods referred to in section 108(1)(a), (b) or (c)—

Urgent sales.

- (a) if those goods are of a perishable or dangerous nature;
- (b) if the goods are of a kind not permitted by law to be deposited in a Government warehouse; or
- (c) if a delay in the sale of the goods would result in the diminution of their value such that the proceeds would not be sufficient to cover claims referred to in section 122(1)(a) to (d), as may be applicable to the goods.

- Goods excluded from power of sale. **120.** No power of sale under this sub-Part shall apply to goods that pose a risk to public safety, public health or public morals.
- Manner of sale. **121.** Goods may be sold under section 105(9), 111(4), 118 or 119 by the Commissioner, by public auction or private treaty.
- Application of proceeds of sale. **122.**—(1) The proceeds of the sale of goods under this Part shall be applied to pay the following claims in the order indicated—
- (a) first, toward the duties, taxes, penalties, fees and other charges, payable on the goods under this Act or any other law;
 - (b) second, toward expenses incurred by the Commissioner in connection with the goods, including expenses connected with their removal, storage, advertisement and sale;
 - (c) third, toward amounts payable, as rent and charges in respect of the goods, to a Government warehouse or the occupier of premises designated under section 112(1);
 - (d) fourth, toward expenses payable to a person under section 112(7);
 - (e) fifth, toward charges payable to the operator of a customs controlled area;
 - (f) sixth, toward charges payable to a carrier of a vessel or aircraft in connection with the goods.
- (2) Any surplus remaining after all claims under subsection (1) have been met shall be paid to the declarant, or if there is no declarant, the importer or exporter (as the case may be)—
- (a) on written application by that person, in accordance with subsection (3); or
 - (b) if no application is made under paragraph (a) but the Commissioner is able, through reasonable effort, to effect the payment,

and any sums remaining unpaid after one year from the date of the sale of the goods shall be paid into the Consolidated Fund.

(3) An application under subsection (2) shall—

- (a) be supported by proof of that person's claim to the goods; and
- (b) be submitted to the Commissioner within one year after the date of the sale of the goods.

(4) Subsection (2) does not apply to abandoned goods, and any surplus remaining in respect of the sale of such goods after all claims under subsection (1) have been met shall be paid into the Consolidated Fund.

(5) For the purposes of subsection (1)(e) and (f), the operator and carrier concerned shall submit their claims to the Commissioner in such time and manner as shall be prescribed by Rules.

123.—(1) If any goods on being offered for sale on at least two separate occasions are not able to be sold for a sum that is sufficient to pay all claims as provided for in section 122(1)(a), (b), (c) and (d), the Commissioner may—

Disposal of goods otherwise than by sale.

- (a) sell the goods for an amount that is less than that sum; or
- (b) instead of selling the goods dispose of the goods in such manner as the Minister may direct.

(2) Goods disposed of under subsection (1) may be removed from the Government warehouse, or other premises, where the goods are kept, in accordance with the directions of the Commissioner.

(3) Disposal of goods under subsection (1) does not affect the liability of a person responsible under this Act, or any other applicable law, for paying expenses or charges incurred in respect of the goods, including any expenses and charges related to the disposal of the goods.

124. If the purchaser of goods sold under this sub-Part fails to comply with a condition subject to which the goods are sold, within the time applicable to that condition or as may be prescribed by Rules—

Non-compliance with sales conditions.

- (a) the sale becomes null and void;

- (b) the expenses incurred in respect of the sale and the storage and handling of the goods as from the date of the sale, shall be deducted from such amounts as may already have been paid by the purchaser toward the sale price, and shall be non-refundable;
- (c) any surplus arising after the deduction of expenses under paragraph (b) shall be refundable to the purchaser; and
- (d) the goods may be resold under section 123, or disposed of in accordance with section 125 if that section becomes applicable.

Removal of goods following sale.

125.—(1) Goods sold under this sub-Part shall be released for removal by the purchaser from the Government warehouse, or premises, where the goods are kept, if—

- (a) the purchase price is paid; and
- (b) the conditions of sale have been complied with.

(2) If goods released under subsection (1) are not removed within the period specified in section 114—

- (a) the purchaser becomes liable for any amounts incurred under section 111 on the expiration of that period, and the Commissioner may refuse to allow the removal of the goods unless those amounts are paid; or
- (b) section 118 applies to the goods, if the Commissioner so directs.

Duty consequences of sale or disposal under this sub-Part.

126. Duty and tax on imported goods sold under this sub-Part shall be assessed at the rate applicable to goods cleared for home use at the date of the sale.

Sub-Part G—Temporary Admission Procedure

Temporary admission of goods.

127. The Commissioner shall grant permission for the temporary admission into Jamaica of imported goods that are intended to be exported from Jamaica, if the Commissioner is satisfied that—

- (a) at the time of exportation from Jamaica the goods will be identifiable as the same goods that were imported into Jamaica;

- (b) the goods are not intended to undergo any change, other than due to normal depreciation from the use to be made of them; and
- (c) the requirements relating to the importation of the goods, under the customs laws, are met.

128. Where permission is granted for the temporary admission of goods, the declarant shall, prior to the release of the goods, provide security in accordance with Part XII, in respect of the duty and tax payable on the goods and the fulfilment of the obligations of the declarant for temporary admission of the goods.

129. The Minister may prescribe regulations designating the categories of goods that are entitled to total conditional relief, or partial conditional relief, from duty under temporary admission.

130.—(1) Subject to subsections (2) and (3), temporary admission of imported goods may be permitted by the Commissioner, in such circumstances as shall be specified by Rules, for a specified period not exceeding six months from the date of registration of the declaration in respect of the goods.

(2) Before the expiration of the period specified pursuant to subsection (1), the Commissioner may, on the application of the declarant, extend the specified period for such further time as the Commissioner considers appropriate but in any event not exceeding three years from the date of registration of the goods declaration.

(3) Where goods are seized by a servant or agent of the Government—

- (a) the operation of the period specified under subsection (1) or (2), as the case may be; and
- (b) the obligation to re-export the goods,

is suspended for the duration of the seizure.

131.—(1) Goods admitted into Jamaica under section 130 shall, upon a demand made by the Commissioner, be produced or otherwise accounted for, and a declarant who fails to produce or otherwise account for the goods in accordance with the demand commits an offence.

(2) The Commissioner may, for the purpose of ensuring the identification of goods temporarily admitted into Jamaica, affix customs marks.

Proof of re-export of goods under temporary admission. **132.** The burden of proving that goods temporarily admitted into Jamaica were re-exported from Jamaica in accordance with the applicable export procedure and within the period specified under section 130 in relation to the goods shall rest on the declarant.

Contravention of import conditions or failure to re-export within time. **133.—**(1) Where any condition on which imported goods are temporarily admitted is contravened or the goods are not re-exported within the period specified under section 130—

- (a) the goods shall be treated as if they had been declared for home use and the duty and tax in respect of the goods shall immediately become payable; and
- (b) if security was given in respect of the goods, the security shall be enforced,

but the Commissioner may, having regard to any explanation given for the contravention, determine whether none, all, or only a portion, of the duty and tax shall be paid.

(2) Where goods temporarily admitted into Jamaica are exported within the time period specified under section 130, the security given, if any, in relation to the goods shall be refunded or released, as the case may require.

Temporary admission pursuant to international agreement. **134.** Notwithstanding any provision to the contrary, the Commissioner may permit goods to be temporarily admitted in accordance with any applicable international agreement in force as regards Jamaica.

Sub-Part H—Duty-Free Shop Procedure

Application of customs procedures to duty-free shops. **135.** The provisions of this Act apply to duty-free shops except as may otherwise be provided by the *Duty-Free Shopping System Act*.

Sub-Part I—Stores Procedure

136.—(1) Stores that are on board a means of transport when the means of transport enters Jamaica shall, without need for the registration of a goods declaration, be subject to the stores procedure. Application and duration of stores procedure.

(2) No goods may be taken on board a foreign-going vessel or foreign-going aircraft as stores for that vessel or aircraft unless those goods are declared and released for that purpose under the stores procedure.

(3) A person who, in contravention of subsection (2), takes goods on board a foreign-going vessel or foreign-going aircraft commits an offence.

137. The operator of a foreign-going vessel or foreign-going aircraft shall, in the manner prescribed by Rules, acknowledge receipt of all stores taken on board the vessel or aircraft in Jamaica, and an operator who fails to do so commits an offence. Acknowledgement of receipt of stores taken on board.

138.—(1) When a foreign-going vessel or foreign-going aircraft arrives at a customs controlled port or customs controlled airport, an officer may seal or otherwise secure on board the vessel or aircraft any stores that are under the stores procedure, including any stores in the personal possession of a crew member on board the vessel or aircraft. Sealing or securing stores.

(2) Subsection (1) does not apply to stores in the personal possession of a crew member on board a foreign-going vessel or foreign-going aircraft in so far as the quantity of those stores does not exceed such quantity as may be prescribed for the personal use of crew members on board foreign-going vessels or foreign-going aircraft while in Jamaica.

(3) A person who, without the permission of the Commissioner, breaks any seal placed on stores under subsection (1), or interferes with stores otherwise secured under that subsection, before the vessel or aircraft has departed from Jamaica, commits an offence.

(4) The carrier of a vessel or aircraft is responsible for ensuring that no offence under subsection (3) is committed in respect of any stores on board the vessel or aircraft.

Removal of stores from vessel or aircraft.

139.—(1) Stores under the stores procedure may not be removed from a foreign-going vessel or foreign-going aircraft, except where expressly permitted—

- (a) by the Commissioner; or
- (b) under this Act.

(2) The Commissioner may direct or allow any stores under the stores procedure on board a foreign-going vessel or foreign-going aircraft to be removed from the vessel or aircraft for storage elsewhere until the vessel or aircraft is ready to depart Jamaica, if the Commissioner is satisfied that storage elsewhere is necessary.

(3) A person who, in contravention of this section, removes stores commits an offence.

Goods regarded as declared for home use.

140. Where—

- (a) goods are used otherwise than as stores for a foreign-going vessel or foreign-going aircraft; or
- (b) a seal placed on goods under section 138 is broken or goods otherwise secured under that section are interfered with and are subsequently unaccounted for,

duty and tax are payable as if the goods have been declared for home use.

Sub-Part J—Export Procedure

Application of export procedure.

141. Goods shall be brought under the export procedure in any case where it is intended to permanently remove the goods from Jamaica.

Time of delivery of goods to place of export.

142.—(1) Goods shall not be delivered to their place of export unless a declaration in respect of the goods is registered and the Commissioner releases the goods for export, and a person who, in contravention of this section, delivers goods commits an offence.

(2) Goods released by the Commissioner for export shall be delivered to the place for export within such time as may be prescribed by Rules.

(3) Notwithstanding subsections (1) and (2), the Commissioner may, if satisfied that exceptional circumstances so warrant, and subject to such terms and conditions as the Commissioner may impose, permit the—

- (a) delivery of goods to their place of export; or
- (b) export of goods from Jamaica before a goods declaration is registered for the export of the goods.

(4) Where permission for delivery or export is granted to a person under subsection (3), the person shall submit for registration a goods declaration in respect of the goods within twenty-four hours after such delivery or such export, as the case may be.

143.—(1) Goods destined for export may not be loaded onto a foreign-going vessel or foreign-going aircraft unless—

- (a) a declaration is registered in respect of the goods and the goods are released for export under the export procedure; or
- (b) permission is given under this Act for the export of the goods, without the registration of a declaration.

Loading of goods destined for export on foreign-going vessel or foreign-going aircraft.

(2) Subsection (1) does not apply to goods falling within a category of goods excluded under this Act from the requirement for a declaration.

(3) A person who, in contravention of this section, loads goods commits an offence.

144.—(1) Goods destined for export that are on board a foreign-going vessel or foreign-going aircraft shall not be off-loaded, or transferred, to another vessel or aircraft in Jamaica, except—

- (a) in accordance with this Act; or
- (b) with the permission of the Commissioner.

Off-loading of goods destined for export.

(2) A person who, in contravention of this section, off-loads or transfers goods commits an offence.

Failure to
export goods
released for
export.

145.—(1) If goods that are released for export are not exported within such time as may be specified by Rules—

- (a) the declarant shall within twenty-four hours after the time specified for the departure of the vessel or aircraft, notify the Commissioner of—
 - (i) the failure to export the goods; and
 - (ii) the reasons for the failure; and
- (b) the Commissioner may, whether a notification under paragraph (a) has been given or not—
 - (i) secure the goods or require the goods to be secured, in such manner as the Commissioner may determine, pending the export of the goods under the export procedure; or
 - (ii) issue such directions in respect of the goods as the Commissioner considers appropriate.

(2) A declarant who fails to notify the Commissioner as required under subsection (1) commits an offence.

Exemption
from duty
and tax of
goods cleared
for export.

146.—(1) No import duty or tax shall be charged in respect of goods released under security for export to a place outside Jamaica, or for use as ships' stores in accordance with section 136.

(2) Subsection (1) shall not apply in any case where—

- (a) the exporter contravenes any customs law in relation to the goods, or any condition of the security given for the release of the goods; or
- (b) the Commissioner has reasonable grounds to believe that any deficiency in the quantity of the goods has arisen from illegal abstraction therefrom.

(3) In any case falling within subsection (2), the declarant shall be liable to pay—

- (a) in any case falling within subsection (2)(a), the full duty and tax payable in respect of such of the goods as are unaccounted for; or

- (b) in any case falling within subsection (2)(b), duty and tax on such portion of the goods as represents the amount of the deficiency in the quantity of the goods.

Sub-Part K—Temporary Export Procedure

147.—(1) This sub-Part applies to goods if they—

- (a) fall within the prescribed category of goods for which the temporary export procedure may apply; and
- (b) are of a nature that will make them, when eventually re-imported, likely to be identified as the same goods that were exported.

Goods applicable for temporary export procedure.

(2) Notwithstanding any provision to the contrary, the Commissioner may permit goods to be temporarily exported in accordance with any applicable international agreement in force as regards Jamaica.

148. The temporary export procedure begins in relation to goods—

- (a) in the case of goods that automatically come under the temporary export procedure by virtue of section 147 when the goods leave Jamaica; or
- (b) as from the time the goods are cleared and released for outright export, in any case where the temporary export procedure applies retrospectively by virtue of section 149,

Duration of temporary export procedure.

and is completed, unless otherwise terminated under this Act, when the goods are released as goods re-imported in the same state for home use.

149.—(1) Goods may be cleared as goods re-imported into Jamaica in the same state for home use if the Commissioner is satisfied that—

- (a) the goods were previously exported from Jamaica, whether under the temporary export procedure or as goods cleared for outright export;
- (b) the goods are identifiable as the same goods referred to in paragraph (a);

Clearance and release of goods under temporary export procedure.

- (c) while outside Jamaica the goods did not undergo any manufacture, processing or repairs, other than such maintenance in connection with their use outside Jamaica as is necessary due to normal wear and tear; and
- (d) all conditions subject to which the goods were released for export have been complied with.

(2) The Commissioner may prescribe Rules regarding the clearance and release of goods referred to in subsection (1) for home use, and such Rules may provide for—

- (a) the proof to be furnished in support of the matters referred to in subsection (1);
- (b) the information to be furnished where the importer claims a refund or drawback of import duty or other duty or tax reclaimed on the export of the goods; and
- (c) where the matters referred to in subsection (1) are not established to the satisfaction of the Commissioner, the procedure and time applicable for obtaining the release of goods for a customs procedure.

Goods under temporary export treated as cleared for outright export.

150. Goods under temporary export shall be treated as cleared for outright export if—

- (a) the goods are not re-imported within the period, applicable to the goods, specified by Rules;
- (b) the goods upon their return to Jamaica are not declared as goods re-imported in the same state for home use; or
- (c) the Commissioner, upon not being satisfied as to the matters specified in section 149(1), refuses to release the goods as goods re-imported in the same state for home use.

Sub-Part L—Processing Procedures

Inward processing.

151. Goods imported for inward processing shall be transported and stored in accordance with the terms and conditions of the authorisation granted for those goods to be imported for inward

processing and all products obtained from the processing of those goods—

- (a) shall be exported on the completion of the processing for which they were imported; and
- (b) for purposes of such export, shall be stored and transported in accordance with the terms and conditions of the authorisation granted for those goods to be imported for inward processing.

152.—(1) Inward processing shall be conducted in the manner prescribed. Regulations regarding inward processing.

(2) Regulations made for the purposes of subsection (1) shall—

- (a) subject to section 155, specify the conditional relief from import duties that may be granted in respect of goods imported for inward processing;
- (b) provide for the collection of import duties on any products, including waste or scrap, derived from the processing or manufacture of goods admitted for inward processing and that are not exported; or
- (c) provide for the admission, for inward processing, of goods under any other customs procedure;
- (d) specify the circumstances in which persons, other than the owner of goods, may import goods for inward processing;
- (e) provide for the identification of goods imported for inward processing;
- (f) specify requirements for inputs, and the process of manufacture of compensating products from goods imported for inward processing;
- (g) provide for the grant of authorisation for inward processing, the persons empowered to grant such authorisation, and the conditions that may apply to such authorisation;

- (h) specify the manner in which operations permitted under the authorisation for inward processing shall be carried out;
- (i) set time limits for inward processing;
- (j) provide for the termination of the inward processing of goods by exportation of their compensating products in one or more consignments; and
- (k) provide for set-off against equivalent goods.

Outward
processing.

153. The Commissioner may, in accordance with the Regulations, give approval for goods in free circulation, being goods of a prescribed kind, to be exported for repair or processing abroad, and the resulting compensating product to be imported and released for home use with total or partial exemption from duty and tax.

Regulations
regarding
outward
processing.

154.—(1) Outward processing shall be conducted in the manner prescribed.

(2) Regulations made for the purposes of subsection (1) shall—

- (a) specify the circumstances in which prior authorisation is required for outward processing, and the proper officers empowered to grant such authorisation;
- (b) fix rates of yield for outward processing, in cases where a fixed rate is considered by the Minister to be appropriate;
- (c) specify the kinds of goods that may be subjected to outward processing;
- (d) specify the description, quality and quantity of the kinds of compensating products that may be derived from goods under outward processing and the rate of duty applicable to them;
- (e) specify the maximum time for which goods may remain outside of Jamaica under outward processing, and may provide for the Commissioner to grant an extension of that time in appropriate circumstances;

- (f) permit compensating products derived from goods under outward processing to be imported through a customs office other than that through which the goods were exported for outward processing;
- (g) allow for compensating products derived from goods under outward processing to be imported in one or more consignments;
- (h) subject to section 155, provide for goods exported under outward processing to be imported exempt from import duty if the goods are imported in the same state in which they were exported, other than duty repaid or remitted in connection with the exportation of the goods for outward processing;
- (i) provide for the outward processing of goods to be terminated, at the option of the declarant, by the submission of a customs declaration for the clearance of the goods for outright export, subject to compliance with any applicable terms and conditions;
- (j) specify the extent of the exemption from import duty granted when compensating products derived from goods under outward processing are taken into home use, and the method of calculating that exemption; and
- (k) provide for the transfer of ownership of goods under outward processing, or their compensating products, while under outward processing.

155.—(1) The provisions of subsections (2) to (5) shall apply where— Rate of duty upon re-importation.

- (a) goods (whether made in Jamaica or not) are—
 - (i) of a kind that are liable to duty or tax if imported; and
 - (ii) are exported and re-imported;

- (b) the duty or tax chargeable on those goods on their initial importation was duly paid (whether payment is made before or after the exportation); and
- (c) a drawback of the duty or tax referred to in paragraph (a) was—
 - (i) not made on exportation; or
 - (ii) made, and repaid by the Commissioner.

(2) If the goods have not been subjected to any processing abroad, the goods shall be exempt from duty and tax when they are cleared for home use on re-importation.

(3) If the goods, at the time when they are declared for home use after re-importation—

- (a) are of a type that is liable to an import duty or tax *ad valorem*;
- (b) have been subjected to repair, renovation or improvement while abroad; and
- (c) are unchanged in form and character after such repair, renovation or improvement (as the case may be),

the goods shall be chargeable with duty and tax as if the amount of the increase in their value attributable to the repair, renovation or improvement (as the case may be) were the whole value of the goods.

(4) The Rules shall prescribe the circumstances in which goods shall be considered as unchanged in form and character for the purposes of subsection (3)(c).

(5) For the purposes of subsection (3), without prejudice to any powers of the Commissioner under any customs law to ascertain the value of goods for the purpose of assessing duty and tax *ad valorem*, the sum (if any) contracted to be paid for the repair, renovation or improvement of the goods (as the case may be) shall be *prima facie* evidence of the amount of the increase in the value of the goods attributable to the repair, renovation or improvement.

(6) Subsections (3) and (5) shall not apply to a repair for the purpose of maintaining, or placing, goods in working order.

(7) Where the Commissioner is satisfied that the repair, renovation or replacement of goods occurred under warranty, the cost of the repair, renovation or replacement, as the case may be, shall not be taken into account in determining the value of the goods for the purposes of this section.

156.—(1) Unless authorisation is granted by the Commissioner for goods to be placed under a processing procedure—

Submission of goods declarations for a processing procedure.

- (a) a person shall not submit a goods declaration for the goods to be placed under that processing procedure; and
- (b) the goods shall not be placed under that processing procedure.

(2) A goods declaration for goods to be placed under a processing procedure shall reference, in the manner prescribed by Rules, the authorisation for the goods to be placed under that processing procedure.

(3) Where imported goods under a processing procedure are used for a purpose other than the processing of the kind for which the goods were released, duty and tax shall be payable on those goods as though they have been declared and released for home use.

157.—(1) The declarant in relation to imported goods under a processing procedure under this sub-Part shall keep records and submit regular reports to the Commissioner in respect of the goods and their compensating products, in such form and manner as may be prescribed in Rules, and a declarant who fails to do so commits an offence.

Records, reports and verification thereof.

(2) An officer may at any time during an inspection under this Act—

- (a) examine the records kept under subsection (1);
- (b) take stock of imported goods cleared and released for a processing procedure, their compensating products and any other goods present on the premises where the imported goods are processed; and
- (c) take any other action authorised under this Act.

(3) If, during any stock-taking under subsection (2)(b), imported goods under a processing procedure under this sub-Part are found to be—

- (a) greater than the quantity, weight or volume that should be on hand at the premises where the goods are processed, the excess shall be taken as goods in stock; or
- (b) less than the quantity, weight, or volume that should be on hand at the premises where the goods are processed, the shortfall shall be dealt with as goods unaccounted for.

Sub-contracting of processing operations.

158.—(1) The declarant in respect of goods under a processing procedure may, with the prior written approval of the Commissioner, appoint a third party to undertake any aspect of such processing.

(2) An application for approval under subsection (1) shall be made—

- (a) to the Commissioner before the goods are delivered to the third party; and
- (b) in the form and manner, and contain such particulars, as may be prescribed by Rules.

(3) A person who undertakes processing, or appoints a third party to undertake processing, without the approval required under subsection (1) commits an offence.

Sub-Part M—Procedures Applicable to Special Economic Zones

Application of Act to Special Economic Zone goods.

159.—(1) The provisions of this Act apply to all goods entering, within, or exiting, a Special Economic Zone, except as may be otherwise provided by the *Special Economic Zones Act*.

(2) The Rules shall make provision in respect of the customs standards, procedures and requirements applicable to Special Economic Zones.

Removal of goods on closure of Zone.

160.—(1) In the event of the closure of a Special Economic Zone, all goods located at the Zone shall be removed to another Special Economic Zone or placed under another customs procedure, within such time as shall be specified by Rules.

(2) Where subsection (1) is not complied with, duty and tax become immediately payable in respect of the goods.

PART VI.—*Expedited Clearance and Release of Goods*

Sub-Part A—Provisional Clearance

161.—(1) A person seeking to clear goods for a customs procedure may submit a provisional goods declaration in respect of the goods.

Release of goods on incomplete or provisional goods declaration.

(2) Where a provisional goods declaration submitted under subsection (1) is registered, the Commissioner may—

- (a) accept the provisional goods declaration and release the goods to the declarant;
- (b) accept the provisional goods declaration, subject to such conditions as the Commissioner shall notify to the declarant, and release the goods upon the fulfilment of those conditions; or
- (c) refuse the provisional goods declaration, if the Commissioner has reasonable grounds for the refusal.

162. A provisional goods declaration shall contain all the information necessary to ensure that all restrictions imposed by law and all requirements of the customs laws have been complied with in relation to the goods.

Contents of provisional goods declaration.

163.—(1) Subject to the provisions of this Act concerning the release of goods, goods that are cleared under a provisional goods declaration shall be released as if the goods were cleared under a standard goods declaration.

Release of goods cleared under provisional goods declaration.

(2) The Commissioner may refuse to release goods under this section if a condition imposed under section 161 in respect of the goods is not met.

(3) The customs laws regarding the clearance and release of restricted goods shall be complied with at the time a provisional goods declaration is submitted to the Commissioner.

Supplementary
goods
declaration.

164.—(1) A person who registers a provisional goods declaration in respect of goods shall, in such time, form and manner as may be prescribed by Rules, submit to the Commissioner a supplementary goods declaration in relation to those goods.

(2) A supplementary goods declaration shall—

- (a) confirm or correct, as far as necessary for the provision of accurate information, the information in the provisional goods declaration; and
- (b) be supported by all outstanding supporting documents.

(3) A supplementary goods declaration and the provisional goods declaration to which it relates shall, for the purposes of this Act and any other applicable law, be regarded as constituting a single goods declaration that took effect on the date when the provisional goods declaration was registered.

Duty and tax
payable in
respect of
goods cleared
provisionally.

165. The duty and tax payable on goods that are cleared provisionally in accordance with this Part, for a customs procedure that renders the goods subject to the payment of duty and tax, shall be—

- (a) assessed at the date of registration of the provisional goods declaration; and
- (b) paid in accordance with Rules.

Sub-Part B—Simplified Clearance and Release of Goods

Application
for simplified
clearance.

166.—(1) The Commissioner may, without more, approve the release of goods—

- (a) for a customs procedure, in accordance with such simplified clearance and release procedures as may be prescribed by Rules; or
- (b) on acceptance by the Commissioner of a simplified goods declaration, transport document or another document that may be used as a goods declaration under the procedures referred to in paragraph (a).

(2) The Commissioner may, on any reasonable grounds, refuse to release goods through the use of simplified clearance procedures.

(3) Subject to subsection (5), and without limiting the generality of subsection (1), Rules made under subsection (1) may—

- (a) specify the kinds and categories of goods that may not be cleared and released in accordance with the simplified clearance and release procedures provided for in this sub-Part;
- (b) specify the kinds of other documents that may be submitted in *lieu* of a standard goods declaration, such as—
 - (i) a transport document issued in respect of the goods;
 - (ii) any supporting documents issued in respect of the goods; or
 - (iii) any other documents required to be submitted to the Commissioner under this Act in respect of the goods;
- (c) prescribe the minimum information that a simplified goods declaration, or other document in *lieu* of a standard goods declaration, shall contain;
- (d) specify the manner and the time within which a simplified goods declaration, or other document in *lieu* of a standard goods declaration, shall be submitted under the simplified clearance procedure;
- (e) subject to the provisions of this sub-Part, provide for exemptions in respect of goods cleared under this sub-Part from any one or more other provisions of this Act applicable to the standard procedure for the clearance and release of goods;
- (f) prescribe any other relevant matters.

(4) Different simplified clearance requirements may be prescribed under subsection (3) for different categories of persons or goods.

(5) The Minister may make regulations providing for simplified entry and exit, and customs processing and reporting, procedures for—

- (a) small vessels; and
- (b) vessels, or aircraft, for private use.

Duty and tax payable in respect of goods under this sub-Part.

167. The duty and tax payable on goods that are cleared under this sub-Part for a customs procedure that renders the goods subject to the payment of duty and tax, shall be assessed as at the date on which the simplified goods declaration, or other document in *lieu* of a standard goods declaration, in respect of the goods is registered, and at the rate of duty and tax applicable to the goods on that date.

PART VII.—*Clearance and Release of Postal Articles*

Clearance of postal articles.

168.—(1) In this Part, “postal article” has the meaning assigned to it by the *Post Office Act*.

(2) Postal articles, whether imported or destined for export, shall be cleared for an applicable customs procedure, unless exempted from clearance by any customs law.

(3) The provisions of this Act regarding the standard clearance and release of imported goods shall apply, subject to subsection (4) and the other provisions of this Part, to the clearance and release of imported postal articles.

(4) If a postal article with a customs value not exceeding such amount as shall be prescribed is sought to be cleared for home use or outright export, the Commissioner may regard the postal declaration, or any other document, accompanying that postal article to be a goods declaration.

(5) Subsection (4) shall not apply to any postal article in respect of which the exporter thereof intends to apply for a drawback of duty and tax.

169.—(1) Subject to the provisions of the Post Office Act, the Commissioner may cause such number of proper officers, as the Commissioner considers fit, to attend at any post office for the purpose of examining postal articles.

Customs examination of postal articles.

(2) On an examination under subsection (1), the Postmaster-General shall cause all postal articles to be presented to the proper officers, together with the postal declarations completed by or on behalf of the consigner of the postal articles.

170. The Postmaster-General shall pay over to the Commissioner, at such times and in such manner as shall be determined by the Commissioner, the duty and tax collected in respect of dutiable postal articles.

Payment of duty and tax to Commissioner.

171. The provisions of this Act concerning prohibited or restricted goods shall apply to a postal article.

Application of provision regarding prohibited or restricted goods.

PART VIII—*Coasting Trade*

172. For the purposes of this Act—

Activity constituting coasting trade or carriage by sea.

- (a) “coasting trade” means the carriage of goods in Jamaica, by sea or air, from one customs controlled area to another customs controlled area; and
- (b) any vessel or aircraft shall, while so employed in the carriage of goods, be deemed to be a “coasting vessel” or “coasting aircraft”, respectively.

173.—(1) Only goods that have been loaded at a customs controlled area to be carried coastwise shall be carried in a coasting vessel or coasting aircraft, and a person who carries goods coastwise in contravention of this section commits an offence.

Goods that may be carried in coasting vessel or aircraft.

(2) Notwithstanding subsection (1), the Commissioner may, subject to such terms and conditions as the Commissioner considers appropriate, permit—

- (a) a coasting vessel or coasting aircraft to carry goods by way of coasting trade, even if the vessel or aircraft is also carrying

goods, from a place outside Jamaica, that have not yet been cleared in Jamaica;

- (b) goods—
- (i) brought by another foreign-going vessel or foreign-going aircraft to a place in Jamaica from a place outside Jamaica; and
 - (ii) that are consigned to, and intended to be delivered to, another place in Jamaica,

to be transferred to a coasting vessel or coasting aircraft, for carriage by way of coasting trade to that other place in Jamaica, before clearance of the goods in Jamaica; or

- (c) a foreign-going vessel or foreign-going aircraft that has begun to load goods for exportation to, or for use as stores on, a destination outside Jamaica, to carry the goods by way of coasting trade until that loading is completed.

Circumstances in which carriage may not be deemed to be coasting trade.

174.—(1) If the condition mentioned in subsection (2) is met, the proper officer may permit a foreign-going vessel, or foreign-going aircraft—

- (a) having on board cargo intended to be delivered at more than one customs controlled area; or
- (b) intending to load, at a customs controlled area, cargo destined for a place outside Jamaica,

to convey goods from any customs controlled area at which the vessel or aircraft discharges its cargo under paragraph (a) or loads its cargo under paragraph (b), as the case may be, to the places of destination in Jamaica of the vessel or aircraft, without being regarded as a coasting vessel or coasting aircraft.

(2) The condition is that the proper officer must be satisfied that the goods on board the vessel or aircraft and destined for a place outside Jamaica are kept completely separated from the goods on board the vessel or aircraft that are destined for discharge in Jamaica.

175. The carriage of persons, whether passengers, officers or crew, and whether or not in a coasting vessel or coasting aircraft, shall be conducted in accordance with regulations made under this Act and in accordance with all other applicable laws.

Carriage of persons coastwise.

PART IX—*Wrecked, Damaged, Destroyed or Unaccounted for Goods*

176.—(1) This Part applies to imported goods that are wrecked, damaged, destroyed, or otherwise unaccounted for, before the goods are cleared or released for a customs procedure.

Application of this Part.

(2) This Part does not apply to goods that are wrecked, damaged, destroyed, or otherwise unaccounted for—

- (a) while or after being imported, or before or while being exported, in contravention of entry or exit requirements as set out in Part III; or
- (b) goods or compensating products that are seized or confiscated.

177.—(1) A person referred to in subsection (2) shall, in such form and manner and within such time as may be specified by Rules, notify the Commissioner if goods to which this Part applies are damaged, destroyed, or otherwise unaccounted for, and if the person fails to do so the person commits an offence.

Notification of goods damaged, destroyed or unaccounted for.

(2) The person is—

- (a) any person who was in physical control of the goods when the goods were damaged, destroyed, or otherwise unaccounted for; or
- (b) the declarant, or if there is no declarant, the importer or exporter (as the case may be).

(3) Where a notification in relation to goods that are damaged, destroyed, or otherwise unaccounted for, is accompanied by documentary proof establishing to the satisfaction of the Commissioner

that the damage, destruction or failure to account is due to a justifiable cause as prescribed by Rules—

- (a) the Commissioner shall direct that—
 - (i) the declarant request, in accordance with section 72, the withdrawal of the goods declaration in respect of the goods, if all the goods covered by the declaration were damaged, destroyed, or otherwise unaccounted for; or
 - (ii) the existing goods declaration submitted in respect of the goods be amended to exclude the damaged, destroyed, or otherwise unaccounted for goods, if only part of the goods covered by the declaration was damaged, destroyed, or otherwise unaccounted for;
- (b) any duty and tax payable but not yet paid on the goods by virtue of that declaration shall no longer be payable in respect of the goods that are damaged, destroyed, or otherwise unaccounted for, unless otherwise provided by the law regulating that duty and tax;
- (c) any duty and tax already paid, in respect of goods that are damaged, destroyed, or otherwise unaccounted for, pursuant to that declaration may, unless otherwise provided by the law regulating that duty and tax, be refunded to the person who paid the duty and tax; and
- (d) goods that are damaged, destroyed, or otherwise unaccounted for, but which are salvageable in whole or in part, shall, within such time as may be prescribed by Rules—
 - (i) be cleared for a customs procedure, as may be permissible in the circumstances; or
 - (ii) be exported, or destroyed under customs supervision, at the expense of a person referred to in subsection (2).

(4) Subsection (5) applies if—

- (a) the Commissioner is not notified in accordance with subsection (1) in respect of goods to which this Part applies;
- (b) the Commissioner is not satisfied as to documentary proof submitted under subsection (3); or
- (c) no documentary proof is submitted for the purposes of subsection (3).

(5) If this subsection applies—

- (a) any duty and tax that was payable on the goods before they were damaged, destroyed, or otherwise unaccounted for remains payable as if the goods were not damaged, destroyed, or otherwise unaccounted for; and
- (b) the duty and tax already paid on the goods is not refundable.

178.—(1) The declarant or, if there is no declarant, the importer, of goods that are not in free circulation may apply to the Commissioner to have the goods destroyed under customs supervision. Application to destroy goods.

(2) Where an application under subsection (1) is granted, the goods shall be destroyed under customs supervision, in accordance with the conditions (if any) specified by the Commissioner in the particular case.

(3) Where a person who makes an application under subsection (1) intends to utilize any waste or scrap remaining after the goods are destroyed, being waste or scrap derived from imported goods, that person shall—

- (a) so specify in the form; and
- (b) submit a goods declaration to clear the waste or scrap for a customs procedure, within the time specified by Rules.

(4) For the purposes of assessment of duty and tax, the rate of duty and tax applicable to waste or scrap cleared under subsection (3)(b) shall be the rate of duty and tax applicable on the date that the goods declaration in respect of the waste or scrap is registered.

(5) Rules may prescribe the information to be included with an application under subsection (1) and the form and manner of the application.

Wrecks. **179.**—(1) A person in possession of a wreck shall, as soon as is reasonably practicable, if required to do so, deliver the wreck to the Commissioner.

(2) Any wreck that constitutes goods that are not in free circulation shall be dealt with in such manner as may be prescribed by Rules.

(3) Any wreck that constitutes salvageable, damaged or undamaged goods that are not in free circulation shall be dealt with in accordance with the provisions of this Act applicable to such goods.

PART X—*Authorisations*

Sub-Part A—Electronic Customs System

Establishment of, and authorisation to use, Customs System. **180.**—(1) The Commissioner may establish an electronic system for any of the following purposes—

- (a) the communication of any document or information that is required or authorised to be provided under the customs laws by any person to the Commissioner or by the Commissioner to any person;
- (b) the payment or collection of customs duties, taxes, charges and other amounts collectible by the Commissioner;
- (c) expediting the process of dealing with the importation and exportation of goods and the movement of persons entering and leaving Jamaica,

or any other purpose connected with the conduct of customs business.

(2) No person, other than an officer, shall use the Customs System unless that person has been authorised by the Commissioner to use the Customs System.

(3) For the purposes of subsection (2), a customs broker licensed under this Act shall be deemed to be authorised by the Commissioner to use the Customs System—

- (a) during the period of the validity of the licence;

(b) except at any time when the licence is suspended.

(4) The registration of a goods declaration shall lapse if the declarant fails within the time applicable under the customs laws to pay, or provide security for, duty and tax assessed in respect of the goods or to submit a supplementary goods declaration in any case where a supplementary goods declaration is required under section 164.

(5) Where the registration of a goods declaration lapses under subsection (4), the Commissioner is entitled to cause any record of the declaration to be deleted.

*Sub-Part B—Powers of Registration, Certification or other
Authorisation*

181.—(1) Where any form of registration is required under this Act, Rules may prescribe— Rules concerning registration.

- (a) the form, manner and content of applications for such registration and the supporting documents that may be required therefor;
- (b) the grounds for refusal of such registration, and for the suspension or revocation of such registration;
- (c) the terms and conditions applicable to such registration; and
- (d) any other matters that the Commissioner considers necessary for the operation of this sub-Part.

(2) The Commissioner may prescribe Rules requiring cargo aggregators to be registered.

182.—(1) The Commissioner may confer a certified status on any person falling within such requirements as may be prescribed by Rules, if the Commissioner is satisfied that the person— Certified status.

- (a) has a record of compliance with customs laws and revenue laws; and
- (b) has the ability to comply with such requirements as may be prescribed by Rules.

(2) The conferment of certified status under this section shall entitle the person on whom the status is conferred to such facilitation

with regard to customs controls in respect of any one or more of the following, as shall be specified by the Commissioner in the instrument conferring the status—

- (a) security and safety;
- (b) simplified customs procedures such as—
 - (i) release of goods on the provision of the minimum information necessary to identify the goods and permit subsequent completion of a goods declaration in respect of the goods;
 - (ii) clearance of goods at the declarant's premises or such other place as may be approved by the Commissioner;
 - (iii) submission of a single goods declaration for all imports or exports by the declarant over a stated period;
 - (iv) waiver of the assurances required under section 30(2) for the operation of a temporary storage facility;
 - (v) such other special procedures as may be provided for by Rules.

(3) Subject to this section, Rules shall provide for—

- (a) the procedure and requirements for the conferment of certified status, which may include participation in a programme for the conferment of the status;
- (b) the duration of such conferment;
- (c) different categories of certified status;
- (d) the types of facilitation that may be specified under subsection (2);
- (e) consultation with, and the provision of information to, customs authorities of other countries, in respect of the conferment of certified status; and

(f) any other matters connected therewith.

(4) The Commissioner shall continuously monitor the compliance, of a person on whom certified status is conferred, with the customs laws and the requirements, terms and conditions of the conferment, and—

- (a) the conferment may be suspended or withdrawn in the event of non-compliance; and
- (b) the person on whom the status is conferred shall, as soon as is reasonably practicable, notify the Commissioner of any change in circumstances which may affect compliance as mentioned in paragraph (a) or fulfilment of the requirements for that status.

(5) A person may at any time hold one or more categories of certified status.

(6) Without prejudice to the generality of subsections (1) to (5), the status of authorised economic operator under the provisions of this section shall be construed as a category of certified status.

(7) A person ordinarily resident in Jamaica may apply to the Commissioner, in the manner prescribed by Rules, for conferment of the status of authorised economic operator, and the Commissioner may grant the application if satisfied that the applicant meets the requirements set out in subsection (8), and after consultation with such other competent authorities as may be specified for that purpose by the Rules.

(8) The requirements for the conferment of the status of authorised economic operator are that the Commissioner must be satisfied that the person has—

- (a) a proven record of compliance with customs laws and revenue laws;
- (b) a satisfactory system of managing commercial records and, where appropriate, transport records, that allows for appropriate customs control;
- (c) proven financial solvency;

- (d) the requisite standard of competence and professional qualifications directly related to the activity concerned; and
- (e) appropriate security and safety standards.

(9) The Commissioner may confer certified status on a person, on the application of that person in accordance with Rules, if the Commissioner is satisfied that the conferment is appropriate having regard to any reciprocal arrangements which Jamaica has with any other jurisdiction.

(10) In this section “revenue laws” means any law concerning “revenue” as defined by the *Revenue Administration Act*.

Sub-Part C—Procedure for Authorisation

Applications
for
authorisation.

183.—(1) Subject to subsection (2), in this sub-Part “authorisation” means a licence, permit, certification, or other form of authorisation (by whatever name called), other than registration under section 181(2).

(2) This sub-Part shall not apply to any authorisation under another Part of this Act, for which a specific procedure is provided in this Act.

(3) A person who is not an officer may apply, for an authorisation, by submitting an application to the Commissioner in such form and manner, and accompanied by such information, as may be prescribed by Rules.

(4) On receiving an application under subsection (3), the Commissioner—

- (a) may require the person who submitted the application (hereafter in this Part referred to as “the applicant”) to provide such additional information as the Commissioner considers necessary for the purposes of determining the application;
- (b) shall, if satisfied that the authorisation meets such criteria as are prescribed by Rules for the grant of the authorisation, grant the authorisation subject to such terms and conditions (if any) as the Commissioner considers appropriate;

- (c) shall, if not satisfied that the applicant meets the criteria referred to in paragraph (b), refuse to grant the authorisation.

(5) The Commissioner shall notify the applicant in writing of the decision under subsection (4) and—

- (a) where the grant is subject to any terms and conditions, specify the terms and conditions;
- (b) in the case of a refusal to grant the authorisation, state the reasons for the refusal.

184. The Commissioner may revoke an authorisation granted to an applicant under section 183, or suspend the authorisation for such period as the Commissioner considers appropriate, if—

Suspension or revocation of authorisation.

- (a) the applicant, in writing to the Commissioner, requests the revocation or suspension;
- (b) the applicant fails to comply with any terms or conditions subject to which the authorisation was granted, or fails to comply with any provision made by or under this Act;
- (c) the applicant provided false or misleading information in the application for authorisation;
- (d) the applicant has been convicted of an offence under this Act;
- (e) the Commissioner is satisfied that the applicant no longer meets the criteria referred to in section 183(4)(b); or
- (f) the Commissioner determines that the authorisation is no longer required.

185.—(1) Subject to section 186, before the Commissioner refuses to grant an authorisation under section 183(4), or revokes or suspends an authorisation granted on an application under that section, the Commissioner shall give written notice of the proposed refusal, revocation or suspension (as the case may be) to the applicant, stating—

Procedure for refusal of authorisation, or suspension or revocation of authorisation.

- (a) in the case of a suspension, the proposed period of the suspension;

- (b) in the case of a revocation, the proposed effective date of the revocation;
- (c) the grounds for the refusal, suspension or revocation (as the case may be); and
- (d) the period within which the applicant may make written representations thereon to the Commissioner, being a period of not less than seven days from the date of service of the notice on the applicant.

(2) After considering such representations as are made by the applicant pursuant to a notice under subsection (1), the Commissioner may, as the case requires—

- (a) proceed with the refusal, suspension or revocation;
- (b) grant the authorisation or withdraw the proposed suspension or revocation; or
- (c) modify any proposed period or date referred to in subsection (1)(a) or (b), or any terms or conditions of the grant of authorisation, or any other aspect of its decision as communicated in the notice under subsection (1),

and shall notify the applicant accordingly.

(3) An applicant whose application has been refused or whose authorisation has been revoked under this sub-Part may at any time thereafter make a fresh application under section 183 for authorisation.

186.—(1) Notwithstanding section 185, the Commissioner may, in accordance with this section, suspend an authorisation granted under section 183(4) to any person, with immediate effect.

Immediate suspension of authorisation.

(2) The Commissioner shall not act under subsection (1) unless the Commissioner is satisfied that immediate suspension is required in order to—

- (a) preserve the integrity of the Customs System;
- (b) prevent the occurrence of fraud on the revenue, or other unlawful revenue loss;

- (c) protect the interest of national security; or
- (d) otherwise protect the public interest.

(3) Upon suspending a person's authorisation pursuant to this section, the Commissioner shall notify the person in writing, stating—

- (a) the period of the suspension; and
- (b) the grounds for the suspension, as far as can be disclosed without compromising the Customs System or any customs operations or compromising any investigation relating to the suspension.

(4) A person who is notified under subsection (3) of the suspension of that person's authorisation may, within seven days after receipt of that notice, or such longer period as the Commissioner may in the circumstances allow, make written representations as to why the suspension should be withdrawn.

(5) After considering such representations as are made under subsection (4) in a particular case, the Commissioner may—

- (a) withdraw the suspension;
- (b) confirm the suspension and specify the period for which it shall continue, being the same or a shorter or longer period than that specified under subsection (3)(a); or
- (c) revoke the authorisation.

PART XI.—*Provisions Regarding Rulings, Determinations and Decisions*

Sub-Part A—Advance Ruling

187.—(1) A person who is an importer, exporter or producer of goods may apply to the Commissioner for an advance ruling in relation to—

Application
for advance
ruling.

- (a) a tariff classification of the goods;
- (b) the origin of the goods; or
- (c) any other relevant matter, as specified by Rules, in respect of which the Commissioner considers it appropriate to issue an advance ruling.

(2) An application for an advance ruling shall relate only to transactions between the same parties in respect of goods of a single class or kind.

(3) An application for the purposes of this sub-Part shall—

- (a) be made to the Commissioner in such form and manner as may be prescribed by Rules; and
- (b) contain such information and be accompanied by such supporting documents or other information as may be prescribed by Rules.

(4) On receiving an application under this sub-Part, the Commissioner may require the applicant to submit any additional information that the Commissioner considers necessary in order to make a decision on the application.

Consideration
of
application
for an
advance
ruling.

188.—(1) Upon considering an application for an advance ruling, the Commissioner may—

- (a) grant the application; or
- (b) refuse the application if the Commissioner is satisfied that—
 - (i) any of the provisions of section 187 is not met;
 - (ii) the applicant made a false or misleading statement in the application or has omitted to state a fact that is material to the consideration of the application;
 - (iii) the application is frivolous or vexatious, or otherwise has no merit; or
 - (iv) the application concerns an issue that is the same as, or substantially similar to, an issue—
 - (A) that is before a court; or
 - (B) that is the subject of a review or appeal under this Act.

(2) The Commissioner shall notify the applicant of the Commissioner's decision whether to grant or refuse the application, within thirty days after the receipt of the application, and—

- (a) if the application is refused, of the grounds for the refusal; or
- (b) if the application is granted, the advance ruling shall be issued within ninety days after the date of receipt of the application.

189.—(1) Subject to this section, the form and content of an advance ruling granted by the Commissioner under this Act shall be prescribed by Rules.

Form,
content and
duration of
advance
ruling.

(2) An advance ruling shall—

- (a) specify the goods of the class or kind to which it applies;
- (b) identify the applicant for the ruling as the person who is entitled to clear goods for a customs procedure specified in the ruling, on the basis of the ruling; and
- (c) state the validity period of the ruling, being a period in accordance with subsection (3).

(3) An advance ruling shall be valid for a period of three years as from the date of issue of the ruling, unless—

- (a) otherwise prescribed by Rules; or
- (b) its validity ceases under section 193.

190.—(1) Subject to subsection (3), an advance ruling binds both the person referred to in section 189(2)(b) (hereinafter referred to as the recipient of the ruling) and the Commissioner.

Effect of
advance
ruling.

(2) An advance ruling shall, to the extent applicable, be applied in any assessment or re-assessment made, in relation to the goods to which it applies, by or on behalf of the recipient of the ruling or the Commissioner, as the case may be.

(3) The Commissioner—

- (a) may rescind an advance ruling in any case where the Commissioner is satisfied that the ruling was based on the

submission of information that is false or misleading in, or omits, any material particular; and

- (b) is not bound by an advance ruling rescinded under paragraph (a).

Clearance of goods under advance ruling. **191.** When clearing goods for a customs procedure under an advance ruling, the recipient of the ruling or other person clearing the goods on behalf of the recipient shall—

- (a) provide proof to the Commissioner that the ruling applies to the goods; and
- (b) comply with the applicable procedures prescribed by Rules.

Amendment of advance ruling. **192.—(1)** The Commissioner may amend an advance ruling either on application by the recipient of the ruling or on the Commissioner's own initiative—

- (a) to correct any error in the ruling;
- (b) in the case of a ruling concerning an advance tariff classification, to give effect to an amendment to the First Schedule; or
- (c) in the case of a ruling with respect to the origin of goods, to give effect to an amendment to the rules of origin applicable under any relevant agreement to which Jamaica is a party.

First Schedule.

(2) The Commissioner shall immediately notify the recipient of the advance ruling, in the case where an amendment is made under subsection (1), and the amendment shall take effect—

- (a) in the case of an amendment under subsection (1)(a), from the date of the notification, unless subsection (3) applies;
- (b) in the case of an amendment under subsection (1)(b), from the date of the amendment to the First Schedule;
- (c) in the case of an amendment under subsection (1)(c), from the date of the amendment to the rules of origin.

(3) If the recipient of the advance ruling establishes that he relied on the advance ruling in good faith and that the correction is to his

detriment, the date on which the amendment takes effect shall be postponed to such date as shall be specified by the Commissioner in accordance with Rules, and having regard to the justice of the case.

193. An advance ruling ceases to be valid immediately upon the occurrence of any of the following circumstances—

Effect of subsequent change in law.

- (a) if a provision of this Act is repealed or amended and that repeal or amendment renders the advance ruling incompatible with this Act; or
- (b) if a court delivers a judgment that renders the advance ruling legally incorrect, whether expressly or by virtue of an interpretation placed by the court on a provision of this Act.

Sub-Part B—Voluntary Disclosure Relief

194. In this sub-Part—

Interpretation for this sub-Part.

“incorrect assessment” means an assessment or re-assessment in respect of goods, due to the submission of inaccurate or incomplete information, or the non-submission of information, to the Commissioner, which resulted in—

- (a) no duty and tax, or an incorrect amount of duty and tax, being paid or recovered on the goods; or
- (b) an incorrect refund or drawback being made by the Commissioner;

“voluntary disclosure relief” means any relief which may be provided for in an agreement under section 197(1).

195.—(1) A person who has paid, or is liable to pay, duty and tax or interest on duty and tax, or who has received, or is entitled to receive, a refund or drawback on duty and tax, may apply for voluntary disclosure relief if that person knows or suspects that such duty and tax, refund or drawback is incorrect because of an incorrect assessment.

Application for voluntary disclosure relief.

(2) Voluntary disclosure relief under subsection (1) shall not apply—

- (a) to a person in respect of whom a customs audit or customs investigation in relation to the matter has commenced but has not yet been concluded, or who has been notified as to such an audit or investigation; or
- (b) if the matter involves any act of fraud.

(3) Notwithstanding subsection (2), the Commissioner may allow a person to apply for voluntary disclosure relief if the Commissioner determines that, having regard to the circumstances and ambit of the customs audit or customs investigation, that the application would be in the interest of good customs administration and the best use of the Commissioner's resources.

(4) An application for voluntary disclosure relief shall be submitted to the Commissioner, in such form and manner as may be prescribed, within a period of five years from the date of the incorrect assessment on which the application is based.

Requirements for voluntary disclosure relief. **196.** An application for voluntary disclosure relief shall be granted if—

- (a) the application is voluntary, full and complete in all respects;
- (b) the Commissioner is satisfied that the assessment or re-assessment concerned involved an incorrect assessment; and
- (c) the Commissioner and the applicant conclude an agreement in accordance with section 197.

Agreement for voluntary disclosure relief. **197.—**(1) Before the Commissioner grants an application for voluntary disclosure relief, the Commissioner and the applicant shall conclude an agreement in writing—

- (a) setting out the details of the incorrect assessment on which the voluntary disclosure relief is based;
- (b) stating the amount owing to the Commissioner;
- (c) containing an undertaking by the applicant to pay to the Commissioner the amount owing in accordance with such arrangements as may be agreed; and

- (d) containing an undertaking by the Commissioner that, should the applicant comply with the undertaking given in terms of paragraph (c)—
 - (i) the Commissioner will not institute criminal proceedings against the applicant for any offence under this Act, or any other customs law, arising from the incorrect assessment; and
 - (ii) no penalty will be imposed on the applicant for any contravention of this Act or any other customs law, arising from the incorrect assessment.
- (2) The Commissioner may act in accordance with subsection (3), if—
 - (a) an applicant for voluntary disclosure relief made a false or misleading statement in the application or failed to disclose information material to the consideration of the application; or
 - (b) there are reasonable grounds to believe that the applicant for the voluntary disclosure relief was aware, before entering into the agreement, that an audit or investigation of any kind had commenced, or was about to commence, in respect of the matter.
- (3) The Commissioner may—
 - (a) cancel any agreement concluded with the applicant under subsection (2) and withdraw any relief provided for in the agreement;
 - (b) recover any amount owing by the applicant, as determined in accordance with this Act and any other applicable customs laws;
 - (c) set-off any amount paid to the Commissioner under the agreement against the amount owed to the Commissioner by the applicant; and

- (d) impose any penalty applicable to the applicant under this Act or any other customs law.

Refusal of application.

198. If the Commissioner refuses an application for voluntary disclosure relief, the Commissioner shall be entitled to recover any amount owing by the applicant under this Act or any other customs law.

Sub-Part C—Administrative Reviews and Appeals

Reviews.

199.—(1) A person who is aggrieved by an applicable decision of the Commissioner made under this Act may, in writing to the Commissioner within thirty days after receiving notice of the decision in accordance with subsection (2), apply for a review of the decision.

(2) A notice of the decision for the purposes of subsection (1), shall be given by the Commissioner within such time as shall be specified by Rules and shall include the reasons for the decision.

(3) An application under subsection (1) shall be submitted in the manner prescribed by Rules, together with such information as may be prescribed by Rules.

(4) The Commissioner may, if satisfied that there are good reasons for doing so (for example, as a result of any factors outside of that person's control), extend the time allowed under subsection (1) for the making of an application.

(5) The Commissioner may—

- (a) personally consider and determine an application under this section or assign an officer, or a review committee established under section 201, to consider and determine the application; or
- (b) assign an officer, or a review committee established under section 201, to make recommendations to the Commissioner on any matter concerned in an application for the purpose of enabling the Commissioner to determine the application.

(6) The Commissioner may, by written notice, summon any person to appear before the Commissioner (or such officer or committee

as is assigned under subsection (5) to hear or make recommendations on the application) and that person may be examined, on oath or otherwise, upon such appearance.

(7) For the purposes of this section, an applicable decision means a decision or omission in respect of—

- (a) an authorisation;
- (b) the assessment of any duty or tax;
- (c) the abatement of any duty;
- (d) the entitlement to a refund or drawback;
- (e) an advance ruling;
- (f) any voluntary disclosure relief;
- (g) the release of goods;
- (h) the imposition of a fee or charge, or the recovery of a cost;
- (i) the detention or seizure of goods; or
- (j) the issuance of an administrative penalty notice.

(8) The Regulations may provide for reviews, other than reviews in respect of applicable decisions, and the procedure for such reviews.

(9) An officer assigned for the purposes of subsection (5) shall not be the same officer who made the applicable decision which is the subject of the review but shall be an officer of equivalent, or higher, rank who did not participate in the applicable decision.

200.—(1) An application for review under section 199 shall be determined within such time as shall be specified by Rules.

Time for
determining
review.

(2) An application for review under section 199 shall be determined either by—

- (a) confirming or varying the decision concerned;

- (b) setting aside the decision concerned and substituting a new decision; or
- (c) referring the matter back to the officer who made the decision, to be dealt with in accordance with the directions of the Commissioner.

(4) The Commissioner shall, in writing, notify the applicant of the decision on the determination of the application, and the reasons for the decision, within such time as shall be prescribed by Rules.

Review
committees.

201.—(1) The Commissioner may make Rules—

- (a) establishing review committees for the purposes of this sub-Part;
- (b) prescribing the categories of decisions that may or shall be dealt with by such review committees; and
- (c) providing for the rules of procedure governing such review committees.

(2) Rules made under subsection (1) may establish specialist review committees, for reviews against specific categories of decisions.

(3) A review committee established pursuant to Rules made under subsection (1) may be composed of—

- (a) officers of the Customs Agency only; or
- (b) officers of the Customs Agency and other suitably qualified persons.

Effect of
application
for review.

202.—(1) The fact that an application is made under section 199 does not have the effect of suspending or deferring—

- (a) a person's obligation to make a payment or to do anything required to be done by virtue of the decision concerned; or
- (b) the Commissioner's entitlement to recover any amount owed to the Commissioner by any person.

(2) Where an application for review relates to a decision concerning goods that are under customs control, the Commissioner shall not release those goods unless the amount assessed by the

Commissioner in respect of the goods is paid or the Commissioner receives security in accordance with Part XII for the amount to be paid.

203.—(1) A person who is dissatisfied with the decision made on an application under section 199 may appeal to the Revenue Appeals Tribunal (“the Tribunal”) in accordance with the applicable law within thirty days after being notified of the decision. Appeal to Tribunal.

(2) The Tribunal may extend the time allowed for submitting an appeal under subsection (1), if satisfied that there is good reason to do so.

(3) The Tribunal may determine an appeal before it by—

- (a) confirming the decision; or
- (b) varying or substituting the decision, which may include increasing or reducing any assessment of duty, tax, fee, charge, or penalty imposed under this Act.

(4) The Tribunal shall provide to the parties on an appeal a written record of its decision on the appeal, including the reasons therefor.

(5) An appeal from the decision of the Tribunal shall lie to the Supreme Court, in accordance with applicable rules of court.

PART XII.—Security for Payment of Duty and Other Amounts Payable to Commissioner

204.—(1) The Commissioner may require security—

- (a) for the payment of any duty or tax that is, or may become payable under this Act or any other customs law;
- (b) to ensure the collection of any amount payable to the Commissioner other than as described in paragraph (a); or
- (c) for the fulfilment of any other obligation of a declarant or other debtor in relation to any requirement under the customs laws.

When security may be required.

(2) Security referred to in subsection (1)(a) may be required from any one of the following persons in respect of goods—

- (a) the declarant; or
- (b) any other person who may become liable to pay an amount to the Commissioner in respect of the goods.

(3) Security referred to in subsection (1)(b) may be required from a person who is, or may become, liable for the payment of the money owed to the Commissioner.

(4) Security referred to in subsection (1)(c) may be required from a person who is, or may become, liable for the fulfilment of the obligation.

(5) Another person may provide security on behalf of a person from whom security is required under this section.

(6) The Commissioner may require security referred to in subsection (1) as a pre-condition for, or at any time subsequent to—

- (a) the release of goods for a customs procedure;
- (b) the issue or renewal of an authorisation that the Commissioner is empowered to grant under this Act; or
- (c) any exemption that the Commissioner is empowered to grant under this Act.

Determination
of amount of
security.

205.—(1) Security for the purposes of this sub-Part shall be determined on the basis of risk.

(2) When determining the amount of security required under section 204, the Commissioner shall take into account all relevant factors, including—

- (a) an assessment of the risk to the revenue, and the monetary extent of that risk, to be covered by the security;
- (b) the record of compliance with customs laws and duty and tax obligations, of the person required to give the security;
- (c) whether the person required to provide the security has certified status and, if so, the level of the certification;

- (d) the annual turn-over of the business of the person from whom the security is required;
 - (e) whether the person from whom the security is required is licensed or registered under this Act; and
 - (f) such other factors as may be prescribed by Rules.
- (3) If for any reason there is a change affecting—
- (a) the risk in relation to the payment or recovery of the duty, tax, or other amount; or
 - (b) the fulfilment of the obligation,

in respect of which the security was provided, the Commissioner may require the person from whom the security was required to alter the form, nature or amount of the security, or to renew the security, as the Commissioner considers appropriate.

(4) Where security is required to be provided in respect of the payment of duty, tax, or other amounts payable to the Commissioner, the amount of the security required shall not exceed the amount that is payable.

206.—(1) Security provided under this Part shall be in the form of— Form of security.

- (a) a bond issued on behalf of the person required to give the security;
- (b) any security allowed under an international clearance arrangement;
- (c) a cash deposit, or any other equivalent means of payment acceptable to the Commissioner; or
- (d) such other kind of security as may be specified by Rules.

(2) No interest shall become payable by the Commissioner in respect of any security provided under this Act.

(3) Security in terms of subsection (1) shall be either—

- (a) a security relating to a single transaction, goods declaration or customs procedure; or

(b) a comprehensive security to cover any duty, tax, and other obligations relating to two or more transactions, goods declarations or customs procedures.

(4) Rules may prescribe the requirements to be satisfied by a comprehensive security for the purposes of subsection (3)(b).

(5) Security under this Part, and all documents accompanying the security, shall be given in such form and manner, and contain such particulars, as may be prescribed by Rules.

Utilisation of security. **207.**—(1) Security provided under this Part may be utilised for the payment or recovery of duty, tax, or other amounts owed to the Commissioner, or the fulfilment of any other obligation, in respect of the matter for which the security was given.

(2) Subject to subsection (1), the Commissioner shall return a security to the person who provided the security if—

- (a) the validity period of the security has expired and the security was not utilised under subsection (1); or
- (b) the purpose for which the security was provided has lapsed and cannot be revived.

PART XIII.—*Enforcement*

Sub-Part A—Recovery of Debt

Sums owed to Commissioner recoverable as debt, excluding *de minimis*. **208.**—(1) Subject to subsection (3), money owed to the Commissioner under this Act—

- (a) is a debt payable to the Commissioner for credit to the Consolidated Fund; and
- (b) shall be recovered by the Commissioner in accordance with this sub-Part and any other applicable provisions of this Act.

(2) Where costs or expenses are recoverable under this Act by the Commissioner from any person, the amount of those costs or expenses is a debt payable to the Commissioner.

(3) Where the amount of duty or tax payable in respect of any goods does not exceed the amount prescribed in the Regulations,

no notice of demand shall be given, and no action or proceedings to recover that duty or tax shall be taken, under this Act.

209.—(1) A debt may be recovered from—

- (a) the person liable for the debt; or
- (b) any security covering that debt.

Recovery of debt, excluding *de minimis*.

(2) Where a debt is underpaid by an amount that is less than an amount prescribed by the Minister, no action or proceedings to recover the under-payment shall be taken under this Act.

210. The Commissioner may allow debt to be paid in instalments, subject to such terms and conditions as may be prescribed by Rules.

Payment of debt in instalments.

211. Interest shall be payable, at such rate as shall be prescribed by regulations subject to affirmative resolution, except as otherwise provided in any law.

Rate of interest.

212.—(1) A person may, in accordance with such terms and conditions as may be prescribed by Rules, establish an account with the Commissioner for the payment of duty, tax, and any other amounts owed to the Commissioner under this Act or any other customs law.

Establishment of accounts with Commissioner.

(2) The Commissioner shall prescribe Rules in respect of the management of accounts for the purposes of subsection (1).

213.—(1) The Commissioner may act in accordance with subsection (2) in any case where the Commissioner knows or has reasonable cause to believe that a person—

Garnishment.

- (a) holds, controls or has custody of money belonging to a debtor; or
- (b) is, or will be within one year, liable to make a payment to a debtor.

(2) The Commissioner may, in writing, require the person to pay the money otherwise payable to the debtor, in whole or in part, to the Commissioner—

- (a) forthwith, in the case of moneys immediately payable; or

- (b) in any other case, as and when the moneys become payable, on account of the amount owed by the debtor to the Commissioner.

(3) Where the money required to be paid to the Commissioner under subsection (2) is money otherwise payable to the debtor as interest, rent, remuneration, a dividend, an annuity or other periodic payment, the requirement—

- (a) applies to all such payments to be made by the person to the debtor until the amount owed by the debtor is satisfied; and
- (b) operates to require payments to the Commissioner, out of each such payment, of such amount as is stipulated by the Commissioner in the requirement.

(4) A receipt issued by the Commissioner for money paid by a person as required under this section is a good and sufficient discharge of the liability of that person to the debtor, to the extent of the payment.

(5) Every person who, being required under subsection (2) to pay an amount of money to the Commissioner—

- (a) fails to pay that amount (in this section referred to as the unpaid amount) to the Commissioner; or
- (b) pays all or part of the money (in this section referred to as the diverted money) to a person other than the Commissioner,

remains liable to pay to the Commissioner the unpaid amount or the diverted money, as the case may be, and the Commissioner shall be entitled to recover that sum from the first mentioned person as a civil debt owing to the Commissioner.

(6) Where a person carries on business under a duly authorised name, or style, other than the person's own name—

- (a) notification to the person of a requirement under this section may be addressed to the name or style under which the person carries on business; and

- (b) in the case of personal service, in addition to any other lawful means of service, shall be deemed to be validly served if left with an adult person employed at the place of business of the addressee.

(7) Where persons carry on business in partnership—

- (a) notification to the persons of a requirement under this section may be addressed to the partnership name; and
- (b) in the case of personal service, in addition to any other lawful means of service, shall be deemed to be validly served if served on one of the partners or left with an adult person employed at the place of business of the partnership.

(8) Except for subsection (5), the provisions of this section apply to the Government of Jamaica, in respect of—

- (a) money belonging to a debtor, which the Government holds, controls or has custody of; and
- (b) any payment that the Government is, or will be within one year, liable to pay to a debtor.

214.—(1) The Commissioner may issue a certificate certifying the amount owed by a debtor to the Commissioner that has not been paid, or any part thereof, as an amount payable by the debtor. Certification
of debt.

(2) The Commissioner may make an application to the Supreme Court (in this section referred to as the Court) for an order to have registered in the Court a certificate issued under subsection (1).

(3) An application under subsection (2) shall be made in accordance with the applicable rules of court and shall be heard by a single Judge of the Court in Chambers.

(4) On a hearing under subsection (3), the Judge shall make an order, for the registration of the certificate in the Court, if the Judge is satisfied that—

- (a) the Commissioner is not restricted by section 215 from taking action under this section in respect of the amount owed by

the debtor or any part thereof, as certified in the certificate;
and

- (b) there are reasonable grounds for making the order and it would not in the circumstances be unjust to do so.

(5) A certificate registered under subsection (4) has the same effect, and all proceedings may be taken thereon, as if the certificate were a judgement obtained in the Court against the debtor for a debt in the amount certified, and the rules of the Court, including those provisions for accrual of interest, shall apply accordingly.

(6) For the avoidance of doubt, for the purposes of this section—

- (a) the rules of the Court relating to judgment debts apply; and
- (b) the Commissioner shall be deemed to be a judgment creditor under those rules.

(7) All reasonable costs and charges incurred or paid in respect of the registration in the Court of a certificate, or in respect of any proceedings taken to collect the amount certified, are recoverable in like manner as if they had been included in the amount certified in the certificate when it was registered.

(8) For the purpose of creating a charge, lien or priority on property (whether real or personal), or any interest or right in such property, belonging to a debtor, a certificate required to be registered under subsection (4) may be filed, registered or otherwise recorded in any registry system, including—

- (a) the Register Book of Titles under the *Registration of Titles Act*;
- (b) the Security Interests Registry established under the *Security Interests in Personal Property Act*; and
- (c) the Record Office under the *Record Office Act*,

in the same manner as a document evidencing a judgment of the Court against a person for a debt owing by that person, or a writ of execution

in respect of that debt, may be filed, registered, or otherwise recorded, in that registry system.

(9) If a certificate has been filed, registered, or otherwise recorded, in a registry system under subsection (8) in respect of any property, or any interest or right in such property, belonging to a debtor, a charge, lien, or priority, is created on that property, interest or right, in the same manner and to the same extent as if the certificate were a document evidencing a judgment of the Court against a person for a debt owing by that person or a writ of execution in respect of that debt.

(10) A charge, lien or priority, created under subsection (9) by the filing, registration or other recording of a certificate, shall be subordinate to any charge, lien or priority, in respect of which all steps necessary to make it effective against other creditors were taken before the time the certificate was filed, registered or otherwise recorded.

(11) If a certificate is filed, registered or otherwise recorded under subsection (8), proceedings may be taken in respect of the certificate, including proceedings—

- (a) to enforce payment of the amount evidenced by the certificate, interest on the amount and all costs and charges paid or incurred in respect of—
 - (i) the filing, registration or other recording of the certificate; and
 - (ii) proceedings taken to collect the amount;
- (b) to sell or otherwise dispose of any property, or interest or right in such property, belonging to a debtor, and to effect the transfer of the title to such property, interest or right, in furtherance of a sale or disposition of the property, interest or right;
- (c) to renew or otherwise prolong the effectiveness of the filing, registration or other recording of the certificate;
- (d) to cancel or withdraw the certificate wholly or in respect of any of the property, or interest or right, affected by the certificate; or

- (e) to postpone the effectiveness of the filing, registration or other recording of the certificate in favour of any right, charge, lien or priority that has been or is intended to be filed, registered or otherwise recorded in respect of any property, interest, or right, affected by the certificate,

in the same manner and to the same extent as if the certificate were a document evidencing a judgement against a person for a debt owing by that person or a writ of execution in respect of that debt.

(12) If a certificate registered under subsection (4) is presented to an official in a registry system referred to in subsection (8) for filing, registration or other recording under that subsection, or a document relating to the certificate is presented to such official for filing, registration, or other recording, for the purpose of any proceeding described in subsection (1), it shall be accepted for filing, registration or other recording in the same manner and to the same extent as if the certificate or document were a document evidencing judgment against a person for a debt owing by that person or a writ of execution in respect of that debt.

(13) If access is sought to any person, place or thing to make a filing, registration or other recording referred to in subsection (12), access shall be granted in the same manner and to the same extent as if the certificate or document relating to the certificate, as the case may be, were a document evidencing judgment against a person for a debt owing by that person or a writ of execution in respect of that debt.

Limitation
on actions
under
sections 213
and 214.

215.—(1) The Commissioner shall not take any action under section 213 or 214 in respect of an amount owed by a debtor unless—

- (a) the debtor has acknowledged in writing the amount owed, which may include by way of a goods declaration, and has not paid the amount;
- (b) the time for making any objection or appeal in respect of the amount owed has expired and the amount has not been paid;
- (c) in the event of an objection or appeal in respect of the amount owed, the objection or appeal has been finally determined in

accordance with this Act, and the amount has not been paid;
or

- (d) the amount owed has finally been determined by a court, otherwise than pursuant to an objection or appeal referred to in paragraph (c), and the amount has not been paid.

(2) The amounts in respect of which action may be taken by the Commissioner under section 213 or 214 shall not include any amounts, as determined by the Commissioner, that are payable to the debtor by the Commissioner.

(3) This section does not apply to—

- (a) any amount required to be deducted or withheld, and required to be remitted or paid, under any enactment; or
- (b) any penalty or interest payable in respect of an amount referred to in paragraph (a).

216.—(1) Where an amount owed by a debtor has not been paid, the Commissioner may require—

Recovery by deduction or set-off.

- (a) the retention, by way of deduction or set-off of such amount as the Commissioner may specify, out of any amount that may be, or become, payable to the debtor by the Government of Jamaica; and
- (b) that the amount deducted or set-off be paid to the Commissioner to be applied in reduction of the amount owed by the debtor to the Commissioner.

(2) The amount that may be deducted or set-off under subsection (1) shall not include any amounts, as determined by the Commissioner, that are payable to the debtor by the Commissioner.

217.—(1) All duties, taxes, fees, charges and other sums of money payable, other than as a penalty imposed, under a customs law may be recovered as a civil debt, before a Parish Court, without limitation of amount—

Recovery as a civil debt, *etc.*, without prejudice to other remedies.

- (a) at any time within seven years after the sum becomes payable; and

- (b) regardless of whether a fine on conviction or an administrative penalty is paid or payable in respect of an offence.

(2) The provisions of sections 213 and 214 are without prejudice to any other provisions of this Act or any other enactment for the recovery of duty and tax owed by a debtor.

*Sub-Part B—Investigations and Powers of Search,
Seizure and Detention*

Power of
entry and
search.

218.—(1) The proper officer shall be entitled to enter and search any premises or other place in Jamaica—

- (a) with the consent of the owner or occupier of the premises or other place; or
- (b) in accordance with a warrant issued under subsection (4).

(2) An officer who has reasonable cause to suspect that any goods, documents or computer equipment, to which this subsection applies, are kept or concealed at any place in Jamaica may apply to a Judge of a Parish Court or a Justice of the Peace for a special warrant in relation to such goods, documents or computer equipment.

(3) Subsection (2) applies to—

- (a) any goods in relation to which there is a contravention of the customs laws;
- (b) any documents relating to goods referred to in paragraph (a); and
- (c) any computer equipment that there are reasonable grounds to believe—
 - (i) have been used in connection with; and
 - (ii) to contain evidence relating to,

the contravention.

(4) Where, on an application under subsection (2), the Judge or Justice is satisfied that the issue of a special warrant is justified, the

Judge or Justice may grant the special warrant authorising any officer, named therein or authorised by the Commissioner, to—

- (a) enter and search the premises or place, by day or by night;
- (b) open the lock of any door, box, safe, or other receptacle, which the officer has reasonable grounds to believe is relevant to the search, using such force as may be necessary; and
- (c) seize and carry away any matter described in subsection (3) found at the place or premises.

(5) A Judge of a Parish Court or a Justice of the Peace may issue a warrant under this section only on the written application of the officer, setting out under oath or affirmation the grounds why it is necessary for the officer to gain access to the relevant premises or place.

(6) Where the matter seized under subsection (4) is—

- (a) computer equipment, that equipment shall be detained for not more than seventy-two hours, and thereafter shall be returned to the owner thereof, or the person or premises from which it was seized, as determined appropriate in the circumstances;
- (b) matter other than computer equipment, that matter may be retained for so long as is necessary to retain it, in its original form, in connection with the purpose for which the warrant was issued, but if the officer has reasonable grounds for believing that the matter—
 - (i) may need to be produced for the purposes of any legal proceedings; and
 - (ii) might otherwise be unavailable for those purposes,the matter may be retained until those proceedings are concluded.

(7) A Judge of a Parish Court or a Justice of the Peace may, on application by the proper officer, extend the time allowed under subsection (6)(a) for the detention of computer equipment, if satisfied

that the continuation of the detention is necessary for the purpose of an investigation of an offence, or any proceedings for an offence, under the customs laws.

(8) An officer shall issue a receipt for any goods, documents or computer equipment seized or detained during a search under this section, to the owner or occupier of the premises or other place concerned.

(9) A person shall not prevent an officer from gaining access to any premises or other place which that officer is entitled to access pursuant to a warrant issued under this section.

(10) Notwithstanding subsection (5), the person in control of the premises or other place concerned is entitled to demand that an officer, who seeks access thereto, produce—

- (a) the officer's identification card referred to in section 277; and
- (b) a warrant authorising the officer to enter and search the premises or place, as the case may be.

(11) If an officer, after having complied with a demand under subsection (10), is not immediately allowed entry to the premises or other place, the officer may use force to the extent necessary for the purpose of gaining entry in accordance with the warrant, including—

- (a) opening, or breaking through where necessary, any entrance to the area, premises or facility, or any door, window, room, enclosure, place, safe, chest, box, package or container that is locked and in respect of which the keys are not produced on demand or are otherwise not made available;
- (b) breaking through any fence, wall, roof, ceiling, ground or flooring.

(12) A person exercising powers under a warrant issued under this section may secure from other persons such assistance as is reasonably necessary for the purpose of executing the warrant.

219.—(1) An officer may stop and search any means of transport— Access to means of transport.

- (a) within a customs controlled area; or
- (b) on any road, if the officer has reasonable grounds to suspect that the means of transport contains any goods in respect of which a contravention of any customs law has been, or is being, committed.

(2) An officer may, at any time for the purposes of this section—

- (a) order the operator of a vessel, aircraft, or vehicle, to stop or land, as the case may require; or
- (b) if necessary, force the vessel, aircraft or vehicle, to stop or land, as the case may require.

(3) A person who refuses to stop or land (as the case may be) when required to do so by an officer under subsection (1) or (2), or to permit the search by the officer, commits an offence.

220.—(1) When performing a search of any premises or other place, or a means of transport, to which an officer has gained entry in accordance with section 218 or 219, in exercise of a power of search, the officer— Powers during search of premises or other place, or means of transport.

- (a) shall have access to every part of the premises or other place, or means of transport;
- (b) may rummage any part of the premises or other place, or means of transport;
- (c) may fasten down the hatchways of any vessel, or mark, lock up, seal or otherwise secure any goods or documents found in, or at the premises or other place, or means of transport; and
- (d) may search, in accordance with this sub-Part, any person found in, on or at the premises or other place, or means of transport.

(2) If any hatchways of a vessel have been fastened down, or any goods or documents have been marked, locked up, sealed or otherwise secured under subsection (1)(c)—

- (a) a person shall not, except with the permission of an officer—
 - (i) open the hatchways;
 - (ii) open, break, destroy, alter or in any way tamper with any such mark, lock or seal; or
 - (iii) remove the goods or documents; and
- (b) the person in control of the premises or other place, or means of transport, shall take all steps reasonable in the circumstances to prevent any contravention of paragraph (a).

(3) A person who contravenes subsection (2)(a) commits an offence.

Stopping or
calling on
persons.

221.—(1) Subject to subsection (2), an officer may, at any time, for the purpose of enforcing any provision of this Act or any other customs law—

- (a) stop or call on any person, whether or not the person is located inside or outside a customs controlled area; and
- (b) require the person to produce any items which the person—
 - (i) is carrying;
 - (ii) has brought into Jamaica; or
 - (iii) intends to take out of Jamaica.

(2) An officer may exercise the powers referred to in subsection (1)(a) and (b) in relation to any person inside or outside a customs controlled area if—

- (a) the person is located at or in any premises or other place, or in a means of transport, to which the officer has lawfully gained access; or

- (b) the officer has reasonable grounds to suspect that the person has—
 - (i) any goods that are subject to customs control, in respect of which a contravention of this Act or any other customs law is being or has been committed; or
 - (ii) any documents concerning—
 - (A) any goods that are subject to customs control, in respect of which a contravention of this Act or any other customs law is being, or has been, committed; or
 - (B) any activity which constitutes a contravention of this Act or any other customs law.

(3) If a person referred to in subsection (1) fails to stop when requested by an officer to do so, the officer may take such action, including the use of force, as is necessary in the circumstances to stop that person.

222.—(1) Subject to the provisions of this section, an officer who has reasonable grounds to suspect that a person is carrying goods that are subject to customs control, in respect of which a contravention of any customs law is being committed, may search the person, and any baggage carried by that person. Search of persons.

- (2) In the exercise of any powers under this section—
 - (a) a female shall only be searched by a female officer;
 - (b) a search that involves probing any orifice or cavity of the body shall be carried out only—
 - (i) pursuant to a warrant issued by a Judge of a Parish Court or a Justice of the Peace; and
 - (ii) by a duly registered medical practitioner, who along with the person being searched, such

medical assistants as are absolutely necessary in the circumstances, and a witness, if requested by the person being searched, shall be the only persons present during the search;

- (c) every search shall be carried out in a place and manner that affords the person being searched reasonable privacy; and
- (d) a search of an individual who is under the age of eighteen years shall only be conducted in the presence of the person's parent or guardian, or other person (not being an officer) for the time being having the charge, care or custody of that individual, unless such parent, guardian, or other person having the charge, care or custody of the individual cannot be located through reasonable effort.

Exclusion of liability for searches.

223. The Commissioner and every officer acting in the exercise of a power of search in accordance with the provisions of this sub-Part shall not be held liable, in connection with the search, on the grounds that no evidence of the commission of an offence was found during the search.

Inspection of goods.

224.—(1) An officer may inspect—

- (a) any goods within a customs controlled area or in or on any premises or other place, or any means of transport, within a customs controlled area;
- (b) any goods in the possession of a person within a customs controlled area;
- (c) any goods found during a search, under this sub-Part, of—
 - (i) any premises or other place, or means of transport; or
 - (ii) any person;
- (d) any goods on public display for sale;
- (e) any goods produced on request by an officer under this sub-Part;

- (f) any goods in respect of which the officer has reasonable grounds for suspecting that a contravention of this Act or any other customs law has been committed; or
- (g) any goods that are subject to customs control.

(2) Subject to the requirements of section 218 (power of entry and search), goods referred to in subsection (1) may be inspected at any time, without prior notice to any person.

(3) An officer may request any person selling, offering for sale or otherwise dealing in, processing or transporting, imported goods—

- (a) to produce the goods, or make the goods available for inspection, either immediately or at a time and place specified by the officer;
- (b) if the person is the declarant in relation to a goods declaration registered under this Act, not more than seven years prior to the date of a request under this subsection in respect of those goods, to produce proof of—
 - (i) a declaration for a customs procedure;
 - (ii) payment of the duty and tax applicable to the goods;
 - (iii) in the case of goods for commercial use, the marks and numbers of the packages or containers in which the goods were imported; and
 - (iv) compliance with any other requirements of the customs laws relating to the goods;
- (c) if the person is not the declarant referred to in paragraph (b), to disclose the name, address and other contact details of the person from whom the goods were obtained.

(4) If an officer has reasonable grounds to suspect that a person referred to in subsection (3) is concealing—

- (a) any goods or information which that person was required to produce under that subsection; or

(b) any goods in respect of which a contravention of this Act or any other customs law is being, or has been, committed, the officer may search that person in accordance with the provisions of section 222(2).

(5) A person who fails to comply with a request made to that person under subsection (3) commits an offence.

Inspection of documents.

225.—(1) Subject to the requirements of section 218 (power of entry and search), an officer may inspect—

- (a) any documents—
 - (i) found during a search, under this sub-Part, of any premises or other place, or means of transport;
 - (ii) produced to the officer pursuant to a request under this sub-Part; or
 - (iii) that relate to any act or omission which the officer has reasonable grounds to suspect constitutes a contravention of this Act or any other customs law;
- (b) any documents that relate to—
 - (i) any premises or other place, or means of transport within a customs controlled area;
 - (ii) any premises or other place, or means of transport, searched under this sub-Part;
 - (iii) any goods within a customs controlled area, including any goods in, on or at, any premises or other place, or in a means of transport, within a customs controlled area;
 - (iv) any goods found during a search, under this sub-Part, of any premises or other place, or means of transport;
 - (v) any goods produced on the request of an officer under this sub-Part;

- (vi) any goods in respect of which the officer has grounds to suspect that a contravention of this Act or any other customs law has been committed; or
 - (vii) any other goods that are subject to customs control; and
- (c) any records that a person is required to keep or produce under this Act, or any other customs law relating to goods to which this Act applies.

(2) The power to inspect documents under this section includes, to the extent necessary for the enforcement of this Act or any other customs law—

- (a) examining the documents;
- (b) copying or making extracts from the documents;
- (c) making audio or video recordings of the documents; and
- (d) removing the documents in order to make copies, extracts or recordings, or in order to carry out further examination of the documents.

(3) An officer who removes documents pursuant to subsection (2)(d) shall—

- (a) provide, in the form prescribed by Rules, a receipt for the documents; and
- (b) return the documents within a reasonable time, unless the documents are otherwise detained in accordance with this Act.

(4) An officer may, for the purposes of subsection (1), require any person who is in possession, or who has custody or control, of a document referred to in that subsection to—

- (a) produce the document or make the document available for inspection, either immediately or at a time and place specified by the officer; or

(b) furnish the officer with a copy of the document.

(5) An officer may require any person to produce, either immediately or at a time and place specified by the officer, any document which that person is required under this Act or any other customs law to submit and has failed to submit.

Investigative powers. **226.** An officer may, for the purposes of this Act or any other customs law—

- (a) require a person found at, in, or on, any premises or other place, or in a means of transport, accessed by the officer pursuant to a power of search under this sub-Part, and who the officer has reasonable grounds to suspect has the relevant information, to answer any question concerning—
 - (i) any goods, documents or persons in, on or at the premises or other place or in the means of transport, as the case may be;
 - (ii) any goods or documents produced by that person pursuant to a requirement under this sub-Part; or
 - (iii) any act or omission constituting an offence under this Act or any other customs law;
- (b) require a person stopped or called on under this sub-Part, to answer any question concerning any goods or documents found on that person;
- (c) take photographs and make audio-visual recordings of anything, or any person, that may be—
 - (i) relevant for the purpose of any inspection or investigation under this Act; or
 - (ii) evidence for the purpose of any criminal or civil proceedings under this Act or any other customs law.

Information on oath. **227.—(1)** A person who provides information to the Commissioner for the purposes of this Act shall take all reasonable care to ensure that

the information provided is correct in all material particulars, and a person who contravenes this subsection commits an offence.

(2) The Commissioner or a proper officer may administer any oath in relation to the giving of information under this Act.

228.—(1) If under this sub-Part a person who is required to produce any goods or documents, or to answer any question, fails to do so, that person commits an offence and an officer may issue a notice to that person directing the person to appear before that officer or any other officer specified in the notice, at a time and place specified in the notice, to, as the case may be—

Failure or refusal to produce goods or documents or to answer questions.

- (a) produce the goods or documents concerned; or
- (b) answer the questions concerned.

(2) A notice under subsection (1)—

- (a) shall be in writing, in such form as may be prescribed by Rules;
- (b) shall specify the goods, documents or questions, as the case may be, concerned; and
- (c) may require the person to answer questions under oath or affirmation.

(3) A person to whom a written notice is issued under this section shall comply with the notice and shall answer truthfully all questions put to the person in respect of the matter.

(4) Nothing in this section or section 226(a) or (b) shall be construed as compelling any person to answer any question which may tend to incriminate that person.

229.—(1) If any container or package in which goods that are not in free circulation are transported is not sealed in accordance with requirements prescribed under this Act, an officer may—

Securing goods not in free circulation.

- (a) direct the person responsible for the sealing to affix the appropriate seal or fastening to the container or package; or

(b) at the cost of the person responsible for the sealing, affix the appropriate seal or fastening to the container or package.

(2) An officer may, at any time, affix a seal or fastening to, add an additional seal or fastening to, or replace any seal or fastening on, any container or package, containing goods that are not in free circulation.

Customs
supervision
of goods not
in free
circulation.

230. The Commissioner may require to be done under customs supervision anything that is required to be done under this Act in relation to goods that are not in free circulation.

SUB-PART C—Powers of Arrest

231.—(1) In addition to any power of arrest or detention under any other law, an officer may arrest any person whom the officer has reasonable grounds to believe has committed, is committing or is about to commit, an offence against a customs law, other than an offence in respect of which proceedings are stayed by virtue of section 254(5).

Officer's powers of arrest.

(2) If a person arrested, or liable to be arrested under a customs law escapes from or evades such arrest, that person may be arrested by an officer at any time within seven years after the date on which the person was first arrested, or liable to be arrested (as the case may be) under the customs law.

(3) A person arrested under this section shall be taken before a Judge of a Parish Court or a Justice of the Peace to be dealt with according to law.

232.—(1) Where an officer has reasonable cause to suspect that a person has committed an offence against any customs law, the officer may apply to a Judge of a Parish Court, or a Justice of the Peace, for a warrant authorising the arrest of that person.

Arrest of person under authority of warrant.

(2) Where an officer knows, or has reasonable cause to suspect, that a person who is liable to be arrested under any customs law is located on any premises, the officer may apply to a Judge of a Parish Court, or a Justice of the Peace, for a warrant to enter and search those premises and effect the arrest.

(3) A warrant of arrest issued by a Judge or Justice under subsection (1) or (2) may be executed by any officer.

(4) A person arrested under this section shall be brought before a Judge of a Parish Court or Justice of the Peace to be dealt with according to law.

233.—(1) An officer who, in the reasonable belief that the officer is arresting a specific person, arrests another person, is not liable for wrongful arrest unless it is established that the officer acted maliciously in making the arrest.

Non-liability for wrongful arrest.

(2) A constable, an officer, or any other person who assists an officer in making an arrest, or who is required to detain a person so arrested, and who reasonably believes that the person is the person who is to be or has been arrested in accordance with section 231 or 232, shall not be liable if the arrest is wrongful unless it is established that the person acted maliciously in assisting the arrest.

Sub-Part D—Carrying and Use of Arms and Ammunition

Use of
firearms.

234.—(1) The Commissioner may issue to an officer any of the following items—

- (a) subject to the provisions of the Firearms Act, an official firearm and ammunition;
- (b) non-lethal weapons, for the purpose of exercising the officer's functions under this Act, and an officer to whom any such item is issued shall be entitled to carry that item.

(2) The Commissioner may, after consultation with the Minister responsible for national security and subject to the Firearms Act, establish an armoury, appoint an armourer, and assign that armourer such functions and duties as are required, for the purposes of the customs laws.

(3) The Commissioner shall, in accordance with the general directions of the Minister responsible for finance, provide an account to the Minister responsible for national security, in respect of the armoury and, after considering the account, the Minister responsible for national security shall take such action (if any) as that Minister considers appropriate.

Sub-Part E—Detention, Seizure and Confiscation of Goods

Power to
detain goods.

235.—(1) An officer may detain goods under customs control, or documents relating to such goods—

- (a) for the purpose of investigating or determining whether—
 - (i) a contravention of this Act or any other customs law has been committed;

- (ii) the goods are to be excluded or exempted from a requirement of this Act or any other customs law, or are goods in respect of which an authorisation or other special dispensation applies;
 - (iii) the goods are prohibited, or restricted, goods and are being dealt with in contravention of any law; or
 - (iv) the goods have been or are being used in the commission of an offence against a customs law;
- (b) if the detention of the goods or documents is permitted by any other law; or
 - (c) in such other circumstances as may be prescribed by regulations subject to affirmative resolution.

(2) Upon detaining goods under subsection (1), the officer shall issue a notice of detention to—

- (a) the declarant or, if there is no declarant, the importer or exporter (as the case may be); and
- (b) the person in whose custody the goods are, or are believed to be, at the time of detention.

(3) Subsection (2) does not apply to a person who is unknown or cannot be located through reasonable effort, and in that case the officer shall affix the notice to a conspicuous location at the place where the goods are detained.

(4) If goods are detained under this section while the goods are at a customs controlled area, the Commissioner shall issue a copy of the notice of detention to the operator of the customs controlled area.

(5) A notice of detention under subsection (1) shall be in the form prescribed by Rules.

236.—(1) Before inspecting goods that have been detained under this sub-Part, an officer shall—

- (a) notify the declarant of the date, time and place for the inspection; and that the declarant may opt to be present at the inspection; or

Inspection of
detained
goods.

- (b) require the declarant to be present at the inspection, by notice in writing stating the date, time and place for the inspection.

(2) An officer may inspect goods detained under this sub-Part, in the absence of the declarant, if—

- (a) the declarant fails to attend the inspection at the date, time and place specified in a notice under subsection (1); or
- (b) subsection (3) applies.

(3) An officer may dispense with the requirement for a notice under subsection (1) and proceed to conduct an inspection of goods if the officer is satisfied that giving notice of the date, time and place for the inspection would prejudice—

- (a) an investigation into an offence under this Act or any other law, or any interest of national security or public health; or
- (b) the exercise of the Commissioner's functions under this Act or any other law.

Termination
of detention.

237.—(1) Where goods are detained under this sub-Part but the grounds for the detention no longer exist or twelve months have elapsed since the date of the detention, the Commissioner shall—

- (a) either seize or confiscate the goods, if reasonable grounds for such seizure or confiscation exist under this Act or any other law, or terminate the detention of the goods;
- (b) notify the declarant of the action taken under paragraph (a); and
- (c) if the goods are kept at any premises that is not a customs controlled area, the Commissioner shall also notify the owner or occupier of the premises of the action taken under paragraph (a).

(2) Notwithstanding—

- (a) the time specified for a review or appeal under sub-Part C of Part XI; and
- (b) that the time allowed under subsection (1) has not elapsed, where no action is taken under subsection (1)(a) within ninety

days after the date of the detention, the declarant or, if there is no declarant, the importer or exporter (as the case may be) may at any time while the goods remain detained apply for a review or make an appeal, in accordance with sub-Part C of Part XI, against the detention.

238.—(1) The Commissioner may seize any goods detained under this sub-Part— Power to seize goods.

- (a) if the goods are liable to confiscation under this Act or any other customs law;
- (b) if the goods are, or may be, needed as evidence in any criminal proceedings under the customs laws;
- (c) if the seizure of the goods is otherwise permitted under this Act or any other law; or
- (d) in such other circumstances as may be prescribed by regulations.

(2) Goods seized under this section shall, for the duration of the seizure, be stored in accordance with section 242.

239.—(1) Upon seizing goods under section 238, an officer shall issue a notice of the seizure — Notice of seizure.

- (a) in the case of goods that were detained under section 235 at the time of the seizure, to the person to whom the notice of detention was issued;
- (b) in the case of goods other than goods referred to in paragraph (a), to—
 - (i) the declarant or, if there is no declarant, the importer or exporter (as the case may be); and
 - (ii) the occupier of the premises where the goods are located at the time of the seizure.

(2) Subsection (1)(b) shall not apply to a person who is unknown or cannot be located through reasonable effort, and in that case the officer shall affix the notice to a conspicuous location at the place where the goods are seized.

(3) A notice under subsection (1) shall be issued in the form and, subject to subsection (2), in the manner, prescribed by Rules and shall state the quantity and description of the goods seized.

Termination
of seizure.

240.—(1) The declarant in respect of goods seized under this sub-Part, or, if there is no declarant, the importer or exporter (as the case may be) may apply to the Commissioner for termination of the seizure.

(2) An application under subsection (1) shall—

- (a) state the reason why the seizure should be terminated; and
- (b) be made in such form and manner as may be prescribed by Rules.

(3) Upon considering an application under subsection (1), the Commissioner may—

- (a) grant the application subject to such conditions as the Commissioner considers appropriate for compliance with the customs laws in respect of the goods; or
- (b) refuse the application.

(4) Subject to subsection (5), if an application under this section is granted, the applicant shall pay to the Commissioner—

- (a) all duty, tax, charges and penalties due to the Commissioner in respect of the goods; and
- (b) any expenses incurred by the Commissioner in respect of—
 - (i) the seizure; and
 - (ii) if the goods were detained under section 235 before the seizure, the detention of the goods.

(5) Where an application under subsection (4) is granted because there were no grounds under this Part for the seizure, the applicant shall not be liable to pay the expenses referred to in subsection (4)(b).

(6) The Commissioner shall notify the applicant—

- (a) if the application under subsection (1) is granted, of the termination of the seizure; or

- (b) if the application under subsection (1) is refused, of the refusal and the grounds therefor.

(7) A copy of the notice given under subsection (6)(a) shall be given to the occupier of the premises on which the seized goods are kept.

241.—(1) Notwithstanding section 199, where an application for review is made or an appeal is brought against the decision of the Commissioner to refuse an application for the termination of a seizure, the Commissioner may apply to the Court for an order for the confiscation of the goods. Application for confiscation upon refusal to terminate seizure.

(2) The Commissioner shall—

- (a) give notice of the application under subsection (1) to—
 - (i) the declarant or, if there is no declarant, the importer or exporter (as the case may be); and
 - (ii) the occupier of the premises where the goods are located at the time of the seizure; and
- (b) publish a notice of the application in a daily newspaper in circulation throughout Jamaica, and may also publish the notice using such other means as the Commissioner considers appropriate to bring the application to the attention of the public.

(3) Subsection (2)(a)(ii) shall not apply to a person who is unknown or cannot be located through reasonable effort, and in that case the officer shall affix the notice to a conspicuous location at the place where the goods are seized.

(4) Where an application for the confiscation of goods is made under subsection (1), any person who claims an interest in the goods may, before the confiscation order is made, apply to the Court for an order under subsection (5) showing cause why the confiscation order should not be made.

(5) On an application under subsection (4), the Court shall make an order declaring the nature, extent and value (as at the time the

order is made) of the person's interest in the goods if the Court is satisfied—

- (a) that the person was not in any way involved in the commission of the offence on which the seizure was grounded; and
- (b) where the person acquired the interest during or after the commission of the offence, the person acquired the interest—
 - (i) for sufficient consideration; and
 - (ii) without knowing, or having reasonable grounds to suspect, that at the time the person acquired the interest the goods were connected with the offence.

(6) Subject to subsection (7), where a confiscation order has already been made under this section, a person who claims an interest in the goods concerned may, before the end of the period of sixty days commencing on the day on which the confiscation order is made or such longer period as the Court may allow having regard to all the circumstances, apply to the Court for an order under subsection (5).

(7) A person who—

- (a) had knowledge of the application for the confiscation order before the order was made; or
- (b) appeared at the hearing of that application, shall not, except with the leave of the Court, be permitted to make an application under subsection (6).

(8) Where a person has obtained an order under subsection (5) and the period allowed by rules of court with respect to the making of appeals has expired, the Minister shall direct that—

- (a) the goods or the part thereof to which the person's interest relates be promptly returned to the person within ninety-six hours; or
- (b) an amount equal to the value of the person's interest as declared in the order be paid to the person.

(9) In this section, “Court” means the Parish Court for the parish in respect of which the goods are seized.

242.—(1) Goods detained under section 235 or seized under section 238— Storage of detained or seized goods.

- (a) may, pending any action that may be taken in respect of the goods, be kept at the place where they were detained or seized, as the case may be, or be stored at any premises or warehouse, as the Commissioner may direct; and
- (b) in the case of goods that are perishable, shall be stored in accordance with Rules.

(2) A person shall not remove goods, from the place where they are kept pursuant to subsection (1), unless the Commissioner so permits.

(3) If the place where goods are kept pursuant to subsection (1) is not a customs controlled area, the Commissioner shall for the purposes of this Act have the same access and powers in respect of those goods as if that place were a customs controlled area.

(4) A person who contravenes subsection (2) commits an offence.

243.—(1) Subject to subsection (3), the Commissioner may confiscate— Confiscation of goods.

- (a) any goods in respect of which an offence against this Act or any other customs law is committed, in respect of which proceedings are stayed by virtue of section 254(5);
- (b) any goods that are required to be destroyed or otherwise disposed of in order to give effect to a provision of this Act or any other customs law;
- (c) any item (including any means of transport), that has been specially constructed, adapted, altered or fitted, in any manner for the purpose of concealing goods subject to customs control, in a manner calculated to deceive an officer;

- (d) any document in respect of which an offence falling within paragraph (a) has been committed or which relates to such an offence;
- (e) any goods imported contrary to any restrictions or conditions imposed under any other law, or that are required to be confiscated under any other law, and which the competent authority has directed the Commissioner to confiscate; or
- (f) any prohibited goods.

(2) In this section and sections 250 and 251, “competent authority” means the appropriate Government authority responsible for regulating the prohibited or restricted goods concerned.

(3) The Commissioner may confiscate any goods referred to in subsection (1), which were seized pursuant to a power under this sub-Part—

- (a) if after the expiration of sixty days after the date on which the goods were seized, no application for termination of the seizure is made under section 240; or
- (b) if an application for termination of the seizure has been made but has been refused and no application for review or appeal against the refusal has been made within the time allowed under sub-Part C of Part XI.

(4) Where an application for review, or an appeal is made against the refusal of an application to terminate a seizure, the Commissioner shall act in accordance with section 241.

(5) The Commissioner shall give written notice of the confiscation of goods under this section to—

- (a) in the case of goods seized under section 238, the person to whom notice of the seizure is required to be given; and
- (b) in any other case, the declarant or, if there is no declarant, the importer or exporter (as the case may be), or the person in possession of, and who appears to be in possession of, the goods at the time of the confiscation.

(6) Goods confiscated under this section become the property of the Crown.

244.—(1) The Minister shall direct the Commissioner to return any goods if the goods were confiscated in error. Withdrawal of confiscation.

(2) Where goods are directed to be returned under subsection (1), the Commissioner shall notify—

- (a) all persons to whom notice of the confiscation was issued; and
- (b) if goods confiscated under this sub-Part are kept at any premises, the owner or occupier of the premises.

245. Goods confiscated under this sub-Part shall be disposed of in such manner as the Minister may prescribe. Disposal of confiscated goods.

Sub-Part F—Prohibited and Restricted Goods

246.—(1) The Minister may, by order published in the *Gazette*, prohibit absolutely, the importation, exportation, or carriage coastwise, of— Power to prohibit importation, etc., of goods.

- (a) goods of any kind specified in the order; or
- (b) goods of any kind to or from any particular place, outside Jamaica, named in the order.

(2) The following goods are prohibited goods for the purposes of this Act—

- (a) any goods imported in contravention of any law prohibiting the importation of those goods; and
- (b) any goods in the process of being exported in contravention of any law prohibiting the exportation of those goods.

(3) A person who imports or exports prohibited goods or contravenes an order under subsection (1) commits an offence.

247. Goods under a trans-shipment, transit to export or stores procedure shall not be treated as prohibited goods under this sub-Part, unless the import or export of those goods under the trans-shipment, transit to export or stores procedure is expressly prohibited by any regulations made under this Act or by any other law. Savings for transit goods and stores.

Restricted goods.

248.—(1) Any goods that may only be imported into, or exported from, Jamaica in accordance with conditions or restrictions imposed by law are restricted goods for the purposes of this Act.

(2) The Minister may by order published in the *Gazette* specify in relation to—

- (a) goods of any kind specified in the order; or
- (b) goods of any kind intended to be imported, exported, or carried coastwise, to or from any particular place outside Jamaica named in the order,

the conditions which shall be required to be met for the goods to be imported, exported or carried coastwise.

Clearance of prohibited goods and restricted goods.

249.—(1) No person shall clear prohibited goods for a customs procedure.

(2) No person may clear restricted goods for a customs procedure unless—

- (a) that person submits to the Commissioner an authorisation for the import, possession or export of those goods; or
- (b) the authorisation referred to in paragraph (a) is issued or confirmed electronically by the competent authority for issuing the authorisation, in such manner as the Commissioner may direct.

(3) Notwithstanding subsections (1) and (2), but subject to subsection (4), imported prohibited or imported restricted goods destined for a place other than Jamaica may be cleared for trans-shipment, transit to export, or as stores.

(4) Imported prohibited or imported restricted goods shall not be trans-shipped, or placed under the transit to export procedure or the stores procedure, in circumstances where the import, export or possession of such goods is prohibited or restricted by any law the purpose of which is to—

- (a) combat illicit trade in narcotics, or arms and ammunition, or endangered species, or any other items prescribed by regulations;

- (b) combat the spread of contagious human, animal or plant diseases;
- (c) protect the public against hazardous substances;
- (d) protect public health or safety; or
- (e) give effect to any international obligation binding on Jamaica, except in accordance with the applicable provisions of that law.

(5) A person who attempts to clear goods in contravention of this section commits an offence.

250.—(1) Subject to subsection (2), the Commissioner shall detain, in accordance with section 235, any prohibited or restricted goods imported, or in the process of being exported in contravention of— Detention of prohibited or restricted goods.

- (a) any law; or
- (b) any term or condition imposed under any law.

(2) The following goods are excluded from detention under subsection (1)—

- (a) imported prohibited or imported restricted goods that are cleared under section 249(3) for trans-shipment or transit to export, or as stores, if the goods are—
 - (i) dealt with strictly in accordance with the provisions of this Act relating to that procedure; and
 - (ii) exported from Jamaica within the period applicable to those goods in accordance with that procedure;
- (b) prohibited or restricted goods that are on board a foreign-going means of transport when the means of transport enters Jamaica, if those goods are destined for a place other than Jamaica and remain on board that means of transport until the means of transport leaves Jamaica; and
- (c) prohibited or restricted goods that are on board a foreign-going means of transport, when the means of transport enters

Jamaica, as stores for that means of transport, if those goods—

- (i) are declared under section 50;
- (ii) are not off-loaded in Jamaica; and
- (iii) are used, or exported from Jamaica, on board that means of transport as stores for that means of transport,

unless the goods are goods referred to in section 249(4).

(3) The Commissioner shall promptly terminate the detention of goods under subsection (1) if—

- (a) the goods were detained in error; or
- (b) the competent authority requests the Commissioner to terminate the detention of the goods, unless the Commission has other grounds for detaining the goods under this Act.

(4) Subject to subsection (5), the Commissioner may—

- (a) on application by the declarant or, if there is no declarant, the importer, of prohibited or restricted goods detained under this section, terminate the detention of the goods and allow the applicant, to clear the goods for outright export and immediately export those goods from Jamaica, at the applicant's expense and under the supervision of the Commissioner;
- (b) on application by the person who intended to export prohibited or restricted goods that were in free circulation before being detained under this section, terminate the detention and allow the goods to revert to free circulation.

(5) The Commissioner may grant an application under subsection (4) only if the applicant submits proof to the Commissioner, in the manner prescribed by Rules, that the competent authority does not object to the application.

251.—(1) Goods detained under section 250 shall be dealt with in accordance with, as the case requires—

Disposal of
detained
prohibited or
restricted
goods.

- (a) the law under which the goods are prohibited goods or restricted goods;
- (b) the law regulating criminal proceedings in respect of those goods, if and to the extent that the goods are needed as evidence in any criminal proceedings; or
- (c) if the competent authority requests that the Commissioner dispose of the goods and the Commissioner accedes to the request, in accordance with that request.

(2) For the purposes of subsection (1)(c), the Commissioner—

- (a) may impose conditions, as to costs or otherwise, in acceding to a request; and
- (b) shall confiscate the goods in accordance with section 243.

(3) Prohibited or restricted goods referred to in subsection (1)(a) or (b) shall be handed over to, or kept under customs control for the purposes of the competent authority.

(4) Subject to subsections (3) and (5), a competent authority shall be responsible for the removal and disposal of prohibited or restricted goods detained under section 250.

(5) Prohibited or restricted goods—

- (a) imported, or in the process of being exported, in contravention of any law referred to in section 249(4) shall be dealt with in the manner provided for in that law, or if there is no provision in that law providing for the manner in which those goods shall be dealt with in the event of unlawful importation or exportation (as the case may be) then in accordance with the directions of the competent authority concerned; or
- (b) in any case where paragraph (a) does not apply, shall be detained or confiscated under this section, unless required

under subsection (3) to be handed over or kept, and shall be disposed of in accordance with the directions of the Minister and subject to the following principles—

- (i) in the case of goods referred to in section 246(2)(a) or 249(4), the goods shall be destroyed or otherwise disposed of in a way that will not allow the goods into free circulation in Jamaica;
- (ii) in the case of goods referred to in section 246(2)(b), the goods shall be disposed of in an appropriate manner, which may include—
 - (A) destroying the goods; or
 - (B) exporting or re-exporting the goods.

(6) Where prohibited or restricted goods are detained, confiscated, destroyed, or otherwise disposed of under this Act or any other customs law, the Commissioner shall be entitled to recover all the expenses related to such detention, confiscation, destruction or disposal, from—

- (a) the declarant; or
- (b) if there is no declarant, the importer or exporter of the goods, and any agent liable for the goods under section 270.

Effect on other laws relating to prohibited or restricted goods.

252. Nothing in this sub-Part shall be construed as affecting the application of any other law prohibiting, restricting or controlling the importation, possession or exportation of goods, to the extent that this sub-Part is inconsistent with that other law.

PART XIV—*Offences*

Specified offences. Third Schedule.

253.—(1) For the purposes of this Act, the offences set out in the first column of the Third Schedule are the specified offences, and the penalties specified in the second column of that Schedule shall apply respectively to the offences, upon summary conviction before, unless otherwise provided, a Judge of a Parish Court.

(2) In the case of a conviction for an offence under section 40(5) before a Parish Court, the Court shall if no request is made to it

under section 52 of the Proceeds of Crime Act, refer the matter to the Director of Public Prosecutions, along with the notes of evidence and the Court's observations thereon, for the purpose of considering whether an application ought to be made under section 52 of the Proceeds of Crime Act.

(3) The Minister may by order subject to affirmative resolution amend the Third Schedule.

254.—(1) For the purposes of this Act, the applicable offences are the offences set out in the Fourth Schedule, and any other offence to which an administrative penalty may be applied by virtue of any provision made by or under this Act. Administrative penalties. Fourth Schedule.

(2) Where the Commissioner has reasonable grounds to suspect that a person has committed an applicable offence, the Commissioner shall, in respect of the alleged offence—

- (a) issue an informal warning to the person;
- (b) issue a formal warning to the person; or
- (c) issue an administrative penalty notice to the person.

(3) For the purposes of subsection (2)—

- (a) an informal warning is a notice of the contravention given, without any particular requirement as to form, a record of which is maintained in accordance with Rules but which—
 - (i) shall not be taken into account in assessing a person's compliance with customs laws;
 - (ii) shall be taken into account in determining whether a formal warning or administrative penalty is issued in respect of any further contravention;
- (b) a formal warning is a written notice of the contravention, in the form prescribed by Rules, a record of which is maintained by the Commissioner in accordance with Rules, for the purpose of—
 - (i) assessing the person's compliance with customs laws; and

- (ii) determining whether an administrative penalty notice is issued in respect of any further contravention.

(4) An administrative penalty notice under this section is a notice in writing in prescribed form offering the person to whom it is issued the opportunity to discharge any liability to conviction of an applicable offence by payment of an administrative penalty under this section, and the notice shall—

- (a) give such particulars of the offence alleged as are necessary for giving reasonable information of the allegation; and
- (b) state—
 - (i) the period (whether fifteen days or a longer period) during which, by virtue of subsection (6) proceedings will not be taken for the offence; and
 - (ii) the amount of the administrative penalty payable by the person.

(5) Where a person is issued an administrative penalty notice under this section, proceedings shall not be taken against any person in respect of the applicable offence concerned until the end of fifteen days following the date of the notice or such longer period as may be specified in the notice.

(6) A person to whom an administrative penalty notice is issued under this section shall not be liable to be convicted of the applicable offence concerned—

- (a) if the person pays the administrative penalty with respect thereto in accordance with this section; and
- (b) if the offence is a continuing offence, the person has taken steps such that the offence no longer continues, before the later of expiration of the fifteen days following the date of the administrative penalty notice referred to in subsection (4) or such longer period as may be specified in the notice, or the date on which proceedings are begun in respect of the offence.

(7) In subsections (5) and (6), “proceedings” means criminal proceedings in respect of the act or omission constituting the offence concerned, and “convicted” shall be construed accordingly.

(8) Payment of an administrative penalty under this section shall be made to the Commissioner, and in any proceedings a certificate that payment of the administrative penalty was or was not made to the Commissioner by a date specified in the certificate shall, if the certificate purports to be signed by the Commissioner, be admissible as evidence of the facts stated therein.

(9) In any proceedings for an applicable offence, no reference shall be made to the giving of any notice under this section or to the payment or non-payment of an administrative penalty under this section, unless in the course of the proceedings or in some document which is before the court in connection with the proceedings, reference is made by or on behalf of the accused to the giving of such a notice, or, as the case may be, to such payment or non-payment.

(10) The conduct specified in Column 1 of the Fourth Schedule constitutes offences for which—

Fourth
Schedule.

- (a) the penalty on conviction specified in Column 2 of that Schedule shall apply, as the maximum penalty that may be imposed in relation to the respective offence, upon conviction before a Judge of a Parish Court; and
- (b) the administrative penalty specified in regulations made under subsection (11) shall apply in *lieu* of the respective offence, in accordance with the provisions of this section.

(11) The Minister may, subject to affirmative resolution, make regulations providing for any matter necessary for, or incidental to, the operation of this section, and, in particular, such regulations may—

- (a) prescribe—
 - (i) the form of notice to be issued under subsection (2)(c);
 - (ii) the nature of any information to be furnished to the Commissioner along with any payment of an administrative penalty;

- (iii) provisions for the cancellation or variation of notices issued under subsection (2)(c);
- (b) amend the Fourth Schedule; and
- (c) specify the administrative penalty that applies in *lieu* of conviction for the offence, and for that purpose may specify different levels of administrative penalty in respect of specified circumstances relating to the commission of the offence (for example, having regard to the gravity of the contravention, the value of the goods concerned, whether loss or damage is caused to any person, or the *mens rea* involved in the commission of the offence).

(12) The Commissioner shall not maintain a record of any administrative penalty, imposed under this section, longer than seven years after the date on which the administrative penalty notice in respect thereof was issued.

(13) Notwithstanding subsection (12), data relating to administrative penalties may be kept by the Commissioner if that data consists of statistical information that does not reveal the identity of, or any other personal information relating to, any person to whom an administrative penalty notice is issued.

(14) Information relating to administrative penalty notices may only be published by the Commissioner if it is statistical information as described in subsection (13).

Legal
proceedings.

255.—(1) Where a person charged with an offence under a customs law has absconded, that person may be tried, convicted and sentenced in that person's absence.

(2) An officer shall be deemed to be a competent witness at the trial of any matter relating to the enforcement of a customs law notwithstanding that the officer may be entitled to a reward upon the conviction of the party charged in the matter.

(3) In any legal proceedings concerning a customs law—

- (a) where any book or document submitted or kept under a customs law is required as evidence in any court as to the

transaction to which it refers, a copy of the same, certified by an officer to be a true copy thereof, shall be admissible for that purpose without the production of the original; and

- (b) copies of official documents certified to be true copies under the hand and seal or stamp of the office of—
- (i) any of the principal officers responsible for customs and excise in any jurisdiction having reciprocal arrangements with Jamaica in respect of the certification of documents for the purpose of any customs law;
 - (ii) any comptroller of revenue in any Commonwealth country or such other country as may be prescribed;
 - (iii) any Jamaican Consul or Vice-Consul in any other country,

shall be received as *prima facie* evidence of the contents thereof.

256.—(1) Notwithstanding anything contained in any other law, where a court imposes a monetary penalty for an offence under this Act, and the penalty is not paid, the court may order that in *lieu* of payment of that penalty the offender be imprisoned for a term not exceeding—

Further provisions in respect of penalties and remedies, on conviction.

- (a) one year, in any case where the monetary penalty concerned is one million dollars or less;
- (b) five years, in any case where the monetary penalty concerned exceeds one million dollars.

(2) Where in respect of any offence under this Act it is established that—

- (a) while engaged in the commission of the offence, the offender—
 - (i) used force, or the threat of harm to any person or property; or

(ii) was disguised in any way to conceal the offender's identity; or

(b) there are any other circumstances which the court considers to have aggravated the offence,

the offender shall, in *lieu* of the penalty that would otherwise be applicable for the offence, be liable on conviction to a penalty not exceeding three times the amount of that otherwise applicable penalty.

(3) Where a person is convicted of an offence under this Act, the court may, in addition to any penalty imposed under this Act, order the person convicted to pay a fixed sum as compensation to any person who has suffered loss as a result of the commission of the offence.

(4) An order under subsection (3) shall be without prejudice to any other remedy which the person who has suffered loss may have under any other law.

(5) The court may make an order under subsection (3) of its own motion or upon the application of any person in accordance with subsection (6).

(6) A person who has suffered loss as a result of the commission of the offence under this Part may apply in accordance with rules of court for an order under subsection (3), at any time before sentence is passed on the person against whom the order is sought.

Place where offence may be tried.

257. Notwithstanding anything contained in any other law, in any case where a question arises as to where in Jamaica an offence under a customs law is committed, the person alleged to have committed the offence may be tried before the Parish Court having jurisdiction in the place where the person is—

(a) arrested for the offence; or

(b) landed, if arrested off land.

Value of goods and determination of penalty.

258.—(1) Where the amount of the penalty applicable in respect of the contravention of a customs law is to be calculated based on the value of goods concerned, that value shall be determined in accordance with section 20.

(2) A certificate signed by the Commissioner as to the value of goods, determined in accordance with subsection (1), and the import duty and tax payable thereon shall be accepted by a court as *prima facie* evidence of the value of those goods and the import duty and tax payable thereon.

PART XV—*General*

259. The Commissioner may exercise any of the powers given to the Commissioner under this Act in the contiguous zone as defined by section 2 of the Maritime Areas Act, for the purposes relating to customs specified in section 20 of that Act. Exercise of powers in contiguous zone.

260.—(1) Subject to section 262(2), the Minister may make regulations in order to give effect to the provisions of this Act and, except as provided in section 261, prescribing anything required to be prescribed under this Act. Regulations.

(2) Without prejudice to the generality of subsection (1), regulations made under this section may provide for—

- (a) the charging and recovery of fees in respect of any matter under this Act;
- (b) the manner in which, and the persons to whom, fees and other charges under this Act are to be paid;
- (c) the remission, refund or waiver of, or the exemption from, fees or other charges (not including duty and tax) payable under this Act;
- (d) the rate of interest to be paid in respect of an overdue debt for the purposes of section 8, and the circumstances and manner in which such interest shall be paid;
- (e) the licensing of customs brokers.

261.—(1) Subject to section 262(2), the Commissioner may make rules in respect of any matter required to be determined, directed or prescribed by Rules under this Act and, without prejudice to the generality of the foregoing, such rules may make provision in respect of— Rules.

- (a) the communication systems administered by the Commissioner for the implementation of the customs laws,

including the conditions and requirements for electronic transactions with the Commissioner;

- (b) the form and contents of any report, notice, document or other information required to be submitted to the Commissioner or an officer, under this Act, and the manner of such submission;
- (c) the circumstances and manner in which, and the conditions on which any report, notice, or other document referred to in paragraph (b) may be amended;
- (d) subject to the provisions of this Act, the records that persons to whom this Act applies shall keep for the purposes of this Act, and the manner in which, period for which, and place at which, those records shall be kept;
- (e) the form of any notice required to be issued by the Commissioner under this Act;
- (f) the days and hours during which the services of the Customs Agency shall be provided to the public, and the working hours of officers for the purposes of doing anything required under the customs laws;
- (g) the provision of statements of accounts of the application of the proceeds of the sale of goods under section 122;
- (h) the issue by the Commissioner of non-binding advice on any matter;
- (i) subject to the provisions of all applicable laws, the procedure for the conduct of searches of premises, places, persons or things, under this Act (and different procedures may be specified for different types of searches);
- (j) the effective administration and control of Government warehouses; and
- (k) the conduct of activities in customs controlled areas, including with respect to the security of such areas.

(2) Rules made under subsection (1) shall be published in the *Gazette* and shall come into operation upon the expiration of fourteen days from the date of such publication.

(3) No rule made under this section shall be construed to have retroactive effect.

262.—(1) The Commissioner shall, on the public website of the Customs Agency and in such other manner as the Commissioner considers appropriate and expedient, publish or otherwise make freely available the customs laws, such administrative guidance and other information as the Commissioner considers relevant for publication in respect of the customs laws, and all information as to the applicable fees and forms required under this Act. Publications.

(2) Before any regulations or rules under this Act are brought into operation, the person responsible for making those regulations or rules (as the case may be) shall cause them to be brought to the attention of the public by publishing them on the public website of the Customs Agency, together with a notification inviting the public to submit comments on those regulations or rules within a specified period, not being less than twenty-one days before the regulations or rules (as the case may be) are brought into operation.

(3) The person responsible for making the regulations or rules shall revise the regulations or rules (as the case may be) as that person considers appropriate having regard to the comments submitted under subsection (2), before the regulations or rules are brought into operation.

(4) Subsections (2) and (3) shall not apply to any provisions relating to national security or which are necessary in the public interest, or in the event of any public emergency, so however, that such provisions shall be subject to negative resolution.

263.—(1) Unless exempted by Rules, every person who conducts business as a declarant, an importer, exporter, customs broker, carrier, cargo aggregator, operator of a customs controlled area, warehouse keeper, airport manager, port manager, person concerned with the coasting trade, agent, or other person who conducts business under any customs law, shall keep, or cause to be kept, in Jamaica in Records of
customs
business.

such form and manner as may be prescribed by Rules, all documents relating to the transaction of that business, for a period of seven years from the date of the particular transaction and make them available as required under subsection (2).

(2) A person to whom subsection (1) applies shall, within thirty days after being required to do so by the Commissioner or such longer period as the Commissioner may allow—

- (a) make available, to the Commissioner, the documents that the person is required to keep under that subsection, and any copies of such documents that the Commissioner may require;
- (b) answer any question relevant to any matter arising under this Act in respect of those documents; and
- (c) provide such facilities and assistance as an officer may require for the examination of the documents.

(3) A person who contravenes subsection (1) or (2)(a) commits an offence.

(4) A person who contravenes subsection 2(c) commits an offence.

264.—(1) The Commissioner may, by notice in writing require a person to whom section 263(1) applies, to produce, for inspection by an officer, any documents that the Commissioner considers relevant or necessary for the purposes of an investigation or audit under this Act.

Production of documents.

(2) A person required to produce a document under subsection (1) shall do so within thirty days after receipt of the notice or such longer period as the Commissioner may allow, and if the person fails to do so, the person commits an offence.

(3) It shall be a defence to any proceedings for non-compliance with subsection (2) for the person to show that the person had a lawful excuse for not producing the document.

265.—(1) Rules may prescribe the form and manner in which any document required to be kept under this Act shall be kept.

Manner in which documents are to be kept.

(2) If a document required to be kept under this Act is stored electronically, the person required to keep the document shall, at the request of an officer, cause the document to be made available to the officer in a form that—

- (a) is legible and intelligible without the need for any password, key, code or other method of deciphering it; and
- (b) can be taken away by the officer, and if the person fails to do so the person commits an offence.

(3) Where the Commissioner requires an original document to be produced in respect of any imported or exported goods, the Commissioner may—

- (a) require the document to be submitted in duplicate, and retain the duplicate; or
- (b) retain the original, if the document is not submitted in duplicate.

266.—(1) The Commissioner may take possession of, and retain, any document required to be produced under this Act.

Retention of documents by Commissioner.

(2) If the Commissioner takes possession of a document pursuant to subsection (1) or section 265(3)(b), the Commissioner shall provide the person from whom possession was taken with a copy thereof, certified under the seal of the Commissioner as a true copy.

(3) Every copy certified under subsection (2) is admissible as evidence in all courts and tribunals, and for all purposes, as if it were the original.

(4) Where the Commissioner retains a document obtained by the commissioner under this section or section 263 or 265, the Commissioner shall issue to the person from whom the document was obtained a receipt for the document, in such form as may be prescribed by Rules.

267.—(1) Subject to any express provision to the contrary in this Act, the proper officer may, at all reasonable times, enter any place where any document required to be kept under this Act is located and audit or examine the document, either in relation to specific transactions or to assess the adequacy and integrity of the method by which the document is created or stored.

Audit or examination of documents.

(2) For the purposes of subsection (1), the officer—

- (a) shall, subject to the provisions of this Act governing the entry and search of places, have full and free access to all lands, buildings, and other places, where any document that the officer considers—
 - (i) necessary or relevant for collecting any duty or tax due under any customs law or for enabling the performance of the functions of the proper officer; or
 - (ii) likely to provide information required for the purpose of enforcing any customs law, is located; and
- (b) may take extracts from, or copies of, any such document.

(3) A person in possession of any document referred to in this section, who refuses to permit the officer to audit, examine or take extracts or copies of the document, commits an offence.

Method of conveying notices, directions and other documents.

268.—(1) Any notice, direction, or other document required to be given by the Commissioner or an officer to any person under this Act may be given by—

- (a) delivering it to the person by hand;
- (b) sending it to the person by registered post addressed to that person's place of address as last supplied to the Commissioner by the person;
- (c) telefaxing it to the person at such telefax number as is supplied to the Commissioner by the person; or
- (d) transmitting it to the person electronically at such address as is supplied for that purpose to the Commissioner by the person.

(2) Where a person is required or permitted to give any document to the Commissioner, the document may be given to the Commissioner by—

- (a) delivering it by hand, addressed to the Commissioner at any customs office;

- (b) sending it by post addressed to the official business address of the Commissioner;
- (c) telefaxing it to the official number designated by the Commissioner for the receipt of telefaxes; or
- (d) transmitting the document electronically in the manner prescribed by Rules.

(3) Subsections (1) and (2) do not apply to a document in any case where this Act specifies a method of delivery for the document.

269.—(1) Every document submitted to the Commissioner for the purpose of any customs law shall be in such form as may be prescribed by Rules. Form of documents.

(2) Where any document required for the purposes of any customs law contains any words that are not in the English Language, the person required to provide the document shall, in accordance with Rules, provide with the document a correct translation of those words into the English Language.

(3) Where any declaration or other document—

- (a) is required by any customs law to be signed in the presence of the Commissioner or any particular officer; and
- (b) is signed in the presence of a witness who is known to, and approved by, the Commissioner as a witness for the purposes of this section,

the declaration or other document (as the case may require) shall be as valid as if it had been signed in the presence of the Commissioner or officer in whose presence it is required to be signed.

(4) Where the Commissioner is satisfied that any document referred to in subsection (1)—

- (a) contains any error of fact not affecting the amount of any assessment of duty and tax, fees or other charges payable under the customs laws; and

- (b) the interest of the integrity or accuracy of the document, or the proper implementation of the customs laws, necessitates the correction of the error,

the Commissioner may at any time correct the error, at the Commissioner's own instance or on the application of any person.

(5) Rules shall specify the witnesses known to, and approved by, the Commissioner for the purposes of subsection (3)(b).

Appointment
of agents.

270.—(1) This section applies to the appointment of agents by persons who conduct business under the customs laws.

(2) Subject to the provisions of this section, any action required to be performed by a declarant, or other person, conducting a transaction with the Commissioner, under this Act may be performed by an agent appointed in accordance with this section.

(3) A person shall not act as an agent unless appointed in accordance with this section.

(4) The appointment of the agent shall be evidenced in writing, in the manner prescribed by Rules.

(5) A person shall not be eligible to be appointed as an agent under this section if the person is not ordinarily resident in Jamaica, except in such circumstances as are specified by Rules.

(6) Rules made for the purposes of this section may—

- (a) identify the categories of persons entitled to act as agents;
- (b) specify the rights and responsibilities of agents;
- (c) specify conditions under which the Commissioner may decline to recognize, or carry out transactions with, an agent; and
- (d) prescribe the form for the appointment of an agent.

(7) When transacting business under this Act, an agent shall first disclose to the Commissioner the fact that he or she does so as an agent, and if required to do so by the Commissioner, shall produce to the Commissioner the form of appointment evidencing that person's appointment as agent in accordance with this section.

(8) A person who fails to make a disclosure, or who is unable to produce evidence of the appointment as required under subsection (7), shall be deemed to be acting on that person's own behalf and shall be personally liable in so acting.

(9) Subject to subsections (10) and (11), for the purposes of this section, an agent shall be jointly and severally liable with the principal, in respect of the acts performed as agent on behalf of a person who is not resident in Jamaica.

(10) A person who conducts a transaction with the Commissioner, as a customs broker, on behalf of another person is not liable for the payment of the duty and tax, fees and charges, in respect of the goods concerned, if—

- (a) the customs broker did not aid or abet the failure to pay;
- (b) took all steps to prevent the failure to pay; and
- (c) upon becoming aware of the failure to pay, promptly notified the Commissioner of the failure.

(11) Nothing in subsection (10) shall be construed as relieving a customs broker from liability in circumstances where—

- (a) the name and address of the person on whose behalf the customs broker purports to act is not disclosed on the goods declaration; or
- (b) payment of duty and tax was deferred on the basis of a deferment granted to the customs broker.

271. The Government shall not be held liable for any damage, loss, or expense, incurred by any person arising from any action or decision taken in good faith in the exercise of any power, duty or function of the Government, under this Act or any other customs law. Exclusion of liability.

272. The Commissioner may conclude agreements with persons, or with ministries, departments, public bodies (as defined by the Public Bodies Management and Accountability Act), or Executive Agencies (as defined by the Executive Agencies Act), of Government for the purpose of— Agreements.

- (a) improving the ability of the respective parties to execute their duties;

- (b) enhancing the level of cooperation between the respective parties;
- (c) securing and expediting the clearance and release of goods;
- (d) enhancing the security of goods, persons, or places, that are subject to this Act; or
- (e) for any other purpose in connection with this Act or any other customs law.

Payment of rewards.

273. The Commissioner may, with the approval of the Minister, pay a reward to a person who provides information to the Commissioner about an offence against any customs law, or who assists in the recovery of any monetary penalty payable to the Commissioner under any customs law.

Discretionary power in special circumstances.

274. The Commissioner may permit the clearance, unloading, removal or loading of goods, and the reporting and customs processing of vessels and aircraft, in such form and manner as the Commissioner may direct to meet the exigencies in any case to which the customs laws may not be conveniently applicable.

Powers of officers.

275.—(1) For the purpose of enforcing the customs laws, a proper officer shall have the same powers, authorities and privileges as a constable in respect of the powers of—

- (a) entry and search of premises and other places, and means of transport;
- (b) seizure and detention of items and evidence;
- (c) search, detention and arrest of persons;
- (d) calling on and questioning persons;
- (e) the inspection of goods and documents; and
- (f) the investigation of offences under this Act or any other customs laws,

in accordance with Part XIII.

(2) A person who obstructs an officer who is performing an enforcement function under Part XIII, or fails to comply with a lawful request of the officer made in the performance of any such function, commits an offence.

276.—(1) Any of the duties imposed on the Commissioner by this Act or any other enactment may be performed, either in place of or concurrently with the Commissioner, by any officer so authorised by the Commissioner, subject to such conditions (if any) as the Commissioner thinks fit.

Acts on
behalf of
Commissioner.

(2) Subject to subsection (9), the Commissioner may, pursuant to an agreement made under section 272, delegate, in accordance with subsection (3) any of the Commissioner's powers under this Act to such individual (not being an officer), Ministry of Government, public body as defined by the *Public Bodies Management and Accountability Act*, or Executive Agency as defined by the *Executive Agencies Act*, as the Minister considers suitably qualified for the purpose.

(3) A delegation under subsection (2) shall—

- (a) be in writing;
- (b) specify the entity to whom the delegation is made;
- (c) specify the functions delegated; and
- (d) state the period of the delegation, being a period not exceeding three years,

and notice of the delegation, and any suspension or revocation thereof, shall be published in the *Gazette* and by such other means as the Commissioner considers appropriate to bring the matter to the attention of the public.

(4) A delegation under subsection (2) may be renewed for successive periods.

(5) The Commissioner may suspend or revoke a delegation under subsection (2) in accordance with the terms of the agreement made under section 272 in respect of the delegation.

(6) Notwithstanding subsection (5), the Commissioner may revoke a delegation—

- (a) on ground of any neglect of duty or misconduct of the delegate;
- (b) at the written request of the delegate; or

- (c) where the delegate is incapacitated due to illness or any other cause such that the delegate is unlikely to be able to carry out the functions delegated.

(7) Where a delegation is suspended or revoked under this section, the delegate shall surrender to the Commissioner all documents and other items received in connection with the delegation.

(8) Every person employed in a duty or service relating to a customs matter—

- (a) by the order, or with the express concurrence, of the Commissioner; or
- (b) pursuant to a power of delegation under this section, is deemed, in respect of that duty or service, to be an officer.

(9) Nothing in this section shall be construed as entitling the Commissioner to delegate the power to make rules under section 261 or any other provision of this Act.

(10) Every act required by law to be done at a particular place within a customs controlled area, if done within that customs controlled area at any place specified by the Commissioner for such purpose, is deemed to be done at the particular place so required by law.

Functions and
duties of
officers.

277.—(1) An officer may exercise the powers, and shall perform the duties—

- (a) assigned to officers generally, or to that officer specifically; or
- (b) delegated to officers generally, or to that officer specifically, under this Act or any other law.

(2) The Commissioner shall issue an identification card, in such form as may be prescribed by Rules, to each officer.

(3) An officer purporting to any person to exercise any power under this Act shall, on request by that person, produce the identification card issued to that officer under subsection (2), for inspection.

(4) A person who ceases to be an officer shall return the identification card issued to that person under subsection (2) to the Commissioner.

278. Unless otherwise expressly provided, the Minister may by instrument in writing delegate any of the Minister's functions under this Act, other than the power to make regulations, to the Commissioner. Delegation by Minister.

279.—(1) Subject to subsection (2)— Confidentiality.

- (a) every person having an official duty under, or being employed in the administration of, this Act, or coming into possession of any information by virtue of an authorisation or agreement referred to in subsection (2), shall regard and deal with as confidential, all documents and other information in respect of matters under this Act; and
- (b) no person referred to in paragraph (a), who has possession or control over any document or other information, in respect of any matter under this Act, shall disclose the document or anything therein, to any person,

and a person who contravenes this section commits an offence.

(2) Nothing in this section shall prevent the disclosure of a document or other information—

- (a) by the Commissioner, or any person so authorised by the Commissioner, for the purposes of this Act;
- (b) by the Commissioner, or a person authorised by the Commissioner, to any department of Government, public body (as defined by section 2 of the *Public Bodies Management and Accountability Act*) or Executive Agency (as defined by section 2 of the *Executive Agencies Act*) for the purpose of the performance of a function under any law;
- (c) by the Commissioner pursuant to a requirement under any other law, or any treaty, international agreement or arrangement, to which Jamaica is a party;
- (d) by the Commissioner to any person pursuant to an agreement entered into between the Commissioner and that person for

the purpose of assisting the Commissioner in carrying out any function under this Act;

- (e) by any person, in accordance with an authorisation for such disclosure, given by the Commissioner pursuant to an agreement referred to in paragraph (d); or
- (f) with the consent of the person who provided the document, if the disclosure with that consent is not contrary to any other law or to any duty of confidentiality owed by the Commissioner to any other individual.

Amendments
to other
enactments.

280.—(1) The *Council of Legal Education Act* is amended in—

- (a) the marginal note to section 5 by deleting the words “and transfer tax” and substituting therefor the words “, transfer tax and import duties and taxes”;
- (b) in section 5 by inserting the following as subsection (4)—

“ (4) No import duty or tax shall be payable upon any article imported into Jamaica or taken out of bond in Jamaica by the Council of Legal Education and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Council.”.

(2) The *General Consumption Tax Act* is amended—

- (a) in section 16—
 - (i) by inserting next after subsection (2) the following as subsection (2A)—
 - “ (2A) Where the prescribed goods are imported goods, the reference to the Commissioner shall be construed as a reference to the Commissioner of Customs.”;
 - and
 - (ii) in subsection (5), by deleting the word “Queen’s” and substituting therefor the word “Government”;

- (b) in the First Schedule, in item 1 under the heading “Group 11—*Motor Vehicles*”—
- (i) by deleting the words “US\$35,000 CIF” and substituting therefor the words “the amount specified in item 1A”;
 - (ii) in paragraph (d) by—
 - (A) inserting immediately before the words “persons employed” the words “the following”;
 - (B) deleting the word “or” at the end of sub-paragraph (ii), re-numbering sub-paragraph (iii) as sub-paragraph (iv) and inserting the following as sub-paragraph (iii)—
 - “ (iii) bursars;”;
 - (C) inserting next after sub-paragraph (iv) (as renumbered) the following sub-paragraphs—
 - “ (v) guidance counsellors;
 - (vi) deans of discipline;”;
 - (iii) in paragraph (g) by inserting immediately before the word “nurses” the word “registered”;
 - (iv) by deleting paragraph (h) and inserting next after paragraph (g) the following paragraphs—
 - “ (h) persons recruited overseas by the University of Technology, for employment at that University;
 - (i) persons who, having held an overseas scholarship awarded by the Government—
 - (i) return to Jamaica on completion of the courses to which the scholarship relates; and
 - (ii) are employed to the Government;”;

(v) by deleting paragraphs (p), (q), (r) and (s) and substituting therefor the following—

“ (p) chairpersons of Municipal Corporations and Mayors of City Municipalities;

(q) councillors of Municipal Corporations;

(r) lecturers who are members of the Mona Campus Chapter of the West Indies Group of University Teachers, and who are eligible for commuted allowance or full upkeep allowance;

(s) lecturers employed to the University of Technology, who are eligible for commuted allowance or full upkeep allowance;”;

(vi) by deleting paragraph (w) and substituting therefor the following—

“ (w) officers who are employed to any of the following entities and are eligible for commuted allowance or full upkeep allowance—

4-H Clubs

Architects Registration Board

Banana Board

Bath Fountain of St. Thomas
the Apostle

Caribbean Maritime University

Civil Aviation Authority

Consumer Affairs Commission

Council of Community
Colleges of Jamaica

Council of Professions
Supplementary to
Medicine

Dental Council

Early Childhood Commission

Fair Trading Commission

Hazardous Substances
Regulatory Authority

Institute of Jamaica

Institute of Sports

Integrity Commission

Island Traffic Authority

Jamaica Agricultural Society

Jamaica Anti-Dumping
Commission

Jamaica Council for Persons
with Disability

Jamaica Cultural Development
Commission

Jamaica Dairy Development
Board

Jamaica Intellectual Property
Office

Jamaica International Financial
Services Authority

Jamaica Library Services

Jamaica National Heritage
Trust

Jamaica Tourist Board

Jamaica Promotions
Corporation

Legal Aid Council
Maritime Authority of
Jamaica
Medical Council
Milk River Hotel and Spa
National Commission of
Science and Technology
National Council on
Education
National Library of Jamaica
National Parenting Support
Commission
National Solid Waste
Management Authority
North East Regional Health
Authority
Nursing Council
Office of Disaster
Preparedness and
Emergency Management
Pharmacy Council
Planning Institute of Jamaica
Police Civilian Oversight
Authority
Private Security Regulation
Authority
Professional Engineers
Registration Board
Public Broadcasting
Corporation of Jamaica

Quarantine Authority
Rural Agricultural
Development Authority
Scientific Research Council
South East Regional Health
Authority
Southern Regional Health
Authority
Special Economic Zones
Authority
Statistical Institute of Jamaica
Tax Administration Jamaica
Tourism Enhancement Fund
University Council of
Jamaica
University Hospital of the
West Indies
University of Technology
Water Resources Authority
Western Regional Health
Authority,

and any statutory body that the Minister may, by order published in the *Gazette*, amend this paragraph to include;”;

- (vii) in paragraph (x) by inserting next after the words “Regional Supervisors” the words “and who are eligible for commuted allowance or full upkeep allowance”;

(c) in the First Schedule, under the heading “Group 11—*Motor Vehicles*” by inserting next after item 1 the following item—

“ 1A. The specified amount for the purposes of item 1 is, in the case of—

- (a) the Prime Minister or a former Prime Minister, US\$60,000 CIF;
- (b) the Leader of the Opposition, the President of the Senate, the Speaker of the House of Representatives, a Cabinet Minister or the Attorney-General, US\$55,000 CIF;
- (c) a member of Parliament, other than a member specified in paragraph (a) or (b), US\$50,000 CIF; and
- (d) any other person referred to in item 1, US\$45,000 CIF.”.

(3) The *Proceeds of Crime Act* is amended in the Second Schedule thereto by renumbering paragraph 19 as paragraph 20 and inserting the following as paragraph 19—

“19. An offence under section 40(5) of the Customs Act.”.

Repeal of
Customs Act.

281. The Customs Act, 1941, is hereby repealed.

TABLE OF CONTENTS

General Note

Abbreviations and Symbols

List of Titles of Sections and Chapters

General Rules of Interpretation of the Harmonized System

Part 1 – Schedule of Rates

Part 2- List of Commodities Ineligible for Conditional Duty Exemptions.

Part 3 – List of Goods in Relation to Which Those Subject to a 50% Rate of Duty Immediately Before the 1st day of April, 1994, are Excluded From Exemption Under this Schedule

Part 4 – Productive Inputs Relief for the Production of Primary Products and the Manufacture of Goods

Part 5- Productive Inputs Relief for the Tourism Industry

Part 6 – Productive Inputs Relief for Creative Industries

Part 7 – Productive Inputs relief for the HealthCare Sector

Part 8 – Goods Imported for Meetings, Incentives, Conventions or Expositions

GENERAL NOTE

The classification structure of the Schedule of Rates is based on the 2017 Sixth Edition Harmonized Commodity Description and Coding System, commonly known as the Harmonized System (HS). The Statistical Classification Numbers are based on the Standard International Trade Classification, Fourth Revision. The units for statistical classification are based on the metric system.

The General Rules for the Interpretation of the Harmonized System provide the principles on which classification under that System is based and are an integral part of the classification structure of the Schedule of Rates, as are the Section, Chapter and Additional (Caribbean Community) CARICOM Guidelines.

The rates of duty shown in the Schedule of Rates will be applicable to imports from third countries into the CARICOM Member States as well as to goods traded among the CARICOM Member States which do not qualify for Community treatment.

In the Schedule of Rates, the letters **A**, **C** and **D** appear in the column headed "Rate of Duty" in several places throughout the Schedule. The inclusion of these letters instead of an actual tariff rate is intended to signify that reference should be made to one of the **Lists, A, C and D**, in which will be found the agreed Common External Tariff (CET) rates as well as the rates which the individual Member States will be applying pursuant to decisions taken by the Council for Trade and Economic Development (COTED).

The List of Conditional Duty Exemptions sets out those goods which, when imported for the purposes stated in the List, may be admitted into the importing Member State free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority of the Member State. Less Developed Countries (LDC) Member States may apply the facility of conditional duty exemption by the inclusion in their national Customs Tariffs of a 'zero' rate, or a rate lower than that shown in the Schedule of Rates, in accordance with the decision of the COTED to so reflect the duty relief. Conditional duty exemption would be accorded to all other items eligible therefor in accordance with the Rules Governing the Application of the List of Conditional Duty Exemptions.

Part I of the List of Items Ineligible for Duty Exemption itemises goods that are not eligible for the grant of exemption from duty (in whole or in part) where they are imported "For use in Industry, Agriculture, Fisheries, Forestry and Mining" (**Section I of the List of Conditional Duty Exemptions**).

At the same time, the items set down in **Parts I and II** of the List of Items Ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For Other Approved Purposes" (**Section XI of the List of Conditional Duty Exemptions**), except where the items have been made available as gifts or on a concessionary basis.

The List of Items Ineligible for Duty Exemption includes those items produced in the Caribbean Community in quantities which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

Except where the context otherwise requires, "percent" or the symbol "%" means percentage of value.

ABBREVIATIONS AND SYMBOLS

AC	-	alternating current
ASTM	-	American Society for Testing Materials
Bq	-	becquerel
OC	-	degree(s)
cc	-	Celsius cubic
cg	-	centigram(s)
cm	-	centimetre(s)
cm ²	-	square centimetre(s)
cm ³	-	cubiccentimetre(s)
cN	-	centinewton(s)
360 ^o	-	360 degrees
DC	-	directcurrent
G	-	gram(s)
g.v.w	-	gross vehicleweight
Hz	-	hertz
IR	-	infra-red
Kcal	-	kilocalorie(s)
kg	-	kilogram(s)
kgf	-	kilogramforce
kN	-	kilonewton(s)
kPa	-	kilopascal(s)
kV	-	kilovolt(s)
kVA	-	kilovolt(s)-ampere(s)
kvar	-	kilovolt(s)-ampere(s)-reactive
kW	-	kilowatt(s)
kWh	-	kilowatthour(s)
l	-	litre(s)
m	-	metre(s)
<i>m</i>	-	meta
m ²	-	squaremetre(s)
m ³	-	cubicmetre(s)
μCi	-	microcurie
mg	-	milligram(s)
mm	-	millimetre(s)
mN	-	millinewton(s)
MPa	-	megapascal(s)
N	-	newton(s)
No.	-	number
o-	-	ortho-

p-	-	para
t	-	tonne(s)
PVC	-	polyvinyl chloride
r.p.m.	-	revolutionsper minute
u	-	pieces/items
u(jeu/pack)	-	packs
UV	-	ultra-violet
V	-	volt(s)
vol.	-	volume
W	-	watt(s)
%	-	percent
xo	-	x degree(s)
2u	-	pairs
12u	-	dozens
1,000u	-	thousandsofpieces/items

Examples

1500g/m ²	-	meansonethousandfive hundredgramspersquaremetre
150C	-	meansfifteen degreesCelsius
1,000kWh	-	meansonethousandkilowatthours
1,000u	-	meansthousandsofpieces/items

LIST OF TITLES OF SECTIONS AND CHAPTERS

SECTION 1

LIVE ANIMALS AND ANIMAL PRODUCTS

Section Notes

Chapters

1. Live animals
2. Meat and edible meat offal
3. Fish and crustaceans, molluscs and other aquatic invertebrates
4. Dairy produce, birds' eggs, natural honey, edible products of animal origin, not elsewhere specified or included
5. Products of animal origin, not elsewhere specified or included

SECTION II
VEGETABLE PRODUCTS

Section Notes

Chapters

6. Livetreesandotherplants;bulbs,rootsandthelike;cutflowers andornamental foliage
7. Ediblevegetables andcertain roots andtubers
8. Ediblefruitandnuts;peel ofcitrusfruitor melons
9. Coffee, tea, maté andspices
10. Cereals
11. Productsof themilling industry,malt,starches, inulin,wheatgluten
12. Oilseedsandoleaginousfruits;miscellaneousgrains,seedsandfruit; industrial or medicinalplants;straw andfodder
13. Lac;gums, resins andother vegetablesaps and extracts
14. Vegetable plaitingmaterials,vegetableproductsnotelsewhere specified or included

SECTION III

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

Section Notes

Chapters

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

SECTION IV

PREPAREDFOODSTUFFS; BEVERAGES, SPIRITS ANDVINEGAR; TOBACCOANDMANUFACTURED TOBACCOSUBSTITUTES

Section Notes

Chapters

16. Preparationsofmeat,of fishorofcrustaceans,molluscsor
otheraquatic invertebrates
17. Sugars andsugar confectionery
18. Cocoa and cocoapreparations
19. Preparationsof cereals,flour, starchor milk;pastrycooks' products
20. Preparations ofvegetables, fruit, nutsor other partsofplants
21. Miscellaneousediblepreparations
22. Beverages,spirits andvinegar
23. Residues andwastefrom thefood industries;prepared animal fodder
24. Tobacco andmanufacturedtobacco substitutes

SECTION V

MINERAL PRODUCTS

Section Notes

Chapters

25. Salt; sulphur; earthsandstone; plastering materials, lime and cement
26. Ores, slag and ash
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes

Chapters

28. Elements; inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
29. Organic chemicals
30. Pharmaceutical products
31. Fertilizers
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations
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
35. Albuminoid substances; modified starches; glues; enzymes
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
37. Photographic or cinematographic goods
38. Miscellaneous chemical products

SECTION VII

PLASTICS ANDARTICLES THEREOF;RUBBER ANDARTICLES THEREOF

Section Notes

Chapters

39. Plastics and articlesthereof

40. Rubber andarticlesthereof

SECTION VIII

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

Section Notes

Chapters

41. Raw hides and skins (other than furskins) and leather
42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
43. Furskins and artificial fur; manufactures 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

Section Notes

Chapters

44. Wood and articles of wood; wood charcoal
45. Cork and articles of cork
46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

SECTION X

PULPOFWOOD OR OFOTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED(WASTEAND SCRAP) PAPER OR PAPERBOARD; PAPER ANDPAPERBOARDAND ARTICLES THEREOF

Section Notes

Chapters

47. Pulpofwoodorofotherfibrouscellulosicmaterial;recovered
(wasteandscrap)paper or paperboard
48. Paper andpaperboard;articlesofpaperpulp, ofpaper or ofpaperboard
49. Printedbooks,newspapers,picturesandotherproductsoftheprinting
industry;manuscripts, typescripts andplans

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes

Chapters

50. Silk
51. Wool, fine or coarse animal hair; horse hair yarn and woven fabric
52. Cotton
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
54. Man-made filaments; strip and the like of man-made textile materials
55. Man-made staple fibres
56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
57. Carpets and other textile floor coverings
58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
60. Knitted or crocheted fabrics
61. Articles of apparel and clothing accessories, knitted or crocheted
62. Articles of apparel and clothing accessories, not knitted or crocheted
63. Other made-up textile articles, e.g. blankets, bed and table linen; sets; worn clothing and worn textile articles; rags

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

Section Notes

Chapters

64. Footwear, gaiters and the like; parts of such articles
65. Headgear and parts thereof
66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Section Notes

Chapters

68. Articles of stone, plaster, cement, asbestos, mica or similar materials
69. Ceramic products
70. Glass and glassware

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,
PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES
THEREOF; IMITATION JEWELLERY; COIN

Section Notes

Chapters

71. Natural or cultured pearls, precious or semi-precious stones,
precious metals, metals clad with precious metal and articles thereof;
imitation jewellery; coin

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes

Chapters

72. Iron and steel
73. Articles of iron or steel
74. Copper and articles thereof
75. Nickel and articles thereof
76. Aluminum and articles thereof
77. *(Reserved for possible future use in the Harmonized System)*
78. Lead and articles thereof
79. Zinc and articles thereof
80. Tin and articles thereof
81. Other base metals; cermets; articles thereof
82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
83. Miscellaneous articles of base metal

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

Section Notes

Chapters

- 84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
- 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

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes

Chapters

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
87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
88. Aircraft, spacecraft, and parts thereof
89. Ships, boats and floating structures

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

Section Notes

Chapters

90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
91. Clocks and watches and parts thereof
92. Musical instruments; parts and accessories of such articles

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Section Notes

Chapters

93. Arms and ammunition; parts and accessories thereof

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Section Notes

Chapters

94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings
95. Toys, games and sports requisites; parts and accessories thereof
96. Miscellaneous manufactured articles

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Section Notes

Chapters

- 97. Works of art, collectors' pieces and antiques
- 98. *(Reserved for special uses by Contracting Parties)*
- 99. *(Reserved for special uses by Contracting Parties)*

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

Classification of goods in the Harmonized Commodity Description and Coding System (“the Nomenclature”) shall be governed by the following principles:

Rule 1

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

Rule 2

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

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

Rule 3

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

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

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

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

Rule 4

Goods which can not be classified in accordance with the above Rules shall be classified under the Heading appropriate to the goods to which they are most akin.

Rule 5

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

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

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

Rule 6

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

Rule 7

Where in a note to a section or chapter it is provided that certain goods are not covered by that section or chapter, a reference being made to another section or chapter or to a particular heading, the note shall, unless the context requires otherwise, be taken to refer to all the goods falling within that other section or chapter or heading notwithstanding that only certain of those goods are referred to by description in that note.

FIRST SCHEDULE – SCHEDULE OF RATES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER I

LIVE ANIMALS

Note.

1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07, or 03.08;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
2. Animals of heading 95.08.

Additional CARICOM Guideline.

1. For the purposes of Subheading 0102.21 and 0102.29, the term "*cattle*" refers only to bovine animals of the genus *Bos* which is divided into four sub-genera, i.e., *Bos*, *Bibos*, *Novibos* and *Poephagus*. They cover what may be regarded as the common farm cow and bull. In these subheadings, the terms cows and bulls include calves. These animals may be wild or domesticated. They are, however, usually domesticated or tamed and adapted to being under human control, and are generally provided with food and home by humans.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
01.01		Live horses, asses, mules and hinnies.			001.5
		-Horses:			
0101.21	00	--Pure-bred breeding animals	Free	kg/u	001.53
0101.29	00	--Other:			001.52
0101.29	10	---Racehorses, not for breeding	5%	kg/u	001.521
0101.29	90	---Other	5%	kg/u	001.522
0101.30	00	-Asses:			
0101.30	10	--Pure-bred breeding animals	Free	kg/u	001.541
0101.30	90	--Other	40%	kg/u	001.549
0101.90	00	-Other	40%	kg/u	001.55
01.02		Live bovine animals.			
		-Cattle:			
0102.21	00	--Pure-bred breeding animals:			
0102.21	10	---Bulls	Free	kg/u	001.111
0102.21	20	---Cows	Free	kg/u	001.112
0102.29	00	--Other:			
0102.29	10	---Bulls, for breeding	Free	kg/u	001.191
0102.29	20	---Bulls, for rearing, weighing not more than 270 kg	Free	kg/u	001.192
0102.29	30	---Other bulls	40%	kg/u	001.193
0102.29	40	---Cows, for breeding	Free	kg/u	001.194
0102.29	50	---Cows, for rearing, weighing not more than 270 kg	Free	kg/u	001.195
0102.29	60	---Other cows	40%	kg/u	001.196
		-Buffalo:			
0102.31	00	--Pure-bred breeding animals	Free	kg/u	001.113
0102.39	00	--Other	40%	kg/u	001.197
0102.90	00	-Other	40%	kg/u	001.199
01.03		Live swine.			
0103.10	00	-Purebred breeding animals	Free	kg/u	001.31
		-Other:			
0103.91	00	--Weighing less than 50kg:			
0103.91	10	---For breeding	Free	kg/u	001.391
0103.91	90	---Other	40%	kg/u	001.392
0103.92	00	--Weighing 50 kg or more:			
0103.92	10	---For breeding	Free	kg/u	001.393
0103.92	90	---Other	40%	kg/u	001.399
01.04		Live sheep and goats.			
0104.10	00	-Sheep:			
0104.10	10	-- For breeding	Free	kg/u	001.211
0104.10	20	--For rearing	40%	kg/u	001.212
0104.10	90	--Other	40%	kg/u	001.219
0104.20	00	-Goats:			
0104.20	10	-- For breeding	Free	kg/u	001.221
0104.20	20	--For rearing	40%	kg/u	001.222
0104.20	90	--Other	40%	kg/u	001.229

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	-- Fowls of the species <i>Gallus domesticus</i> :			
0105.11	10	---Forbreeding	Free	kg/u	001.411
0105.11	20	---Forrearing	40%	kg/u	001.412
0105.11	90	---Other	40%	kg/u	001.4181
0105.12	00	--Turkeys:			
0105.12	10	---Forbreeding	Free	kg/u	001.413
0105.12	20	---Forrearing	40%	kg/u	001.414
0105.12	90	---Other	40%	kg/u	001.4182
0105.13	00	--Ducks:			
0105.13	10	---Forbreeding	Free	kg/u	001.4151
0105.13	20	---Forrearing	40%	kg/u	001.4161
0105.13	90	---Other	40%	kg/u	001.4191
0105.14	00	--Geese:			
0105.14	10	---Forbreeding	Free	kg/u	001.4152
0105.14	20	---Forrearing	40%	kg/u	001.4162
0105.14	90	---Other	40%	kg/u	001.4192
0105.15	00	--Guinea fowls:			
0105.15	10	---Forbreeding	Free	kg/u	001.4153
0105.15	20	---Forrearing	40%	kg/u	001.4163
0105.15	90	---Other	40%	kg/u	001.4193
		-Other:			
0105.94	00	-- Fowls of the species <i>Gallus domesticus</i> :			
0105.94	10	---Cocks for breeding	Free	kg/u	001.491
0105.94	20	---Cocks for rearing	40%	kg/u	001.492
0105.94	30	---Hens forbreeding	Free	kg/u	001.493
0105.94	40	---Hens forrearing	40%	kg/u	001.494
0105.94	90	---Other	40%	kg/u	001.495
0105.99	00	--Other:			
0105.99	10	---Forbreeding	Free	kg/u	001.4991
0105.99	20	---Forrearing	40%	kg/u	001.4992
0105.99	90	---Other	40%	kg/u	001.4999
01.06		Other live animals.			
		-Mammals:			
0106.11	00	--Primates:			
0106.11	10	---Monkeys	40%	kg/u	001.9111
0106.11	90	---Other	40%	kg/u	001.9619
0106.12	00	--Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	40%	kg/u	001.915

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0106.13	00	--Camels and other camelids (<i>Camelidae</i>)	40%	kg/u	001.916
0106.14	00	--Rabbits and hares	40%	kg/u	001.917
0106.19	00	--Other:			
0106.19	10	---Dogs	40%	kg/u	001.913
0106.19	20	---Cats	40%	kg/u	001.914
0106.19	90	---Other	40%	kg/u	001.919
0106.20	00	-Reptiles (including snakes and turtles):			
0106.20	10	--Turtles	40%	kg/u	001.921
0106.20	90	--Other	40%	kg/u	001.929
		-Birds:			
0106.31	00	--Birds of prey	40%	kg/u	001.931
0106.32	00	--Psittaciformes (including parrots, parakeets, macaws and cockatoos).	40%	kg/u	001.932
0106.33	00	--Ostriches; emu (<i>Dromaius novaehollandiae</i>)	40%	kg/u	001.934
0106.39	00	--Other:			
0106.39	10	---Pigeons	40%	kg/u	001.933
0106.39	90	---Other birds	40%	kg/u	001.939
		-Insects:			
0106.41	00	--Bees:			
0106.41	10	---Bees for breeding	Free	kg/u	001.991
0106.41	90	---Other bees	40%	kg/u	001.992
0106.49	00	--Other	40%	kg/u	001.993
0106.90	00	-Other	40%	kg/u	001.999

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note.

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading 02.09 (Chapter 15).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
02.01		Meat of bovine animals, fresh or chilled.			
0201.10	00	-Carcasses and half-carcasses	40%	kg	011.111
0201.20	00	-Other cuts with bone in:			
0201.20	10	--Brisket	40%	kg	011.112
0201.20	90	--Other	40 %	kg	011.119
0201.30	00	-Boneless:			
0201.30	10	--Tenderloin	40%	kg	011.121
0201.30	20	--Sirloin	40%	kg	011.122
0201.30	30	--Minced(Ground)	40%	kg	011.123
0201.30	90	--Other	40%	kg	011.129
02.02		Meat of bovine animals, frozen.			
0202.10	00	-Carcasses and half-carcasses	40%	kg	011.211
0202.20	00	-Other cuts with bone in:			
0202.20	10	--Brisket	40%	kg	011.212
0202.20	90	--Other	40%	kg	011.219
0202.30	00	-Boneless:			
0202.30	10	--Tenderloin	40%	kg	011.221
0202.30	20	--Sirloin	40%	kg	011.222
0202.30	30	--Minced(Ground)	40%	kg	011.223
0202.30	90	--Other	40%	kg	011.229
02.03		Meat of swine, fresh chilled or frozen.			
		- Fresh or chilled:			
0203.11	00	--Carcasses and half-carcasses	40%	kg	012.211
0203.12	00	--Hams, shoulders and cuts thereof with bone in	40%	kg	012.212
0203.19	00	--Other	40%	kg	012.219
		- Frozen:			
0203.21	00	--Carcasses and half-carcasses	40%	kg	012.221
0203.22	00	--Hams, shoulders and cuts thereof with bone in	40%	kg	012.222
0203.29	00	--Other	40%	kg	012.229
02.04		Meat of sheep or goats, fresh, chilled or frozen.			
0204.10	00	-Carcasses and half-carcasses of lamb, fresh or chilled	5%	kg	012.111
		-Other meat of sheep, fresh or chilled:			
0204.21	00	--Carcasses and half-carcasses	5%	kg	012.112
0204.22	00	--Other cuts with bone in	5%	kg	012.113
0204.23	00	--Boneless	5%	kg	012.114
0204.30	00	-Carcasses and half-carcasses of lamb, frozen	5%	kg	012.121
		-Other meat of sheep, frozen:			
0204.41	00	--Carcasses and half-carcasses	5%	kg	012.122
0204.42	00	--Other cuts with bone in	5%	kg	012.123
0204.43	00	--Boneless	5%	kg	012.124
0204.50	00	-Meat of goats	5%	kg	012.13
0205.00	00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	40%	kg	012.4

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10	00	-Of bovine animals, fresh or chilled	5%	kg	012.51
		-Of bovine animals, frozen:			
0206.21	00	--Tongues	5%	kg	012.521
0206.22	00	--Livers	5%	kg	012.522
0206.29	00	--Other	5%	kg	012.529
0206.30	00	-Of swine, fresh or chilled	5%	kg	012.53
		-Of swine frozen:			
0206.41	00	--Livers	5%	kg	012.541
0206.49	00	--Other:			
0206.49	10	---Pig trotters	5%	kg	012.542
0206.49	90	---Other	5%	kg	012.549
0206.80	00	-Other, fresh or chilled	5%	kg	012.55
0206.90	00	-Other, frozen	5%	kg	012.56
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
		-Of fowls of the species <i>Gallus domesticus</i> :			
0207.11	00	--Not cut in pieces, fresh or chilled	100%	kg	012.311
0207.12	00	--Not cut in pieces, frozen	100%	kg	012.321
0207.13	00	--Cuts and offal, fresh or chilled:			
0207.13	0010	---Poultry cut i.e. chicken leg quarters, chicken legs, thighs and drumsticks, fresh or chilled	100%	kg	012.341
0207.13	0020	---Chicken wings, fresh or chilled	100%	kg	012.341
0207.13	0090	---Other poultry cuts and edible offals, fresh or chilled; nesoi	40%	kg	012.341
0207.14	00	--Cuts and offal, frozen:			
0207.14	10	---Backs and necks	0%	kg	012.351
0207.14	20	---Wings	100%	kg	012.352
0207.14	30	---Livers	40%	kg	012.353
0207.14	90	---Other:			
0207.14	9010	----Poultry cut i.e. chicken leg quarters, chicken legs, thighs and drumsticks, frozen	100%	k	012.354
0207.14	9090	----Other poultry cuts and edible offals, frozen; nesoi	40%	k	012.354
		-Of turkeys:			
0207.24	00	--Not cut in pieces, fresh or chilled	40%	kg	012.312
0207.25	00	--Not cut in pieces, frozen	40%	kg	012.322
0207.26	00	--Cuts and offal, fresh or chilled	40%	kg	012.342
0207.27	00	--Cuts and offal, frozen:			
0207.27	10	---Backs, necks and wings	0%	kg	012.355
0207.27	90	---Other	40%	kg	012.356
		-Of ducks:			
0207.41	00	--Not cut in pieces, fresh or chilled	40%	kg	012.314
0207.42	00	--Not cut in pieces, frozen	40%	kg	012.324
0207.43	00	--Fatty livers, fresh or chilled	40%	kg	012.331

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0207.44	00	--Other, fresh or chilled	40%	kg	012.344
0207.45	00	--Other, frozen	40%	kg	012.357
		-Of geese:			
0207.51	00	--Not cut in pieces, fresh or chilled	40%	kg	012.315
0207.52	00	--Not cut in pieces, frozen	40%	kg	012.325
0207.53	00	--Fatty livers, fresh or chilled	40%	kg	012.332
0207.54	00	--Other, fresh or chilled	40%	kg	012.345
0207.55	00	--Other, frozen	40%	kg	012.358
0207.60	00	-Of guinea fowl	40%	Kg	012.346
02.08		Other meat and edible meat offal, fresh, chilled or frozen.			
0208.10	00	-Of rabbits or hares	40%	kg	012.91
0208.30	00	-Of primates	40%	kg and u	012.992
0208.40	00	-Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sealions and walruses (mammals of the suborder <i>Pinnipedia</i>)	40%	kg	012.993
0208.50	00	-Of reptiles (including snakes and turtles)	40%	kg	012.994
0208.60	00	-Of camels and other camelids (<i>Camelidae</i>)	40%	kg	012.996
0208.90	00	-Other:			
0208.90	10	--Edible meat offal	40%	kg	012.995
0208.90	20	--Frogs' legs	40%	kg	012.997
0208.90	90	--Other	40%	kg	012.999
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.			
0209.10	00	-Of pigs (spek)	5%	kg	411.311
0209.90	00	-Other	5%	kg	411.319
02.10		Meat and edible meat offal, salted or in brine, dried or smoked; edible flours and meals of meat or meat offal.			
		-Meat of swine:			
0210.11	00	--Hams, shoulders and cuts thereof, with bone in	20%	kg	016.11
0201.12	00	--Bellies (streaky) and cuts thereof:			
0210.12	10	---Bacon	20%	kg	016.121
0210.12	90	---Other	20%	kg	016.129
0210.19	00	--Other:			
0210.19	10	---Salted or in brine	5%	kg	016.191
0210.19	90	---Other	20%	kg	016.199
0210.20	00	-Meat of bovine animals:			
0210.20	10	--Salted or in brine	5%	kg	016.811
0210.20	20	--Dried	20%	kg	016.812
0210.20	30	--Smoked	20%	kg	016.813

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Other, including edible flours and meals of meat or meat offal:			
0210.91	00	--Of primates	20%	kg	016.891
0210.92	00	--Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	20%	kg	016.892
0210.93	00	--Of reptiles (including snakes and turtles)	20%	kg	016.893
0210.99	00	--Other:			
0210.99	10	---Of poultry, salted in brine, dried or smoked	20%	kg	016.8991
0210.99	90	---Other	20%	kg	016.8999

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Notes.

1. This Chapter does not cover:
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
03.01		Live Fish			
		-Ornamental fish:			
0301.11	00	--Freshwater:			
0301.11	10	---Forbreeding	Free	kg/ea	034.1111
0301.11	90	---Other	40%	kg/ea	034.1121
0301.19	00	--Other:			
0301.19	10	---Forbreeding	Free	kg/ea	034.1119
0301.19	90	---Other	40%	kg/ea	034.1129
		-Other live fish:			
0301.91	00	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	40%	kg	034.113
0301.92	00	--Eels (<i>Anguilla</i> spp.)	40%	kg	034.114
0301.93	00	--Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	40%	kg	034.115
0301.94	00	--Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	40%	kg	034.117
0301.95	00	--Southern bluefin tunas (<i>Thunnus maccoyii</i>)	40%	kg	034.118
0301.99	00	--Other:			
0301.99	10	---Forbreeding	Free	kg	034.1191
0301.99	90	---Other	40%	kg	034.1199
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04			
0302.10		-Salmonidae, excluding edible fish of subheading 0302.91 to 0302.99:			
0302.11	00	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> and <i>Oncorhynchus chrysogaster</i>)	40%	kg	034.121
0302.13	00	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	40%	kg	034.1221
0302.14	00	--Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	40%	kg	034.1222
0302.19	00	--Other	40%	kg	034.129
0302.20		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish of subheading 0302.91 to 0302.99:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0302.21	00	--Halibut (<i>Reinhardtius hippoglossoides</i> ,	40%	kg	034.131
0302.22	00	--Plaice (<i>Pleuronectes platessa</i>)	40%	kg	034.132
0302.23	00	--Sole (<i>Solea</i> spp.)	40%	kg	034.133
0302.24	00	--Turbot (<i>Psetta maxima</i>)	40%	kg	034.134
0302.29	00	--Other	40%	kg	034.139
0302.30		-Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish of all of sub-heading 0302.91 to 0302.99:			
0302.31	00	--Albacore or longfinned tunas (<i>Thunnus alalunga</i>):			
0302.31	10	---For processing	Free	kg	034.141
0302.31	90	---Other	40%	kg	034.142
0302.32	00	--Yellowfin tunas (<i>Thunnus albacares</i>):			
0302.32	10	---For processing	Free	kg	034.143
0302.32	90	---Other	40%	kg	034.144
0302.33	00	--Skipjack or stripe-bellied bonito	40%	kg	034.145
0302.34	00	--Bigeye tunas (<i>Thunnus obesus</i>)	40%	kg	034.146
0302.35	00	--Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	40%	kg	034.147
0302.36	00	--Southern bluefin tunas (<i>Thunnus maccoyii</i>)	40%	kg	034.148
0302.39	00	--Other	40%	kg	034.149
0302.40		-Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish of all of sub-heading 0302.91 to 0302.99:			
0302.41	00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>):			
0302.41	10	---For processing	Free	kg	034.151
0302.41	20	---Other	40%	kg	034.152
0302.42	00	--Anchovies (<i>Engraulis</i> spp.)	40%	kg	034.1871
0302.43	00	--Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling sprats (<i>Sprattus sprattus</i>):			
0302.43	10	---For processing	Free	kg	034.153
0302.43	90	---Other	40%	kg	034.159

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0302.44	00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):			
0302.44	10	---For processing	Free	kg	034.171
0302.44	90	---Other	40%	kg	034.179
0302.45	00	--Jack and horse mackerel (<i>Trachurus</i> spp.)	40%	kg	034.1872
0302.46	00	--Cobia (<i>Rachycentron canadum</i>)	40%	kg	034.1873
0302.47	00	--Swordfish (<i>Xiphias gladius</i>)	40%	kg	034.185
0302.49	00	-- Other:			
0302.49	10	---Alewives and saithe, for processing	Free	kg	034.186
0302.49	90	---Other	40%	kg	034.1879
0302.50		- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99:			
0302.51	00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):			
0302.51	10	---For processing	Free	kg	034.161
0302.51	90	---Other	40%	kg	034.169
0302.52	00	--Haddock (<i>Melanogrammus aeglefinus</i>):			
0302.52	10	---For processing	Free	kg	034.1811
0302.52	90	---Other	40%	kg	034.1819
0302.53	00	--Coalfish (<i>Pollachius virens</i>)	40%	kg	034.182
0302.54	00	--Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):			
0302.54	10	---For processing	Free	kg	034.18912
0302.54	90	---Other	40%	kg	034.18913
0302.55	00	--Alaska Pollack (<i>Theragra chalcogramma</i>):			
0302.55	10	---For processing	Free	kg	034.18914
0302.55	90	---Other	40%	kg	034.18915
0302.56	00	--Bluewhittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	40%	kg	034.1874
0302.59	00	--Other	40%	kg	034.1875
0302.70		- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheading 0302.91 to 0302.99:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0302.71	00	--Tilapias (Oreochromis spp.)	40%	kg	034.1876
0302.72	00	--Catfish (Pangasiusspp., Silurus spp., Clarias spp.,Ictalurus spp.)	40%	kg	034.1877
0302.73	00	--Carp (Cyprinus spp.,Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla,Labeo spp.,Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	40%	kg	034.1878
0302.74	00	--Eels (Anguillaspp.)	40%	kg	034.184
0302.79	00	--Other	40%	kg	034.1879
0302.80		-Other fish, excluding edible fish offal of subheading0302.91 to 0302.99:			
0302.81	00	--Dogfish and other sharks	40%	kg	034.183
0302.82	00	--Rays andskates (Rajidae)	40%	kg	034.1881
0302.83	00	--Toothfish (Dissostichus spp.)	40%	kg	034.186
0302.84	00	--Seabass(Dicentrarchus spp.)	40%	kg	034.1882
0302.85	00	--Seabream (Sparidae)	40%	kg	034.1883
0302.89	00	--Other:			
0302.89	10	---Alewives andsaithe,for processing	Free	kg	034.18911
0302.89	20	---Snapper, croaker,grouper, dolphinfish (mahi-mahi, dorado) and bangamary	40%	kg	034.1892
0302.89	30	---Flyingfish	40%	kg	034.1893
0302.89	90	---Other	40%	kg	034.1899
0302.90		-Livers, roes, milt,fish fins, heads, tails, maws and other edible fish offal:			
0302.91	00	--Livers, roes andmilt	40%	kg	034.191
0302.92	00	--Shark fins	40%	kg	034.192
0302.99	00	--Other:			
0302.99	10	---Forprocessing	Free	kg	034.1991
0302.99	90	---Other	40%	kg	034.1999
03.03		Fish, frozen, excluding fishfillets andotherfish meatof heading 03.04			
		-Salmonidae, excluding edible fish offal of subheading0303.91 to 0303.99:			
0303.11	00	--Sockeyesalmon (red salmon) (Oncorhynchus nerka)	40%	kg	034.2111
0303.12	00	--Other Pacific salmon (Oncorhynchusgorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masouand Oncorhynchusrhodurus)	40%	kg	034.2119
0303.13	00	--Atlantic salmon (Salmo salar) andDanube salmon (Hucho hucho)	40%	kg	034.213
0303.14	00	--Trout (Salmo trutta, Oncorhynchus mykiss,	40%	kg	034.212

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)			
0303.19	00	--Other	40%	kg	034.219
		-Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catlacatla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.23	00	--Tilapias (Oreochromis spp.)	40%	kg	034.2881
0303.24	00	--Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	kg	034.2882
0303.25	00	--Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catlacatla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	40%	kg	034.2883
0303.26	00	--Eels (Anguilla spp.)	40%	kg	034.286
0303.29	00	--Other	40%	kg	034.2884
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.31	00	--Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	40%	kg	034.221
0303.32	00	--Plaice (Pleuronectes platessa)	40%	kg	034.222
0303.33	00	--Sole (Solea spp.)	40%	kg	034.223
0303.34	00	--Turbot (Psetta maxima)	40%	kg	034.224
0303.39	00	--Other	40%	kg	034.229
		-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.41	00	--Albacore or longfinned tunas (Thunnus alalunga):			
0303.41	10	---For processing	Free	kg	034.231
0303.41	90	---Other	40%	kg	034.232
0303.42	00	--Yellowfin tunas (Thunnus albacares):			
0303.42	10	---For processing	Free	kg	034.233
0303.42	90	---Other	40%	kg	034.234

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0303.43	00	--Skipjack or stripe-bellied bonito	40%	kg	034.235
0303.44	00	--Bigeye tunas (<i>Thunnus obesus</i>)	40%	kg	034.236
0303.45	00	--Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	40%	kg	034.237
0303.46	00	--Southern bluefin tunas (<i>Thunnus maccoyii</i>)	40%	kg	034.238
0303.49	00	--Other	40%	kg	034.239
		-Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brislingor sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.51	00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>):			
0303.51	10	---For processing	Free	kg	034.241
0303.51	90	---Other	40%	kg	034.242
0303.53	00	--Sardines (<i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brislingor sprats (<i>Sprattus sprattus</i>):			
0303.53	10	---For processing	Free	kg	034.243
0303.53	90	---Other	40%	kg	034.249
0303.54	00	--Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):			
0303.54	10	---For processing	Free	kg	034.261
0303.54	90	---Other	40%	kg	034.269
0303.55	00	--Jack and horse mackerel (<i>Trachurus</i> spp.)	40%	kg	034.2885
0303.56	00	--Cobia (<i>Rachycentron canadum</i>)	40%	kg	034.2886
0303.57	00	--Swordfish (<i>Xiphias gladius</i>):			
0303.57	10	---For processing	Free	kg	034.2811
0303.57	90	---Other	40%	kg	034.2819
0303.59	00	--Other	40%	kg	034.289
		- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.63	00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0303.63	10	---Forprocessing	Free	kg	034.251
0303.63	90	---Other	40%	kg	034.259
0303.64	00	--Haddock (Melanogrammus aeglefinus):			
0303.64	10	---Forprocessing	Free	kg	034.2831
0303.64	90	---Other	40%	kg	034.2839
0303.65	00	--Coalfish (Pollachius virens)	40%	kg	034.284
0303.66	00	--Hake (Merluccius spp., Urophycis spp.):			
0303.66	10	---Forprocessing	Free	kg	034.271
0303.66	90	---Other	40%	kg	034.279
0303.67	00	--Alaska Pollack(Theragra chalcogramma)	40%	kg	034.2887
0303.68	00	--Bluewhitings (Micromesistius poutassou, Micromesistius australis)	40%	kg	034.2888
0303.69	00	--Other	40%	kg	034.2889
		-Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.81	00	--Dogfish and other sharks	40%	kg	034.285
0303.82	00	--Rays and skates (Rajidae)	40%	kg	034.2894
0303.83	00	--Toothfish (Dissostichus spp.)			
0303.83	10	---Forprocessing	Free	kg	034.2821
0303.83	90	---Other	40%	kg	034.2829
0303.84	00	--Seabass(Dicentrarchus spp.)	40%	kg	034.287
0303.89	00	--Other:			
0303.89	10	---Alewives, saithe and pollock, for processing	Free	kg	034.2891
0303.89	20	---Snapper, croaker, grouper, dolphinfish (mahi-mahi) and bangamary	40%	kg	034.2892
0303.89	30	---Flyingfish	40%	kg	034.2893
0303.89	90	---Other	40%	kg	034.2899
		-Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:			
0303.91	00	---Livers, roes and milt:			
0303.91	10	---Livers	40%	kg	034.2911
0303.91	20	---Roes	40%	kg	034.2921
0303.91	30	---Milt	40%	kg	034.293
0303.92	00	--Shark fins	40%	kg	034.294
0303.99	00	--Other:			
0303.99	10	---Forprocessing	Free	kg	034.295
0303.99	90	---Other	40%	kg	034.299
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
0304.30	00	- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idella), Hypophthalmichthys spp.,			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and			
0304.31	00	--Tilapias (Oreochromis spp.)	40%	kg	034.5141
0304.32	00	--Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	kg	034.142
0304.33	00	--Nile perch (Lates niloticus)	40%	kg	034.5143
0304.39	00	--Other	40%	kg	034.5149
		- Fresh or chilled fillets of other fish:			
0304.41	00	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	40%	kg	034.5151
0304.42	00	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	40%	kg	034.5152
0304.43	00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	40%	kg	034.5153
0304.44	00	-- Fish of the families Bregmaceroideae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	40%	kg	034.5154
0304.45	00	--Swordfish (Xiphias gladius)	40%	kg	034.5121
0304.46	00	--Toothfish (Dissostichus spp.)	40%	kg	034.5131
0304.47	00	--Dogfish and other sharks	40%	kg	034.5191
0304.48	00	--Rays and Skates (Rajidae)	40%	kg	034.5192
0304.49	00	--Other:			
0304.49	10	---Flying fish	40%	kg	034.511
0304.49	90	---Other	40%	kg	034.5159
		-Other, fresh or chilled:			
0304.51	00	--Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	40%	kg	034.5161
0304.52	00	--Salmonidae	40%	kg	034.5162

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0304.53	00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	40%	kg	034.5163
0304.54	00	--Swordfish (Xiphias gladius)	40%	kg	034.5122
0304.55	00	--Toothfish (Dissostichus spp.)	40%	kg	034.5132
0304.56	00	--Dogfish and other sharks	40%	kg	034.5171
0304.57	00	--Rays and Skates (Rajidae)	40%	kg	034.5172
0304.59	00	--Other	40%	kg	034.5169
		- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):			
0304.61	00	--Tilapias (<i>Oreochromis</i> spp.)	40%	kg	034.441
0304.62	00	--Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	40%	kg	034.442
0304.63	00	--Nile Perch (<i>Lates niloticus</i>)	40%	kg	034.443
0304.69	00	--Other	40%	kg	034.444
		- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:			
0304.71	00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	40%	kg	034.451
0304.72	00	--Haddock (<i>Melanogrammus aeglefinus</i>)	40%	kg	034.452
0304.73	00	--Coalfish (<i>Pollachius virens</i>)	40%	kg	034.453
0304.74	00	--Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	40%	kg	034.454
0304.75	00	--Alaska Pollack (<i>Theragra chalcogramma</i>)	40%	kg	034.455
0304.79	00	--Other	40%	kg	034.459
		- Frozen fillets of other fish:			
0304.81	00	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</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>)	40%	kg	034.461
0304.82	00	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	40%	kg	034.462
0304.83	00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> ,	40%	kg	034.463

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)			
0304.84	00	--Swordfish (Xiphiasgladius)	40%	kg	034.42
0304.85	00	--Toothfish (Dissostichus spp.)	40%	kg	034.43
0304.86	00	--Herrings (Clupeaharengus, Clupeapallasii)	40%	kg	034.464
0304.87	00	--Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	40%	kg	034.465
0304.88	00	--Dogfish, other sharks, rays and skates (Rajidae)	40%	kg	034.44
0304.89	00	--Other:			
0304.89	10	---Flyingfish	40%	kg	034.41
0304.89	90	---Other	40%	kg	034.469
		-Other, frozen:			
0304.91	00	--Swordfish (Xiphiasgladius)	40%	kg	034.551
0304.92	00	--Toothfish (Dissostichus spp)	40%	kg	034.552
0304.93	00	--Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	40%	kg	034.553
0304.94	00	--Alaska Pollack (Theragra chalcogramma)	40%	kg	034.554
0304.95	00	-- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	40%	kg	034.555
0304.96	00	--Dogfish and other sharks	40%	Kg	034.556
0304.97	00	--Rays and skates (Rajidae)	40%	kg	034.557
0304.99	00	--Other	40%	kg	034.559
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	00	- Flours, meals and pellets of fish, fit for human consumption	20%	kg	035.5
0305.20	00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	20%	kg	035.4
		- Fish fillets, dried, salted or in brine, but not smoked:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0305.31	00	--Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	20%	kg	035.121
0305.32	00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20%	kg	035.122
0305.39	00	--Other	20%	kg	035.129
		-Smoked fish, including fillets, other than edible fish offal:			
0305.41	00	--Pacific salmon (Oncorhynchus nerka, oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20%	kg	035.31
0305.42	00	--Herrings (Clupea harengus, Clupea pallasii)	0%	kg	035.32
0305.43	00	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20%	kg	
0305.44	00	--Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) and snakeheads (Channa spp.)	20%	kg	035.35
0305.49	00	--Other:			
0305.49	10	---Cod, mackerel and alewives	0%	kg	035.33
0305.49	90	---Other	20%	kg	035.39
		-Dried fish, other than edible fish offal, whether or not salted but not smoked:			
0305.51	00	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0%	kg	035.11

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0305.52	00	--Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	40%	kg	035.132
0305.53	00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	40%	kg	035.133
0305.54	00	--Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	40%	kg	035.134
0305.59	00	--Other:			
0305.59	10	---Mackerel	0%	kg	035.131
		---Herrings, alewives, saithe, pollock, haddock and hake:			
0305.59	21	----Alaska pollock	0%	kg	035.1321
0305.59	29	----Other	0%	kg	035.1329
0305.59	90	---Other	20%	kg	035.139
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:			
0305.61	00	--Herrings (Clupea harengus, Clupea pallasii)	0%	kg	035.291
0305.62	00	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20%	kg	035.21
0305.63	00	--Anchovies (Engraulis spp.)	20%	kg	035.22
0305.64	00	--Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp.,	20%	kg	035.294

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)			
0305.69	00	--Other:			
0305.69	10	---Mackerel	20%	kg	035.292
0305.69	20	---Alewives, saithe, pollock, haddock and hake	0%	kg	035.293
0305.69	90	---Other	20%	kg	035.299
		- Fish fins, heads, tails, maws and other edible fish offal:			
0305.71	00	--Shark fins	20%	kg	035.133
0305.72	00	-- Fish heads, tails and maws	20%	kg	035.295
0305.79	00	--Other	20%	kg	035.296
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption			
		- Frozen:			
0306.11	00	--Rock lobster and other seacrawfish (Palinurus spp., Panulirus spp., Jasus spp.)	40%	kg	036.191
0306.12	00	--Lobsters (Homarus spp.)	40%	kg	036.192
0306.14	00	--Crabs	40%	kg	036.193
0306.15	00	--Norway lobsters (Nephrops norvegicus)	40%	kg	036.196
0306.16	00	--Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	40%	kg	036.111
0306.17	00	--Other shrimps and prawns	40%	kg	036.119
0306.19	00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	40%	kg	036.199
		- Live, fresh, or chilled:			
0306.31	00	--Rock lobster and other seacrawfish (Palinurus spp., Panulirus spp., Jasus spp.):			
0306.31	10	---Live, for breeding or rearing	Free	kg	036.211
0306.31	90	---Other	40%	kg	036.221
0306.32	00	--Lobsters (Homarus spp.):			
0306.32	10	---Live, for breeding or rearing	Free	kg	036.231
0306.32	90	---Other	40%	kg	036.241
0306.33	00	--Crabs	40%	kg	036.261
0306.34	00	--Norway lobsters (Nephrops norvegicus)	40%	kg	036.2911
0306.35	00	--Cold-water shrimps and prawns (Pandalus spp., Crangon crangon):			
0306.35	10	---Live, for breeding or rearing	Free	kg	036.25111

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0306.35	30	---Other, cultured	40%	kg	036.25211
0306.35	90	---Other, wild	40%	kg	036.25311
0306.36	00	--Other shrimps and prawns:			
0306.36	10	---Live, for breeding or rearing	Free	kg	036.25121
0306.36	30	---Other, cultured	40%	kg	036.25221
0306.36	90	---Other, wild	40%	kg	036.25321
0306.39	00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
0306.39	10	---Live, for breeding or rearing	Free	kg	036.271
0306.39	90	---Other	40%	kg	036.291
0306.90	00	-Other:			
0306.91	00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	40%	kg	036.2991
0306.92	00	Lobsters (Homarus spp.)	40%	kg	036.2992
0306.93	00	Crabs	40%	kg	036.2993
0306.94	00	Norway lobsters (Nephrops norvegicus)	40%	kg	036.2994
0306.95	00	--Shrimps and prawns	40%	kg	036.2995
0306.99	00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
0306.99	10	---Live, for breeding or rearing	Free	kg	036.2998
0306.99	90	---Other	40%	kg	036.2299
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption			
		-Oysters:			
0307.11	00	--Live, fresh or chilled:			
0307.11	10	---For breeding or rearing	Free	kg	036.311
0307.11	90	---Other	40%	kg	036.3191
0307.12	00	--Frozen	40%	kg	036.3192
0307.19	00	--Other	40%	kg	036.3199
		-Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:			
0307.21	00	--Live, fresh or chilled	40%	kg	036.351
0307.22	00	--Frozen	40%	kg	036.3912
0307.29	00	--Other	40%	kg	036.391
		-Mussels (Mytilus spp., Perna spp.):			
0307.31	00	--Live, fresh or chilled	40%	kg	036.352
0307.32	00	--Frozen	40%	kg	036.3922
0307.39	00	--Other	40%	kg	036.3929

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Cuttle fish (<i>Sepia officinalis</i> , <i>Rossiamacrosoma</i> , <i>Sepiolasp.</i>) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarusspp.</i> , <i>Sepioteuthis</i> spp.):			
0307.42	00	--Live, fresh or chilled:			
0307.42	10	---Forbreedingor rearing	Free	kg	036.3311
0307.42	90	---Other	40%	kg	036.3312
0307.43	00	--Frozen	40%	kg	036.3711
0307.49	00	--Other	40%	kg	036.371
		-Octopus (<i>Octopus</i> spp.):			
0307.51	00	--Live, fresh or chilled	40%	kg	036.332
0307.52	00	--Frozen	40%	kg	036.372
0307.59	00	--Other	40%	kg	036.379
0307.60	00	-Snails, other than seasnails	40%	kg	012.93
		-Clams, cockles andarkshells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenadae</i> , <i>Tridacnidae</i> and <i>Veneradae</i>):			
0307.71	00	--Live, fresh or chilled	40%	kg	036.354
0307.72	00	--Frozen	40%	kg	036.392
0307.79	00	--Other	40%	kg	036.394
		-Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.):			
0307.81	00	--Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	40%	kg	036.3551
0307.82	00	--Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.):			
0307.82	10	---Forbreedingor rearing	40%	kg	036.3552
0307.82	90	---Other	40%	kg	036.3559
0307.83	00	--Frozen abalone(<i>Haliotis</i> spp.)	40%	kg	036.3961
0307.84	00	--Frozen stromboid conchs (<i>Strombus</i> spp.)	40%	kg	036.3962
0307.87	00	--Otherabalone(<i>Haliotis</i> spp.)	40%	kg	036.3963
0307.88	00	--Other stromboid conchs (<i>Strombus</i> spp.)	40%	kg	036.3964
		-Other, includingflours,meals and pellets, fitfor human consumption:			
0307.91	00	--Live, fresh or chilled:			
0307.91	10	---Conch	40%	kg	036.3561
		---Other mollusc:			
0307.91	21	----Forbreedingor rearing	Free	kg	036.3562
0307.91	29	----Other	40%	kg	036.3569
0307.92	00	--Frozen	40%	kg	036.3961
0307.99	00	--Other:			
0307.99	10	---Sea-eggs	40%	kg	036.393
0307.99	20	---Conch	40%	kg	036.396
0307.99	90	---Other, including flours, meals and pellets fit for human consumption	40%	kg	036.3999

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs fit for human consumption			
		-Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):			
0308.11	00	--Live, fresh or chilled	40%	kg	036.357
0308.12	00	--Frozen	40%	kg	036.3971
0308.19	00	--Other	40%	kg	036.397
		-Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):	40%	kg	
0308.21	00	--Live, fresh or chilled	40%	kg	036.358
0308.22	00	--Frozen	40%	kg	036.3981
0308.29	00	--Other	40%	kg	036.398
0308.30	00	-Jellyfish (<i>Rhopilema</i> spp.)	40%	kg	036.3991
0308.90	00	-Other	40%	kg	036.3992

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05:
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milk fat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milk fat as the only fat in the product, with a milk fat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milk fat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) A milk fat content, by weight of the dry matter, of 5% or more;
 - (b) A dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) They are moulded or capable of being moulded.
4. This Chapter does not cover:
 - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
 - (b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
 - (c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes

1. For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV3
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.10	00	-Ofat content, by weight, not exceeding 1%	75%	kg	022.11
0401.20	00	-Ofat content, by weight, exceeding 1% but not exceeding 6%	75%	kg	022.12
0401.40	00	-Ofat content, by weight, exceeding 6% but not exceeding 10%	75%	kg	022.131
0401.50	00	-Ofat content, by weight, exceeding 10%	75%	kg	022.132
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	00	-In powder, granules or other solid forms, of fat content, by weight not exceeding 1.5%	30%	kg	022.21
		-In powder, granules or other solid forms, of fat content, by weight exceeding 1.5%:			
0402.21	00	--Not containing added sugar or other sweetening matter	50%	kg	022.221
0402.29	00	--Other	50%	kg	022.229
		-Other:			
0402.91	00	--Not containing added sugar or other sweetening matter	30%	kg	022.23
0402.99	00	--Other:			
0402.99	10	---Condensed milk	30%	kg	022.241
0402.99	90	---Other	20%	kg	022.249
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	00	-Yogurt	20%	kg	022.31
0403.90	00	-Other	10%	kg	022.32
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	00	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	0%	kg	022.41
0404.90	00	-Other	0%	kg	022.49
04.05		Butter and other fats and oils derived from milk; dairy spreads.			
0405.10	00	-Butter:			
0405.10	10	---Non-salted butter	10%	kg	023.01
0405.10	20	---Salted butter	10%	kg	023.02

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV3
0405.20	00	-Dairy spreads	20%	kg	023.03
0405.90		-Other:			
0405.90	10	---Butter fat and butteroil	0%	kg	023.04
0405.90	20	---Ghee	10%	kg	023.05
0405.90	90	---Other	10%	kg	023.09
04.06		Cheese and curd.			
0406.10	00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%	kg	024.91
0406.20	00	-Grated or powdered cheese, of all kinds	5%	kg	024.1
0406.30	00	-Processed cheese, not grated or powdered	5%	kg	024.2
0406.40	00	-Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	5%	kg	024.3
0406.90	00	-Other cheese	5%	kg	024.99
04.07		Birds' eggs, in shell, fresh, preserved or cooked.			
		- Fertilised eggs for incubation:			
0407.11	00	--Of fowls of the species <i>Gallus domesticus</i> :			
0407.11	10	---For breeder flock	Free	kg	025.111
0407.11	20	---Not for breeder flock	0%	kg	025.121
0407.19	00	--Other:			
0407.19	10	---For breeder flock	Free	kg	025.119
0407.19	20	---Not for breeder flock	0%	kg	025.129
		-Other fresh eggs:			
0407.21	00	--Of fowls or the species <i>Gallus domesticus</i>	40%	kg	025.131
0407.29	00	--Other	40%	kg	025.139
0407.90	00	-Others	40%	kg	025.19
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	00	--Dried	40%	kg	025.211
0408.19	00	--Other	40%	kg	025.221
		-Other:			
0408.91	00	--Dried	40%	kg	025.219
0408.99	00	--Other	40%	kg	025.229
0409.00	00	Natural honey.	40%	kg	061.6
0410.00	00	Edible products of animal origin, not elsewhere specified or included.	40%	kg	098.92

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. This Chapter does not cover-
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brushmaking (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression horsehair means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0501.00	00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	kg	291.91
05.02		Pigs', hogs', or boars' bristles and hair; badger hair and other brushmaking hair; waste of such bristles or hair.			
0502.10	00	-Pigs', hogs' or boars' bristles and hair and waste thereof	5%	kg	291.921
0502.90	00	-Other	5%	kg	291.929
[05.03]		Deleted			
05.04.00		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.			
0504.00	10	-Tripe	0%	kg	291.931
0504.00	20	-Sausage casings	0%	kg	291.932
0504.00	90	-Other	0%	kg	291.939
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts			
0505.10	00	-Feathers of a kind used for stuffing; down	0%	kg	291.951
0505.90	00	-Other	0%	kg	291.959
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	00	-Ossein and bones treated with acid	0%	kg	291.111
0506.90	00	-Other	0%	kg	291.119
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
0507.10	00	-Ivory; ivory powder and waste	0%	kg	291.161
0507.90	00	-Other	0%	kg	291.169
0508.00	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.	0%	kg	291.115
[05.09]		Deleted			
0510.00	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.	0%	kg	291.98

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10	00	-Bovine semen	Free	kg	291.94
		-Other:			
0511.91	00	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:			
0511.91	10	---Fish waste	0%	kg	291.961
0511.91	90	---Other	Free	kg	291.969
0511.99	00	--Other:			
0511.99	10	---Human remains	Free	kg	291.991
0511.99	90	---Other	Free	kg	291.999

SECTION II

VEGETABLE PRODUCTS

Note

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

CHAPTER 6

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

Notes

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.			
0601.10	00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	kg/u	292.611
0601.20	00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:			
0601.20	10	---Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower	Free	kg/u	292.612
0601.20	20	---Chicory plants	Free	kg/u	292.613
0601.20	30	---Roots	0%	kg/u	292.619
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.			
0602.10	00	-Unrooted cuttings and slips	Free	kg/u	292.691
0602.20	00	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	kg/u	292.692
0602.30	00	-Rhododendrons and azaleas, grafted or not	Free	kg/u	292.693
0602.40	00	-Roses, grafted or not	Free	kg/u	292.694
0602.90	00	-Other:			
0602.90	10	---Banana plants	15%	kg	292.695
0602.90	20	---Coconut plants	15%	kg	292.696
0602.90	30	---Cocoa plants	15%	kg	292.697
0602.90	40	---Citrus plants	15%	kg	292.698
0602.90	90	---Other	Free	kg	292.699
06.03		Cut flowers and flower buds of kinds suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
		- Fresh:			
0603.11	00	--Roses	40%	kg	292.7111
0603.12	00	--Carnations	40%	kg	292.7112
0603.13	00	--Orchids	40%	kg	292.7113
0603.14	00	--Chrysanthemums	40%	kg	292.7114
		--Lilies (<i>Lilium spp.</i>):			
0603.15	10	---Ginger lilies	40%	kg	292.7116
0603.15	90	---Other lilies	40%	kg	292.71191
0603.19	00	--Other:			
0603.19	10	---Anthuriums	40%	kg	292.7115
0603.19	30	---Gerberas	40%	kg	292.7117
0603.19	40	---Heliconias (<i>Heliconia spp.</i>)	40%	kg	292.7118
0603.19	90	---Other	40%	kg	292.71199
0603.90	00	-Other	40%	kg	292.719

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0604.20	00	- Fresh	40%	kg	292.723
0604.90	00	-Other	40%	kg	292.724

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweetcorn (*Zeamays var. saccharata*), fruit of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweetcorn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruit of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04)

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
07.01		Potatoes, fresh or chilled.			
0701.10	00	-Seed	Free	kg	054.11
0701.90	00	-Other	40%	kg	054.19
0702.00	00	Tomatoes, fresh or chilled.	100%	kg	054.4
07.03		Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.			
0703.10	00	-Onions and shallots:			
0703.10	10	--Onions	40%	kg	054.511
0703.10	20	--Shallots (eschallots)	40%	kg	054.512
0703.20	00	-Garlic	Free	kg	054.521
0703.90	00	-Leeks and other alliacious vegetables	40%	kg	054.529
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.10	00	-Cauliflowers and headed broccoli:			
0704.10	10	--Cauliflowers	40%	kg	054.531
0704.10	90	--Other	40%	kg	054.532
0704.20	00	-Brussels sprouts	40%	kg	054.533
0704.90	00	-Other:			
0704.90	10	--Cabbages	100%	kg	054.534
0704.90	90	--Other	40%	kg	054.539
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Chichorium spp.</i>), fresh or chilled			
		-Lettuce:			
0705.11	00	--Cabbage lettuce (head lettuce)	100%	kg	054.541
0705.19	00	--Other	100%	kg	054.542
		-Chicory:			
0705.21	00	--Witloof chicory (<i>Chichorium intybus var. foliosum</i>)	40%	kg	054.543
0705.29	00	--Other	40%	kg	054.549
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.10	00	-Carrots and turnips:			
0706.10	10	--Carrots	100%	kg	054.551
0706.10	90	--Other	40%	kg	054.552
0706.90		-Other:			
0706.90	10	--Beets	40%	kg	054.553
0706.90	90	--Other	40%	kg	054.559
0707.00		Cucumbers and gherkins, fresh or chilled.			
0707.00	10	-Cucumbers	40%	kg	054.561
0707.00	20	-Gherkins	40%	kg	054.562
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.			
0708.10	00	-Peas (<i>Pisum Sativum</i>)	40%	kg	054.573
0708.20	00	-Beans (<i>Vigna spp., Phaseolus spp.</i>):			
0708.20	10	--Stringbeans (<i>Phaseolus vulgaris</i>)	40%	kg	054.574

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0708.20	20	--Bora(bodi)beans (<i>Vigna</i> spp.)	40%	kg	054.575
0708.20	30	--Blackeyepeas (<i>Vigna unguiculata</i>)	40%	kg	054.572
0708.20	90	--Other	40%	kg	054.576
0708.90	00	-Other leguminous vegetables:			
0708.90	10	--Pigeon peas (<i>Cajanus cajan</i>)	40%	kg	054.571
0708.90	90	--Other	40%	kg	054.579
07.09		Other vegetables, fresh or chilled.			
0709.20	00	-Asparagus	40%	kg	054.592
0709.30	00	-Aubergines(egg-plants)	40%	kg	054.593
0709.40	00	-Celery other than celeriac	40%	kg	054.594
		-Mushrooms and truffles:			
0709.51	00	--Mushrooms of the genus <i>Agaricus</i>	40%	kg	054.581
0709.59	00	--Other	40%	kg	054.589
0709.60	00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
0709.60	10	--Sweet peppers	40%	kg	054.5941
0709.60	90	--Other	40%	kg	054.5949
0709.70	00	-Spinach, New Zealand spinach and orach spinach (garden spinach)	40%	kg	054.595
		-Other:			
0709.91	00	--Globe artichokes	40%	kg	054.5995
0709.92	00	--Olives	40%	kg	054.5996
0709.93	00	--Pumpkins, squash and gourds (<i>Cucurbita</i> spp.);			
0709.93	10	---Pumpkins	40%	kg	054.5993
0709.93	90	---Other	40%	kg	054.5999
0709.99	00	--Other:			
0709.99	10	---Zucchini	40%	kg	054.5991
0709.99	20	---Ochroses	40%	kg	054.5992
0709.99	30	---Sweet corn (corn on the cob)	40%	kg	054.5994
0709.99	90	---Other	40%	kg	054.5999
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	00	-Potatoes	40%	kg	054.691
		-Leguminous vegetables, shelled or unshelled:			
0710.21	00	--Peas (<i>Pisum Sativum</i>):			
0710.21	10	---Garden peas for use in industry	5%	kg	054.6921
0710.21	20	---Other peas for use in industry	5%	kg	054.6922
0710.21	90	---Other	40%	kg	054.6929
0710.22	00	--Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
0710.22	10	---Stringbeans, for use in industry	5%	kg	054.6931
0710.22	20	---Other beans for use in industry	5%	kg	054.6932
0710.22	90	---Other	40%	kg	054.6939
0710.29	00	--Other:			
0710.29	10	---For use in industry	5%	kg	054.6941
0710.29	90	---Other	40%	kg	054.6949

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0710.30	00	-Spinach, New Zealand spinach and orach spinach (garden spinach):			
0710.30	10	-- For use in industry	5%	kg	054.6951
0710.30	90	-- Other	40%	kg	054.6959
0710.40	00	-Sweet corn:			
0710.40	10	-- For use in industry	5%	kg	054.611
0710.40	90	-- Other	40%	kg	054.619
0710.80	00	-Other vegetables:			
0710.80	10	-- Beets, for use in industry	5%	kg	054.6961
0710.80	20	-- Other beets	40%	kg	054.6969
0710.80	30	-- Carrots, for use in industry	5%	kg	054.6971
0710.80	40	-- Other carrots	40%	kg	054.6979
0710.80	80	-- Other, for use in industry	5%	kg	054.6981
0710.80	90	-- Other	40%	kg	054.6989
0710.90	00	-Mixtures of vegetables:			
0710.90	10	-- For use in industry	5%	kg	054.6991
0710.90	90	-- Other	40%	kg	054.6999
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.			
0711.20	00	-Olives	5%	kg	054.71
0711.40	00	-Cucumbers and gherkins	5%	kg	054.72
		-Mushrooms and truffles:			
0711.51	00	-- Mushrooms of the genus <i>Agaricus</i>	5%	kg	054.731
0711.59	00	-- Other	5%	kg	054.739
0711.90	00	-Other vegetables; mixtures of vegetables	5%	kg	054.79
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20	00	-Onions	0%	kg	056.12
		-Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:			
0712.31	00	-- Mushrooms of the genus <i>Agaricus</i>	0%	kg	056.131
0712.32	00	-- Wood ears (<i>Auricularia spp.</i>)	0%	kg	056.132
0712.33	00	-- Jelly fungi (<i>Tremella spp.</i>)	0%	kg	056.133
0712.39	00	-- Other	0%	kg	056.139
0712.90	00	-Other vegetables; mixtures of vegetables:			
0712.90	10	-- Sweet corn, for sowing	Free	kg	056.191
0712.90	90	-- Other	0%	kg	056.199
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	00	-Peas (<i>Pisum Sativum</i>):			
0713.10	20	-- Split peas	5%	kg	054.212
0713.10	90	-- Other peas	5%	kg	054.219
0713.20	00	-Chickpeas (<i>Garbanzos</i>)	5%	kg	054.22

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Beans (<i>Vigna</i> spp.; <i>Phaseolus</i> spp):			
0713.31	00	--Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	5%	kg	054.231
0713.32	00	--Small red (adzuki) beans (<i>Phaseolus</i> or <i>vigna angularis</i>)	5%	kg	054.232
0713.33	00	--Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):			
0713.33	10	---Red kidney beans	40%	kg	054.233
0713.33	90	---Other	5%	kg	054.234
0713.34	00	--Bambar beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	5%	kg	054.235
0713.35	00	--Cow peas (<i>Vigna unguiculata</i>)	5%	kg	054.236
0713.39	00	--Other:			
0713.39	10	---Black eye peas	15%	kg	054.213
0713.39	90	---Other	5%	kg	054.239
0713.40	00	-Lentils	5%	kg	054.24
0713.50	00	-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>)	5%	kg	054.25
0713.60	00	-Pigeon peas (<i>Cajanus cajan</i>)	15%	kg	054.292
0713.90	00	-Other	0%	kg	054.299
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	00	-Manioc (cassava)	40%	kg	054.81
0714.20	00	-Sweet potatoes	40%	kg	054.831
0714.30	00	-Yams (<i>Dioscorea</i> spp.)	40%	kg	054.836
0714.40	00	-Taro (<i>Colocasia</i> spp.)	40%	kg	054.837
0714.50	00	-Yautia (<i>Xanthosoma</i> spp.)	40%	kg	054.838
0714.90	00	-Other:			
0714.90	10	--Arrowroot	40%	kg	054.832
0714.90	20	--Dasheens	40%	kg	054.833
0714.90	30	--Eddoes	40%	kg	054.834
0714.90	40	--Tannias	40%	kg	054.835
0714.90	90	--Other	40%	kg	054.839

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Notes

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes-
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
		-Coconuts:			
0801.11	00	--Desiccated	40%	kg	057.711
0801.12	00	--In the inner shell(endocarp)	40%	kg	057.7121
0801.19	00	--Other:			
0801.19	10	---In shell(exocarp and mesocarp)	40%	kg	057.7122
0801.19	90	---Other	40%	kg	057.719
		-Brazilnuts:			
0801.21	00	--In shell	40%	kg	057.721
0801.22	00	--Shelled	40%	kg	057.722
		-Cashewnuts:			
0801.31	00	--In shell	40%	kg	057.731
0801.32	00	--Shelled	40%	kg	057.732
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.			
		-Almonds:			
0802.11	00	--In shell	40%	kg	057.741
0802.12	00	--Shelled	40%	kg	057.742
		-Hazelnuts or filberts (Corylus spp.):			
0802.21	00	--In shell	40%	kg	057.751
0802.22	00	--Shelled	40%	kg	057.752
		-Walnuts:			
0802.31	00	--In shell	40%	kg	057.761
0802.32	00	--Shelled	40%	kg	057.762
		-Chestnuts (Castanea spp.):			
0802.41	00	--In shell	40%	kg	057.771
0892.42	00	--Shelled	40%	kg	057.772
		-Pistachios:			
0802.51	00	--In shell	40%	kg	057.781
0802.52	00	--Shelled	40%	kg	057.782
		-Macadamianuts:			
0802.61	00	--In shell	40%	kg	057.7921
0802.62	00	--Shelled	40%	kg	057.7922
0802.70	00	-Kolanuts(Kola spp.)	5%	kg	057.791
0802.80	00	-Arecanuts	5%	kg	057.793
0802.90	00	-Other	5%	kg	057.799
08.03		Bananas, including plantains, fresh or dried.			
		-Plantains:			
0803.10	10	--Fresh	40%	kg	057.32
0803.10	20	--Dried	40%	kg	057.331
0803.90	00	-Others:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UN FOR DUTY	SITC REV4
0803.90	11	-- FreshBanana	40%	kg	057.31
0803.90	12	--DriedBanana	40%	kg	057.321
0803.90	90	--Other	40%	kg	057.339
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	00	-Dates	40%	kg	057.96
0804.20	00	- Figs	40%	kg	057.6
0804.30	00	-Pineapples	40%	kg	057.95
0804.40	00	-Avocados	40%	kg	057.971
0804.50	00	-Guavas, mangoes and mangosteens:			
0804.50	10	--Guavas	40%	kg	057.972
0804.50	20	--Mangoes	40%	kg	057.973
0804.50	30	--Mangosteens	40%	kg	057.974
08.05		Citrus fruit, fresh or dried.			
0805.10	00	-Oranges	40%	kg	057.11
0805.20	00	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:			
0805.21	00	--Mandarins (including tangerines and satsumas):			
0805.21	10	---Uglifruit	40%	kg	057.121
0805.21	20	---Ortaniques	40%	kg	057.122
0805.21	90	---Other	40%	kg	057.125
0805.22	00	--Clementines	40%	kg	057.123
0805.29	00	--Other	40%	kg	057.1299
0805.40	00	-Grapefruit, including pomelos	40%	kg	057.22
0805.50	00	-Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia):			
0805.50	10	--Lemons	40%	kg	057.211
0805.50	20	--Limes	40%	kg	057.212
0805.90	00	-Other	40%	kg	057.29
08.06		Grapes, fresh or dried.			
0806.10	00	- Fresh	40%	kg	057.51
0806.20	00	-Dried	40%	kg	057.52
08.07		Melons (including watermelons) and papaw (papayas), fresh.			
		-Melons (including watermelons):			
0807.11	00	--Watermelons	40%	kg	057.911
0807.19	00	--Other:			
0807.19	10	---Cantaloupes	40%	kg	057.912
0807.19	20	---Muskmelons	40%	kg	057.913
0807.19	90	---Other	40%	kg	057.914
0807.20	00	-Papaws (papayas)	40%	kg	057.915

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
08.08		Apples, pears and quinces, fresh.			
0808.10	00	-Apples	40%	kg	057.4
0808.30	00	-Pears	40%	kg	057.921
0808.40	00	-Quinces	40%	kg	057.922
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	00	-Apricots	40%	kg	057.931
		-Cherries:			
0809.21	00	--Sour cherries (Prunus cerasus)	40%	kg	057.9321
0809.29	00	--Other	40%	kg	057.9329
0809.30	00	-Peaches, including nectarines	40%	kg	057.933
0809.40	00	-Plums and sloes	40%	kg	057.934
08.10		Other fruit, fresh.			
0810.10	00	-Strawberries	40%	kg	057.941
0810.20	00	-Raspberries, blackberries, mulberries and Loganberries	40%	kg	057.942
0810.30	00	-Black, white or red currants and gooseberries	40%	kg	057.98933
0810.40	00	-Cranberries, bilberries and other fruits of the genus Vaccinium	40%	kg	057.944
0810.50	00	-Kiwifruit	40%	kg	057.981
0810.60	00	-DURIANS	40%	kg	057.9891
0810.70	00	-Persimmons	40%	kg	057.9894
0810.90	00	-Other:			
0810.90	10	--Sapodillas	40%	kg	057.982
0810.90	20	--Yellow mombin (golden apples)	40%	kg	057.983
0810.90	30	--Passion fruit	40%	kg	057.984
0810.90	40	--Soursop	40%	kg	057.985
0810.90	50	--Breadfruit	40%	kg	057.986
0810.90	60	--Carambolas	40%	kg	057.987
0810.90	70	--Akee (ackee) (Blighia sapida koenig)	40%	kg	057.988
0810.90	80	--Christophine (Choyote)	40%	kg	057.9892
0810.90	90	--Other	40%	kg	057.9899
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	00	-Strawberries	15%	kg	058.31
0811.20	00	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	15%	kg	058.32
0811.90	00	-Other:			
0811.90	10	--Pineapples	15%	kg	058.391
0811.90	20	--West Indian cherries (Malpighia punicifolia L.)	15%	kg	058.392
0811.90	30	--Suriname cherries (Eugenia uniflora)	15%	kg	058.393

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0811.90	90	--Other	15%	kg	058.399
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	00	-Cherries	15%	kg	058.211
0812.90	00	-Other:			
0812.90	10	---Pineapples	15%	kg	058.213
0812.90	90	---Other	15%	kg	058.219
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10	00	-Apricots	15%	kg	057.991
0813.20	00	-Prunes	15%	kg	057.992
0813.30	00	-Apples	15%	kg	057.993
0813.40	00	-Other fruit	15%	kg	057.994
0813.50	00	-Mixtures of nuts or dried fruits of this Chapter	15%	kg	057.995
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.			
0814.00	10	---Of citrus	15%	kg	058.221
0814.00	90	---Other	15%	kg	058.229

CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

Notes

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
 - (a) mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) mixtures of two or more of the products of different headings are to be classified in heading 09.10.

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

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	--Not decaffeinated:			
0901.11	10	---Beans for blending	5%	kg	071.1111
0901.11	90	---Other	40%	kg	071.1112
0901.12	00	--Decaffeinated:			
0901.12	10	---Beans for blending	5%	kg	071.121
0901.12	90	---Other	40%	kg	071.122
		-Coffee, roasted:			
0901.21	00	--Not decaffeinated	40%	kg	071.21
0901.22	00	--Decaffeinated	40%	kg	071.22
0901.90	00	-Other:			
0901.90	10	---Coffee husks and skins	40%	kg	071.321
0901.90	20	---Coffee substitutes containing coffee in any proportion	40%	kg	071.322
09.02		Tea, whether or not flavoured.			
0902.10	00	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5%	kg	074.11
0902.20	00	-Other green tea (not fermented)	5%	kg	074.12
0902.30	00	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	5%	kg	074.13
0902.40	00	-Other black tea (fermented) and other partly fermented tea	5%	kg	074.14
0903.00	00	Maté.	5%	kg	074.31
09.04		Pepper of the genus <i>Piper</i>; dried or crushed or ground fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.			
		-Pepper:			
0904.11	00	--Neither crushed nor ground	40%	kg	075.11
0904.12	00	--Crushed or ground	40%	kg	075.12
		-Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
0904.21	00	--Dried, neither crushed nor ground			
0904.21	10	---Paprika	5%	kg	075.1341
0904.21	20	---Pimento (allspice)	40%	kg	075.1342
0904.21	90	---Other	5%	kg	075.1349
0904.22	00	--Crushed or ground:			
0904.22	10	---Paprika	5%	kg	075.1351
0904.22	20	---Pimento (allspice)	40%	kg	075.1352
0904.22	90	---Other	5%	kg	075.1399
09.05		Vanilla.			
0905.10	00	-Neither crushed nor ground	5%	kg	075.211

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
0905.20	00	-Crushed or ground	5%	kg	075.212
09.06		Cinnamon and cinnamon-tree flowers.			
		-Neither crushed nor ground:			
0906.11	00	--Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	40%	kg	075.221
0906.19	00	--Other	40%	kg	075.229
0906.20	00	-Crushed or ground	40%	kg	075.23
09.07		Cloves (whole fruit, cloves and stems).			
0907.10	00	-Neither crushed nor ground	40%	kg	075.241
0907.20	00	-Crushed or ground	40%	kg	075.242
09.08		Nutmeg, mace and cardamoms.			
		-Nutmeg:			
0908.11	00	--Neither crushed nor ground	40%	kg	075.251
0908.12	00	--Crushed or ground	40%	kg	075.251
		-Mace:			
0908.21	00	--Neither crushed nor ground	40%	kg	075.2521
0908.22	00	--Crushed or ground	40%	kg	075.2522
		-Cardamoms:			
0908.31	00	--Neither crushed nor ground	5%	kg	075.2531
0908.32	00	--Crushed or ground	5%	kg	075.2532
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
		-Seeds of coriander:			
0909.21	00	--Neither crushed nor ground	0%	kg	075.2621
0909.22	00	--Crushed or ground	0%	kg	075.2622
		-Seeds of cumin:			
0909.31	00	--Neither crushed nor ground	0%	kg	075.2631
0909.32	00	--Crushed or ground	0%	kg	075.2632
		-Seeds of anise, badian, caraway or fennel; juniper berries:			
0909.61	00	--Neither crushed nor ground	0%	kg	075.2661
0909.62	00	--Crushed or ground	0%	kg	075.2662
09.10		Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices.			
		-Ginger:			
0910.11	00	--Neither crushed nor ground	40%	kg	075.271
0910.12	00	--Crushed or ground	40%	kg	075.272
0910.20	00	-Saffron	40%	kg	075.281
0910.30	00	-Turmeric (<i>curcuma</i>)	40%	kg	075.291
		-Other spices:			
0910.91	00	--Mixtures referred to in Note 1 (b) to this Chapter	5%	kg	075.293
0910.99	00	--Other:			
0910.99	10	---Thyme	40%	kg	075.294
0910.99	20	---Bay leaves	40%	kg	075.295
0910.99	30	---Curry	40%	kg	075.292
0910.99	90	---Other	5%	kg	075.299

CHAPTER 10

CEREALS

Notes

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

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweetcorn (Chapter 7).

Subheading Note

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
10.01		Wheat and meslin.			
		-Durum wheat:			
1001.11	00	--Seed	Free	kg	041.11
1001.19	00	--Other	Free	kg	041.19
		-Other:			
1001.91	00	--Seed	Free	kg	041.21
1001.99	00	--Other	Free	kg	041.29
10.02		Rye.			
1002.10	00	-Seed	Free	kg	045.11
1002.90	00	-Other	Free	kg	045.19
10.03		Barley.			
1003.10	00	-Seed	Free	kg	043.01
1003.90	00	-Other	Free	kg	043.09
10.04		Oats.			
1004.10	00	-Seed	Free	kg	04521
1004.90	00	-Other	Free	kg	04529
10.05		Maize (corn).			
1005.10	00	-Seed	Free	kg	044.1
1005.90	00	-Other	0%	kg	044.9
10.06		Rice.			
1006.10	00	-Rice in the husk (paddy or rough):			
1006.10	10	---Forsowing	Free	kg	042.11
1006.10	90	---Other	25%	kg	042.19
1006.20	00	-Husked (brown) rice:			
1006.20	20	---Brown rice, not parboiled	25%	kg	042.25
1006.20	30	---Parboiled brown rice, in packages for retail sale	25%	kg	042.23
1006.20	40	---Other parboiled brown rice	25%	kg	042.24
1006.30	00	-Semi-milled or whollymilled rice, whether or not polished or glazed:			
		---Semi-milled white rice:			
1006.30	11	----In packages for retail sale	25%	kg	042.3181
1006.30	12	----In packages of not more than 10 kg, not for retail sale	25%	kg	042.3182
1006.30	19	----Other	25%	kg	042.3183
1006.30	20	---Semi-milled parboiled rice:, in packages of not more than 10 kg	25%	kg	042.313
1006.30	30	---Other semi-milled parboiled rice	25%	kg	042.314
		---Whollymilled white rice:			
1006.30	41	----In packages for retail sale	25%	kg	042.3184
1006.30	42	----In packages of not more than 10 kg, not for retail sale	25%	kg	042.3185
1006.30	49	----Other whollymilled white rice	25%	kg	042.3186
1006.30	50	---Whollymilled parboiled rice, in packages of not more than 10 kg	25%	kg	042.317
1006.30	60	---Other whollymilled parboiled rice	25%	kg	042.319

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
1006.40	00	-Broken rice:			
1006.40	10	---In packages for retail sale	25%	kg	042.321
1006.40	90	---Other broken rice	25%	kg	042.329
10.07		Grain Sorghum.			
1007.10	00	-Seed	Free	kg	045.31
1007.90	00	-Other	40%	kg	045.39
10.08		Buckwheat, millet and canary seeds; other cereals.			
1008.10	00	-Buckwheat	5%	kg	045.92
		-Millet:			
1008.21	00	--Seed	5%	kg	045.911
1008.29	00	--Other	5%	kg	045.919
1008.30	00	-Canary seeds	5%	kg	045.93
1008.40	00	- Fonio (<i>Digitaria spp.</i>)	5%	kg	045.991
1008.50	00	-Quinoa (<i>Chenopodium quinoa</i>)	5%	kg	045.992
1008.60	00	-Triticale	5%	kg	045.993
1008.90	00	-Other cereals	5%	kg	045.999

CHAPTER 11

**PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN;
WHEAT GLUTEN**

Notes

1. This Chapter does not cover:

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

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

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

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

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

Cereal (1)	Starch Content (2)	Ash Content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometers (microns) (5)
Wheat andrye.	45%	2.5%	80%	-
Barley. Oats..	45%	3 %	80%	-
..	45%	5 %	80%	-
Maize (corn) and grains orghum...	45%	2 %	-	90%
Rice..	45%	1.6%	80%	-
Buckwheat..	45%	4 %	80%	-

2. For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains of which:
 - (a) In the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm.
 - (b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT OR DUTY	SITC REV4
1101.00		Wheat or meslin flour.			
1101.00	10	---Of durum wheat	5%	kg	046.11
1101.00	90	---Other	25%	kg	046.19
11.02		Cereal flours other than of wheat or meslin.			
1102.20	00	-Maize (corn) flour	5%	kg	047.11
1102.90	00	-Other:			
1102.90	10	---Rice flour	40%	kg	047.192
1102.90	90	---Other	5%	kg	047.199
11.03		Cereal groats, meal and pellets.			
		-Groats and meal:			
1103.11	00	--Of wheat	5%	kg	046.2
1103.13	00	--Of maize (corn)	0%	kg	047.21
1103.19	00	--Of other cereals	5%	kg	047.22
1103.20	00	-Pellets	5%	kg	047.23
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
		-Rolled or flaked grains:			
1104.12	00	--Of oats	5%	kg	048.132
1104.19	00	--Of other cereals	5%	kg	048.139
		-Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22	00	--Of oats	5%	kg	048.142
1104.23	00	--Of maize (corn)	5%	kg	048.143
1104.29	00	--Of other cereals	5%	kg	048.149
1104.30	00	-Germ of cereals, whole, rolled, flaked or ground	5%	kg	048.15
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.			
1105.10	00	-Flour, meal and powder	5%	kg	056.41
1105.20	00	-Flakes, granules and pellets	5%	kg	056.42
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
1106.10	00	-Of the dried leguminous vegetables of heading 07.13	5%	kg	056.46
1106.20		-Of sago or of roots or tubers of heading 07.14:			
1106.20	10	---Of manioc (cassava)	40%	kg	056.471
1106.20	20	---Arrowroot flour	40%	kg	056.472
1106.20	90	---Other	5%	kg	056.479
1106.30		-Of the products of Chapter 8:			
1106.30	10	---Banana flour	40%	kg	056.481
1106.30	20	---Plantain flour	40%	kg	056.482
1106.30	30	---Coconut Flour	5%	kg	056.483

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT OR DUTY	SITC REV4
1106.30	90	---Other	5%	kg	056.489
11.07		Malt, whether or not roasted.			
1107.10	00	-Not roasted:			
1107.10	10	---Malt flour	Free	kg	048.21
1107.10	90	---Other	Free	kg	048.22
1107.20	00	-Roasted:			
1107.20	10	---Malt flour	Free	kg	048.23
1107.20	90	---Other	Free	kg	048.29
11.08		Starches; inulin.			
		-Starches:			
1108.11	00	--Wheat starch	0%	kg	592.11
1108.12	00	--Maize (corn) starch	0%	kg	592.12
1108.13	00	--Potato starch	0%	kg	592.13
1108.14	00	--Manioc(cassava) starch	0%	kg	592.14
		--Other starches:			
1108.19	10	---Arrowroot starch	40%	kg	592.151
1108.19	90	---Other	0%	kg	592.159
1108.20	00	-Inulin	0%	kg	592.16
1109.00	00	Wheat gluten, whether or not dried.	0%	kg	592.17

CHAPTER 12

OIL SEEDS AND LEGUMINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

Notes

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cottonseeds, castor oilseeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karitenuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
3. For the purposes of heading 12.09, beet seeds, grass and other herb seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing:

- (a) leguminous vegetables or sweetcorn (Chapter 7);
 - (b) spices or other products of Chapter 9;
 - (c) cereals (Chapter 10); or
 - (d) products of headings 12.01 to 12.07 or 12.11.
4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) medicaments of Chapter 30;
 - (b) perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

- (a) dead single-cell micro-organisms of heading 21.02;
- (b) cultures of micro-organisms of heading 30.02; or
- (c) fertilisers of heading 31.01 or 31.05.

1. Subheading Note

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT OR DUTY	SITC REV4
12.01		Soya beans, whether or not broken.			
1201.10	00	-Seed:			
1201.10	10	---Forsowing	Free	kg	222.21
1201.10	90	---Other	0%	kg	222.291
1201.90	00	-Other	0%	kg	222.299
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.30	00	-Seed:			
1202.30	10	---Forsowing	Free	kg	222.121
1202.30	90	---Other	40%	kg	222.129
		-Other:			
1202.41	00	--In shell	40%	kg	222.11
1202.42	00	--Shelled, whether or not broken	40%	kg	222.129
1203.00	00	Copra.	40%	kg	223.1
1204.00	00	Linseed, whether or not broken.			
1204.00	10	---Forsowing	Free	kg	223.41
1204.00	90	---Other	5%	kg	223.49
12.05		Rape or colza seeds, whether or not broken.			
1205.10	00	-Low erucic acid rape or colza seeds:			
1205.10	10	---Forsowing	0%	kg	222.611
1205.10	20	---Other	5%	kg	222.612
1205.90	00	-Other	5%	kg	222.619
1206.00	00	Sunflower seeds, whether or not broken.			
1206.00	10	---Forsowing	Free	kg	222.41
1206.00	90	---Other	5%	kg	222.49
12.07		Other oil seeds and oleaginous fruits, whether or not broken.			
1207.10	00	-Palm nuts and kernels:			
1207.10	10	---Forsowing	Free	kg	223.721
1207.10	90	---Other	5%	kg	223.722
		-Cotton seeds:			
1207.21	00	--Seeds:			
1207.21	10	---Forsowing	Free	kg	222.31
1207.21	90	---Other	0%	kg	222.39
1207.29	00	--Other	0%	kg	223.39
1207.30	00	-Castor oil seeds:			
1207.30	10	---Forsowing	Free	kg	223.741
1207.30	90	---Other	5%	kg	223.749
1207.40	00	-Sesamum seeds:			
1207.40	10	---Forsowing	Free	kg	222.51
1207.40	90	---Other	5%	kg	222.59
1207.50	00	-Mustard seeds:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT OR DUTY	SITC REV4
1207.50	10	---Forsowing	Free	kg	222.621
1207.50	90	---Other	5%	kg	222.629
1207.60	00	-Safflower (Carthamus tinctorius seeds):			
1207.60	10	---Forsowing	Free	kg	223.751
1207.60	90	---Other	5%	kg	223.759
1207.70	00	-Melon seeds:			
1207.70	10	---Forsowing	Free	kg	223.761
1207.70	90	---Other	5%	kg	223.769
		-Other			
1207.91	00	--Poppyseeds:			
1207.91	10	---Forsowing	Free	kg	223.711
1207.91	90	---Other	5%	kg	223.719
1207.99	00	--Other:			
1207.99	10	---Forsowing	Free	kg	223.73
1207.99	90	---Other	5%	kg	223.79
12.08		Flours and meals of oilseeds or oleaginous fruits, other than those of mustard.			
1208.10	00	-Of soyabean	15%	kg	223.91
1208.90	00	-Other:			
1208.90	10	---Of ground-nuts	Free	kg	223.92
1208.90	20	---Of copra	15%	kg	223.93
1208.90	30	---Of palm nuts or kernels	Free	kg	223.94
1208.90	40	---Of linseed	Free	kg	223.95
1208.90	50	---Of cotton seeds	Free	kg	223.96
1208.90	60	---Of castor oil seeds	Free	kg	223.97
1208.90	90	---Other	Free	kg	223.99
12.09		Seeds, fruit and spores, of a kind used for sowing.			
1209.10	00	-Sugar beet seeds	Free	kg	292.51
		-Seeds of forage plants:			
1209.21	00	--Lucerne (alfalfa) seeds	Free	kg	292.521
1209.22	00	--Clover (Trifolium spp.) seeds	Free	kg	292.522
1209.23	00	--Fescue seeds	Free	kg	292.523
1209.24	00	--Kentucky bluegrass (Poa pratensis L.) seeds	Free	kg	292.524
1209.25	00	--Ryegrass (Lolium multiflorum Lam., Lolium perenne L.) seeds	Free	kg	292.525
1209.29	00	--Other	Free	kg	292.529
1209.30	00	-Seeds of herbaceous plants cultivated principally for their flowers	Free	kg	292.53
		-Other:			
1209.91	00	--Vegetable seeds	Free	kg	292.54
1209.99	00	--Other	Free	kg	292.59
12.10		Hop cones, fresh or dried, whether or not ground,			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT OR DUTY	SITC REV4
		powdered or in the form of pellets; lupulin.			
1210.10	00	-Hop cones, neither ground nor powdered nor in the form of pellets	0%	kg	054.841
1210.20	00	-Hop cones, ground, powdered or in the form of pellets; lupulin	0%	kg	054.842
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, chilled, frozen or dried, whether or not cut, crushed or powdered.			
1211.20	00	-Ginseng roots	0%	kg	292.42
1211.30	00	-Coccoloba	0%	kg	292.495
1211.40	00	-Poppy straw	0%	kg	292.496
1211.50	00	-Ephedra	0%	kg	292.497
1211.90	00	-Other:			
1211.90	10	---Tonka beans	0%	kg	292.491
1211.90	20	---Sarsaparilla	0%	kg	292.492
1211.90	30	---Aloe vera	5%	kg	292.493
1211.90	40	---Quassia chips	0%	kg	292.494
1211.90	90	---Other	0%	kg	292.499
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.			
		-Seaweeds and other algae:			
1212.21	00	-- Fit for human consumption	0%	kg	292.971
1212.29	00	--Other	0%	kg	292.979
		-Other:			
1212.91	00	--Sugar beet	10%	kg	054.87
1212.92	00	--Locust beans (carob)	5%	kg	054.894
1212.93	00	--Sugar cane	10%	kg	054.891
1212.94	00	--Chicory roots	0%	kg	954.892
1212.99	00	--Other :			
1212.99	20	---Mauby bark	0%	kg	054.893
1212.99	90	---Other	5%	kg	054.899
1213.00	00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	kg	081.11
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT OR DUTY	SITC REV4
		in the form of pellets.			
1214.10	00	-Lucerne(alfalfa) meal and pellets	Free	kg	081.12
1214.90	00	-Other	Free	kg	081.13

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note

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

The heading does not apply to:

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT OR DUTY	SITC REV4
13.01		Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).			
1301.20	00	-Gum Arabic	0%	kg	292.22
1301.90	00	-Other:			
1301.90	10	---Gum-resins	0%	kg	292.291
1301.90	90	---Other	0%	kg	292.299
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	00	--Opium	0%	kg	292.941
1302.12	00	--Of liquorice	0%	kg	292.942
1302.13	00	--Of hops	0%	kg	292.943
1302.14	00	--Of ephedra	0%	kg	292.944
1302.19	00	--Other:			
1302.19	10	---Aloe vera extract	0%	kg	292.945
1302.19	90	---Other	0%	kg	292.949
1302.20	00	-Pectic substances, pectinates and pectates	0%	kg	292.95
		-Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31	00	--Agar-agar	0%	kg	292.961
1302.32	00	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0%	kg	292.962
1302.39	00	--Other	0%	kg	292.969

CHAPTER 14

VEGETABLEPLAITING MATERIALS;VEGETABLEPRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, or rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brushmaking (heading 96.03).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	-Bamboos	0%	kg	292.31
1401.20	00	-Rattans	0%	kg	292.32
1401.90	00	-Other	0%	kg	292.39
[14.02]		Deleted			
[14.03]		Deleted			
14.04		Vegetable products not elsewhere specified or included.			
1404.20	00	-Cotton linters	0%	kg	263.2
1404.90	00	-Other	0%	kg	292.99

SECTION III

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

CHAPTER 15

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

Notes

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Fats derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03			
1501.10	00	-Lard	0%	kg	411.21
1501.20	00	-Other pig fat	0%	kg	411.291
1501.90	00	-Other	0%	kg	411.292
15.02		Fat of bovine animals, sheep or goats, other than those of heading 15.03			
1502.10	00	-Tallow	0%	kg	411.321
1502.90	00	-Other	0%	kg	411.329
1503.00	00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.			
1503.00	10	---Tallow oil	40%	kg	411.331
1503.00	90	---Other	40%	kg	411.339
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	00	- Fish-liver oils and their fractions	0%	kg	411.11
1504.20	00	- Fats and oils and their fractions, of fish, other than liver oils	0%	kg	411.12
1504.30	00	- Fats and oils and their fractions, of marine mammals	0%	kg	411.13
1505.00	00	Wool grease and fatty substances derived therefrom (including lanolin).	0%	kg	411.35
1506.00	00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	0%	kg/l	411.39
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.10	00	-Crude oil, whether or not degummed	40%	kg/l	421.11
1507.90	00	-Other	40%	kg/l	421.19
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10	00	-Crude oil	40%	kg/l	421.31
1508.90	00	-Other	40%	kg/l	421.39
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.10	00	-Virgin	40%	kg/l	421.41
1509.90	00	-Other	40%	kg/l	421.42
1510.00	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 15.09.			
1510.00	10	---Crude oil	40%	kg/l	421.491

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
1510.00	90	---Other	40%	kg/l	421.499
15.11		Palmoil and its fractions, whether or not refined, but not chemically modified.			
1511.10	00	-Crude oil	40%	kg/l	422.21
1511.90	00	-Other:			
1511.90	10	---Palm stearin	0%	kg/l	422.291
1511.90	90	---Other	40%	kg/l	422.299
15.12		Sunflower-seed, safflower or cotton-seed oil and fraction thereof, whether or not refined, but not chemically modified.			
		-Sunflower-seed or safflower oil and fractions thereof:			
1512.11	00	--Crude oil	40%	kg/l	421.51
1512.19	00	--Other	40%	kg/l	421.59
		-Cotton-seed oil and its fractions:			
1512.21	00	--Crude oil, whether or not gossypol has been removed	40%	kg/l	421.21
1512.29	00	--Other	40%	kg/l	421.29
15.13		Coconut (copra), palm kernel or babassu oil and fraction thereof, whether or not refined, but not chemically modified.			
		-Coconut (copra) oil and its fractions:			
1513.11	00	--Crude oil	40%	kg/l	422.31
1513.19	00	--Other	40%	kg/l	422.39
		-Palm kernel or babassu oil and fractions thereof:			
1513.21	00	--Crude oil	40%	kg/l	422.41
1513.29	00	--Other	40%	kg/l	422.49
15.14		Rape, colza or mustard oil and fraction thereof, whether or not refined, but not chemically modified.			
		-Low erucic acid rape or colza oil and its fractions:			
1514.11	00	--Crude oil	40%	kg/l	422.711
1514.19	00	--Other	40%	kg/l	422.791
		-Other:			
1514.91	00	--Crude oil	40%	kg/l	422.719
1514.99	00	--Other	40%	kg/l	422.799
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	00	--Crude oil	5%	kg/l	422.11
1515.19	00	--Other	40%	kg/l	422.19
		-Maize (corn) oil and its fractions:			
1515.21	00	--Crude oil	40%	kg/l	421.61
1515.29	00	--Other	40%	kg/l	421.69

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
1515.30	00	-Castor oil and its fractions	5%	kg/l	422.5
1515.50	00	-Sesame oil and its fractions	40%	kg/l	421.8
1515.90	00	-Other:			
1515.90	10	---Tungo oil and its fractions	5%	kg/l	422.91
1515.90	90	---Other	40%	kg/l	422.99
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	00	-Animal fats and oils and their fractions:			
1516.10	10	---Fish fats and oils and their fractions	40%	kg	431.211
1516.10	90	---Other	40%	kg	431.219
1516.20	00	-Vegetable fats and oils and their fractions	40%	kg	431.22
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10	00	-Margarine, excluding liquid margarine	20%	kg	091.01
1517.90	00	-Other:			
1517.90	10	---Imitation lard and lard substitutes (shortening)	20%	kg	091.091
1517.90	90	---Other	20%	kg	091.099
1518.00	00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	0%	kg	431.1
[15.19]		Deleted			
1520.00	00	Glycerol, crude; glycerol waters and glycerol lyes.	0%	kg/l	512.222
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10	00	-Vegetable waxes	0%	kg	431.41
1521.90	00	-Other	0%	kg	431.42
1522.00	00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	0%	kg	431.3

SECTION IV

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

Note

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

CHAPTER 16

PREPARATIONS OF MEAT, OFFISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Notes

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes

1. For the purposes of subheading 16.02.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV 4
1601.00		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
1601.00	10	---Chicken sausages, canned	20%	kg	017.21
1601.00	20	---Other chicken sausages	20%	kg	017.22
1601.00	30	---Salami sausages	20%	kg	017.23
1601.00	40	---Other sausages, canned	20%	kg	017.24
1601.00	90	---Other	20%	kg	017.29
16.02		Other prepared or preserved meat, meat offal or blood.			
1602.10	00	-Homogenised preparations:			
1602.10	20	---Preparations for infant use, as defined in Subheading Note 1 to this Chapter	10%	kg	098.112
1602.10	90	---Other, as defined in Subheading Note 1 to this Chapter	15%	kg	098.119
1602.20	00	-Of liver of any animal	20%	kg	017.3
		-Of poultry of heading 01.05:			
1602.31	00	--Of turkeys	20%	kg	017.41
1602.32	00	--Of fowls of the species Gallus domesticus:			
1602.32	10	---Homogenised preparations for use in the production of chicken sausages	0%	kg	017.431
1602.32	20	---Marinated chicken	20%	kg	012.358
1602.32	90	---Other	20%	kg	017.439
1602.39	00	--Other	20%	kg	017.49
1602.40	00	-Of swine:			
1602.41	00	--Hams and cuts thereof	20%	kg	017.51
1602.42	00	--Shoulders and cuts thereof	20%	kg	017.52
1602.49	00	--Other, including mixtures:			
1602.49	10	---Luncheon meat	20%	kg	017.53
1602.49	90	---Other	20%	kg	017.59
1602.50	00	-Of bovine animals:			
1602.50	10	---Canned corned beef	5%	kg	017.61
1602.50	90	---Other	20%	kg	017.69
1602.90	00	-Other, including preparations of blood of any animal:			
1602.90	10	---Corned mutton	5%	kg	017.91
1602.90	90	---Other	20%	kg	017.99
1603.00	00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	0%	kg	017.1
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
		- Fish, whole or in pieces, but not minced:			
1604.11	00	--Salmon	20%	kg	037.11

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV 4
1604.12	00	--Herring	5%	kg	037.121
1604.13	00	--Sardines, sardinella and brislingor sprats:			
1604.13	10	---Sardines	5%	kg	037.122
1604.13	20	---Sardinellaand brislingorsprats	20%	kg	037.123
1604.14	00	--Tunas, skipjackand bonito (Sardaspp.):			
1604.14	10	---Tunas	5%	kg	037.131
1604.14	20	---Skipjack and bonito	20%	kg	037.132
1604.15	00	--Mackerel	5%	kg	037.14
1604.16	00	--Anchovies	20%	kg	037.151
1604.17	00	--Eels	20%	kg	037.152
1604.18	00	--SharkFins	20%	kg	
1604.19	00	--Other	20%	kg	037.159
1604.20	00	-Other prepared or preserved fish	20%	kg	037.16
		-Caviar andcaviar substitutes:			
1604.31	00	--Caviar	20%	kg	037.171
1604.32	00	--Caviarsubstitutes	20%	kg	037.172
16.05		Crustaceans,molluscs andotheraquatic invertebrates, preparedorpreserved.			
1605.10	00	-Crab	20%	kg	037.211
		-Shrimps and prawns:			
1605.21	00	--Not in airtightcontainer	20%	kg	037.2121
1605.29	00	--Other	20%	kg	037.2129
1605.30	00	-Lobster	20%	kg	037.213
1605.40	00	-Other crustaceans	20%	kg	037.219
		-Molluscs:			
1605.51	00	--Oysters	20%	kg	037.2211
1605.52	00	--Scallops, includingqueen scallops	20%	kg	037.2212
1605.53	00	--Mussels	20%	kg	037.2213
1605.54	00	--Cuttle fish and squid	20%	kg	037.2214
1605.55	00	--Octopus	20%	kg	037.2215
1605.56	00	--Clams, cockles andarkshells	20%	kg	037.2216
1605.57	00	--Abalone	20%	kg	037.2217
1605.58	00	--Snails, other thanseasnails	20%	kg	037.2218
1605.59	00	--Other:			
1605.59	10	---Conch	20%	kg	037.2191
1605.59	90	---Other	20%	kg	037.2199
		-Other aquaticinvertebrates:			
1605.61	00	--Sea cucumbers	20%	kg	037.2221
1605.62	00	--Seaurchins	20%	kg	037.2222
1605.63	00	--Jellyfish	20%	kg	037.2223
1605.69	00	--Other	20%	kg	037.2229

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note

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

Subheading Notes

1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
17.01		Cane or beets sugar and chemically pure sucrose, in solid form.			
		-Raw sugar not containing added flavouring or colouring matter:			
1701.12	00	--Beet sugar	40%	kg	061.12
1701.13	00	--Cane sugar specified in Subheading Note 2 to this Chapter:			
1701.13	10	---For retail sale in packages of not more than 10kg	40%	kg	061.1121
1701.13	90	---Other	40%	kg	061.1129
1701.14	00	--Other cane sugar:			
1701.14	10	---For retail sale in packages of not more than 10kg	40%	kg	061.1131
1701.14	90	---Other	40%	kg	061.1139
		-Other:			
1701.91	00	--Containing added flavouring or colouring matter	40%	kg	061.21
1701.99	00	--Other:			
1701.99	10	---Ice sugar	20%	kg	061.291
1701.99	90	---Other	40%	kg	061.299
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
		-Lactose and lactose syrup:			
1702.11	00	--Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0%	kg	061.911
1702.19	00	--Other	0%	kg	061.919
1702.20	00	-Maple sugar and maple syrup	40%	kg	061.92
1702.30	00	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	0%	kg	061.93
1702.40	00	-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	0%	kg	061.94
1702.50	00	-Chemically pure fructose	0%	kg	061.95
1702.60	00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	0%	kg	061.96
1702.90	00	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
1702.90	10	---Syrup of cane sugar	40%	kg	061.991
1702.90	20	---Caramel	40%	kg	061.992
1702.90	90	---Other	40%	kg	061.999

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
17.03		Molasses resulting from the extraction or refining of sugar.			
1703.10	00	-Cane molasses:			
1703.10	10	---Inedible	15%	kg&l	061.511
1703.10	20	---Edible	15%	kg&l	061.512
1703.90	00	-Other	15%	kg&l	061.59
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10	00	-Chewing gum, whether or not sugar-coated	20%	kg	062.21
		-Other:			
1704.90	10	---Guava cheese	20%	kg	062.291
1704.90	90	---Other	20%	kg	062.299

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes.

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
1801.00	00	Cocoa beans, whole or broken, raw or roasted.			
1801.00	10	---Raw	0%	kg	072.11
1801.00	20	---Roasted	0%	kg	072.12
1802.00	00	Cocoa shell, husk, skins and other cocoa waste.	0%	kg	072.5
18.03		Cocoa paste, whether or not defatted.			
1803.10	00	-Not defatted	0%	kg	072.31
1803.20	00	-Wholly or partly defatted	0%	kg	072.32
1804.00	00	Cocoa butter, fat and oil.	5%	kg	072.4
1805.00	00	Cocoa powder, not containing added sugar or other sweetening matter.			
1805.00	10	---Put up for retail sale in packages of not more than 2 kg	20%	kg	072.21
1805.00	90	---Other	5%	kg	072.29
18.06		Chocolate and other food preparations containing cocoa.			
1806.10	00	-Cocoa powder, containing added sugar or other sweetening matter	20%	kg	073.1
1806.20	00	-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 kg	20%	kg	073.2
		-Other, in blocks, slabs or bars:			
1806.31	00	-- Filled	20%	kg	073.31
1806.32	00	-- Not filled	20%	kg	073.39
1806.90	00	-Other	20%	kg	073.9

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRY COOKS' PRODUCTS

Notes.

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
 - (a) The term "groats" means cereals groats of Chapter 11;
 - (b) The terms "flour" and "meal" mean:
 - (b) cereal, flour and meal of Chapter 11; and
 - (c) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of Chapter 10 or 11.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere			
1901.10	00	-Preparations suitable for infants or young children, put up for retail sale	Free	kg	098.93
1091.20	00	-Mixes and doughs for the preparation of bakers' wares of heading 19.05:			
1901.20	10	---Cake mix in retail packages not exceeding 2 kg.	15%	kg	048.51
1901.20	90	---Other	0%	kg	048.59
1901.90	00	-Other:			
1901.90	10	---Malt extract	0%	kg	098.941
1901.90	20	---Preparations of malt extract	20%	kg	098.942
1901.90	90	---Other	20%	kg	098.949
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	00	--Containing eggs	20%	kg	048.31
1902.19	00	--Other	20%	kg	098.39
1902.20	00	-Stuffed pasta, whether or not cooked or otherwise prepared	20%	kg	098.911
1902.30	00	-Other pasta	20%	kg	098.912
1902.40	00	-Couscous	20%	kg	098.913
1903.00	00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15%	kg	056.45
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 of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.			
1904.10	00	-Prepared foods obtained by the swelling or roasting of cereals or cereal products	20%	kg	048.111
1904.20	00	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20%	kg	048.112
1904.30	00	-Bulgur wheat	20%	kg	048.121
1904.90	00	-Other	20%	kg	048.129

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	-Crisp bread	20%	kg	048.411
1905.20	00	-Gingerbread and the like	20%	kg	048.421
		-Sweet biscuits; waffles and wafers:			
1905.31	00	--Sweet biscuits	20%	kg	048.422
1905.32	00	--Waffles and wafers:			
1905.32	10	---Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	kg	048.423
1905.32	20	---Sealing wafers, rice paper and similar products	0%	kg	048.424
1905.32	90	---Other	20%	kg	048.429
1905.40	00	-Rusks, toasted bread and similar toasted products	20%	kg	048.412
1905.90	00	-Other:			
1905.90	10	---Biscuits, unsweetened	20%	kg	048.491
1905.90	20	---Ice cream cones	20%	kg	048.492
1905.90	90	---Other	20%	kg	048.499

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

Notes.

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (c) Bakers' wares and other products of heading 19.05; or
 - (d) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes.

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These

preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41.00, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Additional CARICOM Guidelines.

1. Reconstituted juices, i.e., products obtained by the addition of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition, are classified in this Chapter. However, fruit juices in which one of the constituents (e.g., water, citric acid or essential oil extracted from the fruit) has been added in such quantity that the balance of the different constituents as found in the natural juice is clearly upset, and the natural juice has lost its original character, are classified in Heading 21.06 or in Chapter 22.
2. Coconut milk, generally consisting of coconut flesh extract (57%) and water (43%), put up for retail sale, is classified in Heading 21.06.
3. For the purposes of Subheadings 2009.61 and 2009.69, grape must partially fermented (whether or not fermentation has been arrested) and unfermented grape must with alcohol added, both having an alcoholic strength by volume exceeding 0.5 % vol., are classified in Heading 22.04.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITCREV4
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10	00	-Cucumbers and gherkins:			
2001.10	10	---In packages not less than 50 kg	5%	kg	056.711
2001.10	90	---Other	20%	kg	056.712
2001.90	00	-Other:			
2001.90	10	---In packages not less than 50 kg	5%	kg	056.715
2001.90	90	---Other	20%	kg	056.719
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	00	-Tomatoes, whole or in pieces:			
2002.10	10	---In packages not less than 50 kg	5%	kg	056.721
2002.10	90	---Other	20%	kg	056.729
2002.90	00	-Other:			
2002.90	10	---Tomato paste, in packages not less than 50 kg	5%	kg	056.731
2002.90	20	---Tomato paste, other	20%	kg	056.732
2002.90	30	---Other, in packages not less than 50 kg	5%	kg	056.733
2002.90	90	---Other	20%	kg	056.739
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
		-Mushrooms of the genus Agaricus:			
2003.10	10	---In packages not less than 50 kg	5%	kg	056.741
2003.10	90	---Other	20%	kg	056.742
2003.90	00	-Other:			
2003.90	10	---Other mushrooms:			
2003.90	11	----In packages not less than 50 kg	5%	kg	056.7411
2003.90	19	----Other	20%	kg	056.7419
2003.90	90	---Truffles:			
2003.90	91	----Truffles in packages not less than 50 kg	5%	kg	056.7491
2003.90	99	----Other	20%	kg	056.7499
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06			
2004.10	00	-Potatoes:			
2004.10	10	---In packages not less than 50 kg	5%	kg	056.611
2004.10	90	---Other	20%	kg	056.619
2004.90	00	-Other vegetables and mixtures of vegetables:			
2004.90	10	---In packages not less than 50 kg	5%	kg	056.691
2004.90	90	---Other	20%	kg	056.699
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.00			
2005.10	00	-Homogenized vegetables:			
2005.10	20	---Preparations for infant use, as defined in Subheading Note 1 to this Chapter	10%	kg	098.122

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
2005.10	90	---Other, as defined in Subheading Note 1 to this Chapter	20%	kg	098.129
2005.20	00	-Potatoes:			
2005.20	10	---In packages not less than 50 kg	5%	kg	056.761
2005.20	90	---Other	20%	kg	056.769
2005.40	00	-Peas (<i>Pisum sativum</i>):			
2005.40	10	---In packages not less than 50 kg	5%	kg	056.7911
2005.40	90	---Other	20%	kg	056.7919
		-Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
2005.51	00	--Beans, shelled:			
2005.51	10	---In packages not less than 50 kg	5%	kg	056.7921
2005.51	90	---Other	20%	kg	056.7922
2005.59	00	--Other:			
2005.59	10	---In packages not less than 50 kg	5%	kg	056.7923
2005.59	90	---Other	20%	kg	056.7929
2005.60	00	-Asparagus	20%	kg	056.797
2005.70	00	-Olives:			
2005.70	10	---In packages not less than 50 kg	5%	kg	056.7931
2005.70	90	---Other	20%	kg	056.7939
2005.80	00	-Sweet corn (<i>Zeamays</i> var. <i>saccharata</i>):			
2005.80	10	---In packages not less than 50 kg	5%	kg	056.771
2005.80	90	---Other	20%	kg	056.779
		-Other vegetables and mixtures of vegetables:			
2005.91	00	--Bamboo shoots:			
2005.91	10	---In packages not less than 50 kg	5%	kg	056.7941
2005.91	90	---Other	20%	kg	056.7949
2005.99	00	--Other:			
2005.99	10	---Sauerkraut, in packages not less than 50 kg	5%	kg	056.7951
2005.99	20	---Sauerkraut, other	20%	kg	056.7959
		---Other:			
2005.99	91	----Homogenized vegetables in packages not less than 50 kg	5%	kg	056.7992
2005.99	98	----Other vegetables and mixtures of vegetables in packages not less than 50 kg	5%	kg	056.7991
2005.99	99	----Other	20%	kg	056.7999
2006.00	00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).			
2006.00	10	---Citrus peel	15%	kg	062.11
2006.00	20	---Glacé cherries	20%	kg	062.12
2006.00	90	---Other	15%	kg	062.19
20.07		Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
2007.10	00	-Homogenised preparations			
2007.10	10	---For infant use, as defined in Subheading Note 2 to this Chapter	10%	kg	098.131
2007.10	90	---Other, as defined in Subheading Note 2 to this Chapter	20%	kg	098.139
		-Other:			
2007.91	00	--Citrus fruit:			
2007.91	10	---Fruit purée and fruit paste, not in retail packages	15%	kg	058.11
2007.91	90	---Other	20%	kg	058.12
2007.99	00	--Other:			
2007.99	10	---Fruit purée and fruit paste, not in retail packages	15%	kg	058.13
2007.99	20	---Pineapple jams and jellies	20%	kg	058.14
2007.99	30	---Guava jams and jellies	20%	kg	058.15
2007.99	50	---Nutmeg jams and jellies	20%	kg	058.17
2007.99	90	---Other	20%	kg	058.19
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	00	--Ground-nuts			
2008.11	10	---Peanut butter	20%	kg	058.922
2008.11	90	---Other	20%	kg	058.929
2008.19	00	--Other, including mixtures:			
2008.19	10	---Coconut Cream	20%	kg	058.921
2008.19	90	---Other	20%	kg	058.929
2008.20	00	-Pineapples	20%	kg	058.93
2008.30	00	-Citrus fruit:			
2008.30	10	---Oranges	20%	kg	058.941
2008.30	20	---Grapefruits	20%	kg	058.942
2008.30	90	---Other	20%	kg	058.949
2008.40	00	-Pears	20%	kg	058.961
2008.50	00	-Apricots	20%	kg	058.951
2008.60	00	-Cherries:			
2008.60	10	---Maraschino cherries	20%	kg	058.9521
2008.60	90	---Other	20%	kg	058.9529
2008.70	00	-Peaches, including nectarines	20%	kg	058.953
2008.80	00	-Strawberries	20%	kg	058.962
		-Other, including mixtures other than those of subheading 2008.19:			
2008.91	00	--Palm hearts	20%	kg	058.963
2008.93	00	--Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	20%	kg	058.968
2008.97	00	--Mixtures	20%	kg	058.97

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
2008.99	00	--Other:			
2008.99	10	---Mangoes	20%	kg	058.964
2008.99	20	---Banana and plantain chips	20%	kg	058.965
2008.99	30	---Akee(ackee) (Blighia sapida Koenig)	20%	kg	058.966
2008.99	40	---Christophine (choyote)	20%	kg	058.967
2008.99	90	---Other	20%	kg	058.969
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	00	--Frozen:			
2009.11	10	---Concentrated	40%	kg&l	059.111
2009.11	20	---Other	40%	kg&l	059.119
2009.12	00	--Not frozen, of a Brix value not exceeding 20:			
2009.12	10	---For infant use, in packages put up for retail sale	10%	kg&l	059.121
2009.12	20	---Other, in packages put up for retail sale, not concentrated	40%	kg&l	059.122
2009.12	30	---Other, not concentrated	40%	kg&l	059.129
2009.12	90	---Other, concentrated	40%	kg&l	059.123
2009.19	00	--Other:			
2009.19	10	---For infant use, in packages put up for retail sale	10%	kg&l	059.131
2009.19	20	---Other, in packages put up for retail sale	40%	kg&l	059.132
2009.19	90	---Not in packages put up for retail sale	40%	kg&l	059.139
		-Grapefruit (including pomelo) juice:			
2009.21	00	--Brix value not exceeding 20:			
2009.21	10	---For infant use, in packages put up for retail sale	10%	kg&l	059.211
2009.21	20	---Other, in packages put up for retail sale, not concentrated	40%	kg&l	059.212
2009.21	30	---Other, not concentrated	40%	kg&l	059.219
2009.21	90	---Other, concentrated	40%	kg&l	059.213
2009.29	00	--Other:			
2009.29	10	---For infant use, in packages put up for retail sale	10%	kg&l	059.221
2009.29	20	---Other, in packages put up for retail sale	40%	kg&l	059.222
2009.29	90	---Not in packages put up for retail sale	40%	kg&l	059.229
		-Juice of any other single citrus fruit:			
2009.31	00	--Of a Brix value not exceeding 20:			
		---Lime juice of a Brix value not exceeding 20:			
2009.31	11	----For infant use, in packages put up for retail sale	10%	kg&l	059.311
2009.31	12	----Other, in packages put up for retail sale, concentrated	40%	kg&l	059.314
2009.31	13	----Other, in packages put up for retail sale, not concentrated	40%	kg&l	059.315
2009.31	19	----Not in packages put up for retail sale	40%	kg&l	059.319
		---Other single citrus fruit of a Brix value not exceeding 20:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
2009.31	91	----For infant use, in packages put up for retail sale	10%	kg&l	059.321
2009.31	92	----Other, in packages put up for retail sale	40%	kg&l	059.322
2009.31	99	----Not in packages put up for retail sale	40%	kg&l	059.329
2009.39	00	--Other:			
		---Lime juice of a Brix value exceeding 20::			
2009.39	11	----For infant use, in packages put up for retail sale	10%	kg&l	059.332
2009.39	12	----Other, in packages put up for retail sale, concentrated	40%	kg&l	059.334
2009.39	13	----Other, in packages put up for retail sale, not concentrated	40%	kg&l	059.335
2009.39	19	----Not in packages put up for retail sale.	40%	kg&l	059.3391
		---Other single citrus fruit of a Brix value exceeding 20:			
2009.39	91	----For infant use, in packages put up for retail sale	10%	kg&l	059.392
2009.39	92	----Other, in packages put up for retail sale	40%	kg&l	059.393
2009.39	99	----Not in packages put up for retail sale	40%	kg&l	059.339
		-Pineapple juice:			
2009.41	00	--Of a Brix value not exceeding 20:			
2009.41	10	---For infant use, in packages put up for retail sale	10%	kg&l	059.911
2009.41	30	---Other, in packages put up for retail sale	20%	kg&l	059.916
2009.41	40	---Not in packages put up for retail sale	20%	kg&l	059.912
2009.49	00	--Other:			
2009.49	10	---For infant use, in packages put up for retail sale	10%	kg&l	059.913
2009.49	20	---Other, in packages put up for retail sale	20%	kg&l	059.915
2009.49	40	---Not in packages put up for retail sale	20%	kg&l	059.919
2009.50	00	-Tomato juice:			
2009.50	10	---For infant use, in packages put up for retail sale	20%	kg&l	059.922
2009.50	90	---Other tomato juice (see Chapter Note 4)	20%	kg&l	059.929
		-Grape Juice (including Grape Must):			
2009.61	00	--Of a Brix value not exceeding 30:			
2009.61	10	---Concentrated, other than grape must	5%	kg&l	059.931
2009.61	20	---Grape Must (see Additional CARICOM Guideline 3)	5%	kg&l	059.935
2009.61	30	---Other, for infant use, in packages put up for retail sale	10%	kg&l	059.932
2009.61	40	---Other, in packages put up for retail sale	20%	kg&l	059.933
2009.61	90	---Other, not in packages put up for retail sale	20%	kg&l	059.934
2009.69	00	--Other:			
2009.69	10	---For infant use, in packages put up for retail sale	10%	kg&l	059.936
2009.69	20	---Grape Must (see Additional CARICOM Guideline 3)	10%	kg&l	059.939
2009.69	30	---Other, in packages put up for retail sale	20%	kg&l	059.937
2009.69	90	---Other, not in packages put up for retail sale	20%	kg&l	059.938
		-Apple juice:			
2009.71	00	--Of a Brix value not exceeding 20:			
2009.71	10	---Concentrated, not in packages put up for retail sale	5%	kg&l	059.941

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
2009.71	20	---Other, for infant use, in packages put up for retail sale	10%	kg&l	059.942
2009.71	30	---Other, in packages put up for retail sale	20%	kg&l	059.943
2009.71	80	---Other, not in packages put up for retail sale	20%	kg&l	059.944
2009.79	00	--Other:			
2009.79	10	---For infant use, in packages put up for retail sale	10%	kg&l	059.945
2009.79	20	---Other, in packages put up for retail sale	20%	kg&l	059.946
2009.79	80	---Not in packages put up for retail sale	20%	kg&l	059.949
		-Juice of any other single fruit or vegetable:			
2009.81	00	--Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice:			
2009.81	10	---For infant use, in packages put up for retail sale	10%	kg&l	059.9592(A)
2009.81	90	---Other	20%	kg&l	059.9593(B)
2009.89	00	--Other:			
		---Passion fruit juice:			
2009.89	11	----For infant use, in packages put up for retail sale	10%	kg&l	059.952
2009.89	12	----Other, in packages put up for retail sale	20%	kg&l	059.953
2009.89	13	----Other, concentrated, not in packages put up for retail sale	15%	kg&l	059.951
2009.89	19	----Other	20%	kg&l	059.954
		---Tamarind Juice:			
2009.89	22	----For infant use, in packages put up for retail sale	10%	kg&l	059.956
2009.89	23	----Other, in packages put up for retail sale	20%	kg&l	059.957
2009.89	29	----Not in packages put up for retail sale	20%	kg&l	059.958
2009.89	30	---Other, for infant use, in packages put up for retail sale	10%	kg&l	059.9591(A)
2009.89	90	---Other	20%	kg&l	059.9599(B)
2009.90	00	-Mixtures of juices:			
2009.90	10	---Mixtures of grapefruit juice and orange juice, for infant use, in packages put up for retail sale	10%	kg&l	059.962
2009.90	20	---Other mixtures of grapefruit juice and other juice	40%	kg&l	059.9631
2009.90	30	---Other mixtures of orange juice with other juice	40%	kg&l	059.9632
2009.90	40	---Mixtures of pineapple juice with other juice, for infant use, in packages put up for retail sale	10%	kg&l	059.968
2009.90	50	---Other mixtures of pineapple juice with other juice	20%	kg&l	059.965
2009.90	60	---Other mixtures of juices, for infant use, in packages put up for retail sale	10%	kg&l	059.966
2009.90	90	---Other mixtures of juices	20%	kg&l	059.969

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes.

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading 07.12.;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	--Extracts, essences and concentrates	20%	kg	071.311
2101.12	00	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	20%	kg	071.312
2101.20	00	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences, or concentrates or with a basis of tea or maté	20%	kg	074.32
2101.30	00	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%	kg	071.33
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10	00	-Active yeasts	15%	kg	098.61
2102.20	00	-Inactive yeasts; other single-cell micro-organisms, dead:			
2102.20	10	---Inactive yeasts	15%	kg	098.62
2102.20	20	---Other single-cell micro-organisms, dead	0%	kg	098.63
2102.30	00	-Prepared baking powders	15%	kg	098.64
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	00	-Soyasauce	20%	kg	098.41
2103.20	00	-Tomato ketchup and other tomato sauces:			
2103.20	10	---Tomato ketchup	20%	kg	098.421
2103.20	20	---Other tomato sauces	20%	kg	098.422
2103.30	00	-Mustard flour and meal and prepared mustard:			
2103.30	10	---Mustard flour and meal	15%	kg	098.431
2103.30	20	---Prepared mustard	20%	kg	098.432
2103.90	00	-Other:			
2103.90	10	---Pepper sauce	20%	kg	098.491
2103.90	20	---Mayonnaise	20%	kg	098.492
2103.90	30	---Worcestershire sauce	20%	kg	098.493
2103.90	40	---Achar, kuchela and similar preparations	20%	kg	098.494
2103.90	50	---Aromatic biters	40%	kg	098.493
2103.90	90	---Other	20%	kg	098.499

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
21.04		Soups and broths and preparations therefor; homogenized composite food preparations.			
2104.10	00	-Soups and broths and preparations therefor:			
2104.10	10	---In liquid form	20%	kg	098.51
2104.10	20	---In solid or powder form	20%	kg	098.52
2104.20	00	-Homogenized composite food preparations:			
2104.20	10	---Preparations for infant use, put up for retail sale	10%	kg	098.141
2104.20	90	---Other	20%	kg	098.149
2105.00		Ice cream and other edible ice, whether or not containing cocoa.			
2105.00	10	---Ice cream	20%	kg	022.331
2105.00	90	---Other	20%	kg	022.339
21.06		Food preparations not elsewhere specified or included.			
2106.10	00	-Protein concentrates and textured protein substances:			
2106.10	10	---Protein hydrolysates	0%	kg	098.991
2106.10	90	---Other	20%	kg	098.992
2106.90	00	-Other:			
2106.90	10	---Mauby syrup	20%	kg	098.993
2106.90	20	---Other flavoured or coloured sugar syrups	20%	kg	098.994
2106.90	30	---Flavouring powders for making beverages:			
2106.90	3010	----Drink mixes for use in Industry	0%	kg	098.995
2106.90	3090	----Drink mixes put up for retail sale	20%	kg	098.995
2106.90	40	---Autolysed yeast	15%	kg	098.996
2106.90	50	---Ice cream powders	20%	kg	098.997
2106.90	60	---Preparations consisting of saccharin and foodstuff, used for sweetening purposes	20%	kg	098.998
2106.90	70	---Preparations for infant use, put up for retail sale	10%	kg	098.9991
2106.90	80	---Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol.	0%	kg&l	098.9992
		---Other:			
2106.90	91	----Coconut milk whether or not in powder form	20%	kg	098.9993
2106.90	99	----Other	20%	Kg	098.9999

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes.

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Seawater (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.53);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are reclassified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Sub-heading Note

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

Additional CARICOM Guideline

1. Aromatic bitters used as flavouring agents for food and beverages are classified in heading 21.03. Chapter Note 1 (a) to Chapter 22 refers.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavoured;			
2201.10	00	-Mineral waters and aerated waters:			
2201.10	10	---Mineral waters	20%	kg & l	111.011
2201.10	20	---Aerated waters	20%	kg & l	111.012
2201.90	00	-Other:			
2201.90	10	---Ordinary natural waters	20%	kg & l	111.013
2201.90	90	---Other	20%	kg & l	111.019
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non- alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
2202.10	00	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202.10	10	---Aerated waters	20%	kg & l	111.021
2202.10	90	---Other waters	20%	kg & l	111.022
2202.91	00	-Other:			
2202.91	10	--Non-Alcoholic Beer	20%	kg & l	111.025
2202.91	30	---Beverages containing cocoa	20%	kg & l	111.023
2202.91	40	---Malt beverages	20%	kg & l	111.024
2202.91	90	---Other:			
2202.99	91	---Coconut Water	20%	kg & l	111.026
2202.99	99	---Other	20%	kg & l	111.029
2203.00	00	Beer made from malt.			
2203.00	10	---Beer	40%	kg & l	112.31
2203.00	20	---Stout	40%	kg & l	112.32
2203.00	90	---Other	40%	kg & l	112.39
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	00	-Sparkling wine	40%	kg & l	112.15
		-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	00	--In containers holding 2 litres or less	40%	kg & l	112.171
2204.22	00	--In containers holding more than 2 litres but not more than 10 litres	40%	kg & l	112.173
2204.29	00	--Other:			
2204.29	10	---Grape must with fermentation prevented or arrested by the addition of alcohol	20%	kg & l	112.172
2204.29	90	---Other	40%	kg & l	112.179
2204.30	00	--Other grape must	20%	kg & l	112.11
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
2205.10	00	-In containers holding 2 litres or less	40%	kg & l	112.131
2205.90	00	-Other	40%	kg & l	113.139
2206.00	00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or			
2206.00	10	---Shandy	40%	kg & l	112.21
2206.00	90	---Other	40%	kg & l	112.29
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10	00	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher:			
2207.10	10	---Bio-ethanol	40%	kg & l	512.151
2207.10	90	---Other	40%	kg & l	512.159
2207.20	00	-Ethyl alcohol and other spirits, denatured, of any Strength:			
2207.20	10	---Bio-ethanol	40%	kg & l	512.161
2207.20	90	---Other	30%	kg & l	512.169
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
2208.20	00	-Spirits obtained by distilling grape wine or grape marc:			
2208.20	10	---Brandy, in bottles of a strength not exceeding 46% vol	40%	kg & l	112.421
2208.20	90	---Other	40%	kg & l	112.429
2208.30	00	-Whiskies:			
2208.30	10	---In bottles of a strength not exceeding 46% vol	40%	kg & l	112.411
2208.30	90	---Other	40%	kg & l	112.419
2208.40	00	-Rum and other spirits obtained by distilling fermented sugar cane products:			
2208.40	10	---In bottles of a strength not exceeding 46% vol	40%	kg & l	112.441
2208.40	90	---Other	40%	kg & l	112.449
2208.50	00	-Gin and Geneva:			
2208.50	10	---In bottles of a strength not exceeding 46% vol	40%	kg & l	112.451
2208.50	90	---Other	40%	kg & l	112.459
2208.60	00	-Vodka	40%	kg & l	112.491
2208.70	00	-Liqueurs and cordials	40%	kg & l	112.492
2208.90	00	-Other	40%	kg & l	112.493
2209.00	00	Vinegar and substitutes for vinegar obtained from acetic acid	20%	kg	098.44

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Note.

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

Subheading Note.

1. For the purposes of subheading 2306.41, the expression "lowerucic acidrape or colza seeds" means seeds as defined in Subheading note 1 to Chapter 12.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.			
2301.10	00	- Flours, meals and pellets of meat or meat offal; greaves	Free	kg	081.41
2301.20	00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	kg	081.42
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	00	- Of maize (corn)	Free	kg	081.24
2302.30	00	- Of wheat	Free	kg	081.26
2302.40	00	- Of other cereals:			
2302.40	10	--- Of rice	Free	kg	081.291
2302.40	90	--- Other	Free	kg	081.299
2302.50	00	- Of leguminous plants	Free	kg	081.23
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	00	- Residues of starch manufacture and similar residues	Free	kg	081.51
2303.20	00	- Beet-pulp, bagasse and other waste of sugar manufacture	Free	kg	081.52
2303.30	00	- Brewing or distilling dregs and waste	Free	kg	081.53
2304.00	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.	Free	kg	081.31
2305.00	00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	kg	081.32
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 23.04 or 23.05.			
2306.10	00	- Of cotton seeds	Free	kg	081.33
2306.20	00	- Of linseed	Free	kg	081.34
2306.30	00	- Of sunflower seeds	Free	kg	081.35
		- Of rape or colza seeds:			
2306.41	00	-- Of flowerucic acid rape or colza seeds	Free	kg	081.361
2306.49	00	-- Other	Free	kg	081.369
2306.50	00	- Of coconut or copra	15%	kg	081.37
2306.60	00	- Of palm nuts or kernels	Free	kg	081.38
2306.90	00	- Other	Free	kg	081.39

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
2307.00	00	Winelees; argol.	Free	kg	081.94
2308.00	00	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.	Free	kg	081.192
23.09		Preparations of a kind used in animal feeding.			
2309.10	00	-Dog or cat food, put up for retail sale	20%	kg	081.95
2309.90	00	-Other:			
2309.90	10	---Mixed bird seeds	20%	kg	081.991
2309.90	20	---Other foods for pets	20%	kg	081.992
2309.90	30	---Prepared complete poultry feed	15%	kg	081.993
2309.90	40	---Prepared complete cattle feed	15%	kg	081.994
2309.90	50	---Prepared complete pig feed	15%	kg	081.995
2309.90	60	---Other prepared complete animal feeds	15%	kg	081.996
2309.90	90	---Other	Free	kg	081.999

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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

Subheading Note.

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
24.01		Unmanufactured tobacco; tobacco refuse.			
2401.10	00	-Tobacco, not stemmed/stripped	5%	kg	121.1
2401.20	00	-Tobacco, partly or wholly stemmed/stripped	5%	kg	121.2
2401.30	00	-Tobacco refuse	5%	kg	121.3
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes.			
2402.10	00	-Cigars, cheroots and cigarillos, containing tobacco	40%	kg	122.1
2402.20	00	-Cigarettes containing tobacco	40%	kg	122.2
2402.90	00	-Other	40%	kg	122.31
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.			
		-Smoking tobacco, whether or not containing tobacco substitutes in any proportion			
2403.11	00	--Waterpipe tobacco specified in Subheading Note 1 to this Chapter	40%	kg	122.321
2403.19	00	--Other	40%	kg	122.329
		-Other:			
2403.91	00	-- "Homogenised" or "reconstituted" tobacco	40%	kg	122.391
2403.99	00	--Other:			
2403.99	10	---Snuff	40%	kg	122.392
2403.99	90	---Other	40%	kg	122.399

SECTION V MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTH SANDSTONE; PLASTERING MATERIALS, LIME AND CEMENT

Notes.

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

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

2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curb stones or flag stones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chalks (heading 95.04); or
 - (i) Writing or drawing chalks or tailors' chalks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
2501.00	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; seawater.			
2501.00	10	---Table salt in retail packages of not more than 2.5 kg	20%	kg	278.31
2501.00	20	---Other table salt	15%	kg	278.32
2501.00	30	---Rock salt	5%	kg	278.33
2501.00	40	---Pure sodium chloride	0%	kg	278.34
2501.00	50	---Salt liquors	0%	kg	278.35
2501.00	90	---Other	0%	kg	278.39
2502.00	00	Unroasted iron pyrites.	0%	kg	274.2
2503.00	00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	0%	kg	274.1
25.04		Natural graphite.			
2504.10	00	-In powder or in flakes	0%	kg	278.221
2504.90	00	-Other	0%	kg	278.229
25.05		Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.			
2505.10	00	-Silica sands and quartz sands	0%	kg	273.31
2505.90	00	-Other	0%	kg	273.39
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	00	-Quartz	0%	kg	278.511
2506.20	00	-Quartzite	0%	kg	278.512
2507.00	00	Kaolin and other kaolinic clays, whether or not calcined.	0%	kg	278.26
25.08		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
2508.10	00	-Bentonite	0%	kg	278.27
2508.30	00	-Fire-clay	0%	kg	278.292
2508.40	00	-Other clays	0%	kg	278.293
2508.50	00	-Andalusite, kyanite and sillimanite	0%	kg	278.294
2508.60	00	-Mullite	0%	kg	278.295
2508.70	00	-Chamotte or dinas earths	0%	kg	278.296
2509.00	00	Chalk.	0%	kg	278.91
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
2510.10	00	-Unground	0%	kg	272.31

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
2510.20	00	-Ground	0%	kg	272.32
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.			
2511.10	00	-Natural barium sulphate (barytes)	0%	kg	278.921
2511.20	00	-Natural barium carbonate (witherite)	0%	kg	278.922
2512.00	00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	0%	kg	278.95
25.13		Pumicestone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
2513.10	00	-Pumicestone	5%	kg	277.23
2513.20	00	-Emery, natural corundum, natural garnet and other natural abrasives	5%	kg	277.22
2514.00	00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape.	0%	kg	273.11
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
		-Marble and travertine:			
2515.11	00	--Crude or roughly trimmed	0%	kg	273.121
2515.12	00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0%	kg	273.122
2515.20	00	-Ecaussine and other calcareous monumental or building stone; alabaster	0%	kg	273.123
25.16		Granite, porphyry, basalt, sandstone and other monumental 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	00	--Crude or roughly trimmed	0%	kg	273.131
2516.12	00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0%	kg	273.132
2516.20	00	-Sandstone	0%	kg	273.133
2516.90	00	-Other monumental or building stone	0%	kg	273.139

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.			
2517.10	00	-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	0%	kg	273.41
2517.20	00	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	0%	kg	273.42
2517.30	00	-Tarred macadam	0%	kg	273.43
		-Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:			
2517.41	00	--Of marble	0%	kg	273.44
2517.49	00	--Other	0%	kg	273.49
25.18		Dolomite, whether or not calcined, or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.			
2518.10	00	-Dolomite not calcined or sintered	0%	kg	278.231
2518.20	00	-Calcined or sintered dolomite	0%	kg	278.232
2518.30	00	-Dolomite ramming mix	0%	kg	278.233
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	00	-Natural magnesium carbonate (magnesite)	0%	kg	278.24
2519.90	00	-Other	0%	kg	278.25
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
2520.10	00	-Gypsum; anhydrite:			
2520.10	10	---Gypsum	15%	kg	273.231
2520.10	20	---Anhydrite	0%	kg	273.232
		-Plasters:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
2520.20	10	---Plaster of Paris	0%	kg	273.241
2520.20	90	---Other	0%	kg	273.249
2521.00	00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10%	kg	273.22
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.			
2522.10	00	-Quicklime	10%	kg	661.11
2522.20	00	-Slaked lime	10%	kg	661.12
2522.30	00	-Hydraulic lime	10%	kg	661.13
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
2523.10	00	-Cement clinkers	15%	kg	661.21
		-Portland cement:			
2523.21	00	--White cement, whether or not artificially coloured	0%	kg	661.221
2523.29	00	--Other:			
2523.29	10	---Building cement (grey)	15%	kg	661.222
2523.29	20	---Oilwell cement	0%	kg	661.223
2523.29	90	---Other	40%	kg	661.229
2523.30	00	-Aluminous cement	0%	kg	661.23
2523.90	00	-Other hydraulic cements	40%	kg	661.29
25.24		Asbestos.			
2524.10	00	-Crocidolite	0%	kg	278.41
2524.90	00	-Other	0%	kg	278.49
25.25		Mica, including splittings; mica waste.			
2525.10	00	-Crude mica and mica rifted into sheets or splittings	0%	kg	278.521
2525.20	00	-Mica powder	0%	kg	278.522
2525.30	00	-Mica waste	0%	kg	278.523
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	00	-Not crushed, not powdered	0%	kg	278.931
2526.20	00	-Crushed or powdered:			
2526.20	10	---Talc	0%	kg	278.932
2526.20	90	---Other	0%	kg	278.939
[25.27]		Deleted			
2528.00	00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight.	0%	kg	278.94

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
25.29		Felspar; leucite; nepheline and nepheline syenite; fluorspar.			
2529.10	00	- Felspar	0%	kg	278.531
		- Fluorspar:			
2529.21	00	--Containing by weight 97% or less of calcium fluoride	0%	kg	278.541
2529.22	00	--Containing by weight more than 97% of calcium fluoride	0%	kg	278.542
2529.30	00	-Leucite; nepheline and nepheline syenite	0%	kg	278.532
25.30		Mineral substances not elsewhere specified or included.			
2530.10	00	-Vermiculite, perlite and chlorites, unexpanded	0%	kg	278.98
2530.20	00	-Kieserite, epsomite (natural magnesium sulphates)	0%	kg	278.991
2530.90	00	-Other	0%	kg	278.999

CHAPTER 26

ORES, SLAG AND ASH

Notes.

1. This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) Natural magnesium carbonate (magnesite, whether or not calcined) (heading 25.19);
 - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 26.01 to 26.17, the term "ores" means mineral or mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
2. Heading 26.20 applies only to:
 - (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
 - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

1. For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compounds sludges" means sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
26.01		Iron ores and concentrates, including roasted iron pyrites.			
		-Iron ores and concentrates, other than roasted iron pyrites:			
2601.11	00	--Non-agglomerated	0%	kg	281.5
2601.12	00	--Agglomerated	0%	kg	281.6
2601.20	00	-Roasted iron pyrites	0%	kg	281.4
2602.00	00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with manganese content of 20% or more calculated on the dry	0%	kg	287.7
2603.00	00	Copper ores and concentrates.	0%	kg	283.1
2604.00	00	Nickel ores and concentrates.	0%	kg	284.1
2605.00	00	Cobalt ores and concentrates.	0%	kg	287.93
2606.00	00	Aluminium ores and concentrates.			
2606.00	10	---Calcined bauxite	10%	kg	285.11
2606.00	90	---Other	10%	kg	295.19
2607.00	00	Lead ores and concentrates.	0%	kg	287.4
2608.00	00	Zinc ores and concentrates	0%	kg	287.5
2609.00	00	Tin ores and concentrates.	0%	kg	287.6
2610.00	00	Chromium ores and concentrates.	0%	kg	287.91
2611.00	00	Tungsten ores and concentrates.	0%	kg	287.92
26.12		Uranium or thorium ores and concentrates.			
2612.10	00	-Uranium ores and concentrates	0%	kg	286.1
2612.20	00	-Thorium ores and concentrates	0%	kg	286.2
26.13		Molybdenum ores and concentrates.			
2613.10	00	-Roasted	0%	kg	287.81
2613.90	00	-Other	0%	kg	287.82
2614.00	00	Titanium ores and concentrates.	0%	kg	287.83
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.			
2615.10	00	-Zirconium ores and concentrates	0%	kg	287.84
2615.90	00	-Other	0%	kg	287.85
26.16		Precious metal ores and concentrates.			
2616.10	00	-Silver ores and concentrates	0%	kg	289.11
2616.90	00	-Other	0%	kg	289.19
26.17		Other ores and concentrates.			
2617.10	00	-Antimony ores and concentrates	0%	kg	287.991
2617.90	00	-Other	0%	kg	287.999
2618.00	00	Granulated slag (slag sand) from the manufacture of iron or steel.	10%	kg	278.61
2619.00	00	Slag, dross (other than - granulated slag), scalings and other waste from the manufacture of iron or steel.	10%	kg	278.62

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
26.20		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.			
		-Containing mainly zinc:			
2620.11	00	--Hard zinc spelter	0%	kg	288.11
2620.19	00	--Other	0%	kg	288.12
		-Containing mainly lead:			
2620.21	00	--Leaded gasoline sludges and leaded anti-knock compound sludges	0%	kg	288.131
2620.29	00	--Other	0%	kg	288.139
2620.30	00	-Containing mainly copper	0%	kg	288.14
2620.40	00	-Containing mainly aluminium	0%	kg	288.15
2620.60	00	-Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0%	kg	288.191
		-Other:			
2620.91	00	--Containing antimony, beryllium, cadmium, chromium or their mixtures	0%	kg	288.192
2620.99	00	--Other	0%	kg	288.199
26.21		Otherslag and ash; including seaweed ash (kelp); ash and residues from the incineration of municipal waste.			
2621.10	00	-Ash and residues from the incineration of municipal waste	0%	kg	278.691
2621.90	00	-Other	0%	kg	278.699

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Sub-heading Notes.

- (i) For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a

calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
4. For the purposes of subheadings 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distill at 210°C according to the ISO 3405 method (equivalent to the ASTM D86 method).
5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkylesters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
		-Coal, whether or not pulverized, but not agglomerated:			
2701.11	00	--Anthracite	5%	kg/m ³	321.1
2701.12	00	--Bituminous coal	5%	kg/m ³	321.21
2701.19	00	--Other coal	5%	kg/m ³	321.22
2701.20	00	-Briquettes, ovoids and similar solid fuels manufactured from coal	5%	kg/m ³	322.1
27.02		Lignite, whether or not agglomerated, excluding jet.			
2702.10	00	-Lignite, whether or not pulverized, but not agglomerated	5%	kg/m ³	322.21
2702.20	00	-Agglomerated lignite	5%	kg/m ³	322.22
2703.00	00	Peat (including peat litter), whether or not agglomerated.	Free	kg/m ³	322.3
2704.00		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.			
2704.00	10	---Coke and semi-coke of coal	5%	kg/m ³	325.01
2704.00	20	---Coke and semi-coke of lignite or of peat	5%	kg/m ³	325.02
2704.00	30	---Retort carbon	5%	kg/m ³	325.03
2705.00	00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	Free	kg/m ³	345.0
2706.00	00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	5%	kg/m ³	335.21
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
2707.10	00	-Benzol (benzene)	15%	kg/m ³	335.22
2707.20	00	-Toluol (toluene)	15%	kg/m ³	335.23
2707.30	00	-Xylol (xylenes)	15%	kg/m ³	335.24
2707.40	00	-Naphthalene	15%	kg/m ³	335.256
2707.50	00	-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distills at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	15%	kg/m ³	335.251
		-Other:			
2707.91	00	--Creosote oils	15%	kg/m ³	335.253
2707.99	00	--Other:			
2707.99	10	---Gasoline blending preparations	15%	kg/m ³	335.255
2707.99	90	---Other	15%	kg/m ³	335.259

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.10	00	-Pitch	15%	kg/m ³	335.31
2708.20	00	-Pitch coke	5%	kg/m ³	335.32
2709.00	00	Petroleum oils and oils obtained from bituminous minerals, crude.			
2709.00	10	---Imported under the processing agreement	0%	kg/m ³	333.01
2709.00	90	---Other	0%	kg/m ³	333.09
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations;			
		-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:			
2710.12	00	--Light oils and preparations:			
2710.12	10	-Aviation Spirit:			
2710.12	11	---Aviation Spirit of 100 octane and over	0%	kg/m ³	334.611
2710.12	12	---Aviation Spirit under 100 octane	0%	kg/m ³	334.612
2710.12	20	---Motor Spirit (gasoline)	10%	kg/m ³	334.6131
2710.12	30	---Spirit type (gasoline type) jet fuel	0%	kg/m ³	334.614
2710.12	90	--Other	0%	kg/m ³	334.619
2710.19	00	Other:			
2710.19	10	---Kerosene:			
2710.19	11	----Kerosene type jet fuel	0%	kg/m ³	334.621
2710.19	12	----Illuminating kerosene	10%	kg/m ³	334.622
2710.19	20	----Vapourising oil or white spirit	20%	kg/m ³	334.623
2710.19	30	---Diesel oil	10%	kg/m ³	334.6311
2710.19	40	----Gas oils (other than diesel oil)	20%	kg/m ³	334.639
2710.19	50	----Bunker C fuel oil	10%	kg/m ³	334.641
2710.19	60	----Partly refined petroleum, including topped crudes	5%	kg/m ³	334.642
2710.19	70	---Lubricating oil base stocks, lubricating oils greases:			
2710.19	71	---Lubricating oil base stock (Paraffinic type)	15%	kg/m ³	334.651
2710.19	72	---Other lubricating oil base stock	15%	kg/m ³	334.652
2710.19	73	---Lubricating oils	30%	kg/m ³	334.6531

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2710.19	74	--- Lubricating greases	30%	kg/m ³	334.654
2710.19	75	--- Hydraulic brake fluids and other prepared liquids for hydraulic transmission	15%	kg/m ³	334.66
2710.19	76	--- Transformer oil	5%	kg/m ³	334.671
2710.19	77	--- Circuitbreaker oil	5%	kg/m ³	334.672
2710.19	78	--- Cleansing, cutting and mould release oils	5%	kg/m ³	334.68
2710.19	79	Other	5%	kg/m ³	334.691
2710.19	90	Other	15%	kg/m ³	334.6991
2710.20	00	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils:			
2710.20	10	--- Motor spirit (gasoline)	10%	kg/m ³	334.6132
2710.20	20	--- Kerosene, including kerosene-type jet fuel	0%	kg/m ³	334.624
2710.20	30	--- Lubricating oils	30%	kg/m ³	334.6532
2710.20	40	--- Fuel oils	10%	kg/m ³	334.643
2710.20	50	--- Diesel oils	10%	kg/m ³	334.6312
2710.20	90	--- Other	15%	kg/m ³	334.6992
		-Waste oils:			
2710.91	00	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	kg/m ³	334.71
2710.99	00	--Other	5%	kg/m ³	334.79
27.11		Petroleum gases and other gaseous hydrocarbons.			
		-Liquefied:			
2711.11	00	--Natural gas	Free	kg/m ³	343.1
2711.12	00	--Propane	Free	kg/m ³	342.1
2711.13	00	--Butanes	Free	kg/m ³	342.5
2711.14	00	--Ethylene, propylene, butylenes and butadiene	5%	kg/m ³	344.1
2711.19	00	--Other	5%	kg/m ³	344.2
		-In gaseous state:			
2711.21	00	--Natural gas	Free	kg/m ³	343.2
2711.29	00	--Other	Free	kg/m ³	344.9
27.12		Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
2712.10	00	-Petroleum jelly	20%	kg/m ³	335.11
2712.20	00	- Paraffin wax containing by weight less than 0.75% of oil	5%	kg/m ³	335.121

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2712.90	00	-Other	5%	kg/m ³	335.129
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
		-Petroleum coke:			
2713.11	00	--Not calcined	5%	kg	335.421
2713.12	00	--Calcined	5%	kg	335.422
2713.20	00	-Petroleum bitumen	20%	kg	335.411
2713.90	00	-Other residues of petroleum oils or of oils obtained from bituminous mineral	20%	kg	335.419
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
2714.10	00	-Bituminous or oil shale and tar sands	20%	kg	278.96
2714.90	00	-Other:			
2714.90	10	---Natural bitumen	20%	kg	278.971
2714.90	20	---Natural asphalt	10%	kg	278.972
2714.90	30	---Asphaltites and asphaltic rocks	20%	kg	278.973
2715.00	00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).			
2715.00	10	---Cut-backs	10%	kg	335.431
2715.00	90	---Other	20%	kg	335.439
2716.00	00	Electrical energy (optional heading)	Free	1000 kwh	351.0

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

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

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
 1. Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanato-diamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its

metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
 - (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts. 1.1.2 Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
 - (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g).
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
		I -CHEMICAL ELEMENTS			
28.01		Fluorine, chlorine, bromine and iodine.			
2801.10	00	-Chlorine	0%	kg	522.24
2801.20	00	-Iodine	0%	kg	522.251
2801.30	00	-Fluorine; bromine	0%	kg	522.252
2802.00	00	Sulphur, sublimed or precipitated; colloidal sulphur.	0%	kg	522.26
2803.00	00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	0%	kg	522.1
28.04		Hydrogen, rare gases and other non-metals.			
2804.10	00	-Hydrogen	10%	Kg/m3	522.211
		-Rare gases:			
2804.21	00	--Argon	0%	Kg/m3	522.212
2804.29	00	--Other	0%	Kg/m3	522.213
2804.30	00	-Nitrogen	10%	Kg/m3	522.214
2804.40	00	-Oxygen	10%	Kg/m3	522.215
2804.50	00	-Boron; tellurium	0%	kg	522.221
		-Silicon:			
2804.61	00	--Containing by weight not less than 99.99% of silicon	0%	kg	522.231
2804.69	00	--Other	0%	kg	522.239
2804.70	00	-Phosphorus	0%	kg	522.222
2804.80	00	-Arsenic	0%	kg	522.223
2804.90	00	-Selenium	0%	kg	522.224
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.			
		-Alkali or alkaline-earth metals:			
2805.11	00	--Sodium	0%	kg	522.28
2805.12	00	--Calcium	0%	kg	522.291
2805.19	00	--Other	0%	kg	522.299
2805.30	00	-Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	0%	kg	522.293
2805.40	00	-Mercury	0%	kg	522.27
		II -INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
2806.10	00	-Hydrogen chloride (hydrochloric acid)	0%	kg	522.311
2806.20	00	-Chlorosulphuric acid	0%	kg	522.312
2807.00	00	Sulphuric acid; oleum.			
2807.00	10	---Sulphuric acid, for chemical analysis	0%	kg	522.321
2807.00	20	---Other sulphuric acid	15%	kg	522.322

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S FOR DUTY)	SITC REV4
2807.00	30	---Oleum	0%	kg	522.323
2808.00	00	Nitric acid; sulphonitric acids.	0%	kg	522.33
28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
2809.10	00	-Diphosphorus pentaoxide	0%	kg	522.341
2809.20	00	-Phosphoric acid and polyphosphoric acid	0%	kg	522.342
2810.00	00	Oxides of boron; boric acids.	0%	kg	522.35
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.			
		-Other inorganic acids:			
2811.11	00	--Hydrogen fluoride (hydrofluoric acid)	0%	kg	522.361
2811.12	00	--Hydrogen cyanide (hydrocyanic acid)	0%	kg	522.361
2811.19	00	--Other	0%	kg	522.369
		-Other inorganic oxygen compounds of non-metals:			
2811.21	00	--Carbon dioxide	15%	kg	522.391
2811.22	00	--Silicon dioxide	0%	kg	522.37
2811.29	00	--Other:			
2811.29	10	---Nitrous oxide	0%	kg	522.392
2811.29	90	---Other	0%	kg	522.399
		III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12		Halides and halide oxides of non-metals.			
		-Chlorides and chloride oxides:			
2812.11	00	--Carbonyl dichloride (phosgene)	0%	kg	522.411
2812.12	00	--Phosphorus oxychloride	0%	kg	522.412
2812.13	00	--Phosphorus trichloride	0%	kg	522.413
2812.14	00	--Phosphorus pentachloride	0%	kg	522.414
2812.15	00	--Sulphur monochloride	0%	kg	522.415
2812.16	00	--Sulphur dichloride	0%	kg	522.416
2812.17	00	--Thionyl chloride	0%	kg	522.417
2812.19	00	--Other	0%	kg	522.418
2812.90	00	-Other	0%	kg	522.419
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.			
2813.10	00	-Carbon disulphide	0%	kg	522.421
2813.90	00	-Other	0%	kg	522.429
		IV - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14		Ammonia, anhydrous or in aqueous solution.			
2814.10	00	-Anhydrous ammonia	15%	kg	522.611
2814.20	00	-Ammonia in aqueous solution	0%	kg	522.612

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
		-Sodium hydroxide (caustic soda):			
2815.11	00	--Solid	0%	kg	522.62
2815.12	00	--In aqueous solution (soda or liquid soda)	0%	kg	522.63
2815.20	00	-Potassium hydroxide (caustic potash)	0%	kg	522.641
2815.30	00	-Peroxides of sodium or potassium	0%	kg	522.642
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
2816.10	00	-Hydroxide and peroxide of magnesium	0%	kg	522.651
2816.40	00	-Oxides, hydroxides and peroxides, of strontium or barium	0%	kg	522.658
2817.00	00	Zinc oxide; zinc peroxide.	0%	kg	522.51
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
2818.10	00	-Artificial corundum, whether or not chemically defined	0%	kg	522.67
2818.20	00	-Aluminium oxide (alumina), other than artificial corundum	15%	kg	285.2
2818.30	00	-Aluminium hydroxide	0%	kg	522.66
28.19		Chromium oxides and hydroxides.			
2819.10	00	-Chromium trioxide	0%	kg	522.521
2819.90	00	-Other	0%	kg	522.529
28.20		Manganese oxides.			
2820.10	00	-Manganese dioxide	0%	kg	522.531
2820.90	00	-Other	0%	kg	522.539
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.			
2821.10	00	-Iron oxides and hydroxides	0%	kg	522.541
2821.20	00	-Earth colours	0%	kg	522.542
2822.00	00	Cobalt oxides and hydroxides; commercial cobalt oxides.	0%	kg	522.55
2823.00	00	Titanium oxides.	0%	kg	522.56
28.24		Lead oxides; red lead and orange lead.			
2824.10	00	-Lead monoxide (litharge, massicot)	0%	kg	522.571
2824.90	00	-Other	0%	kg	522.579
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.			
2825.10	00	-Hydrazine and hydroxylamine and their inorganic salts	0%	kg	522.68

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2825.20	00	-Lithiumoxide and hydroxide	0%	kg	522.691
2825.30	00	-Vanadiumoxides and hydroxides	0%	kg	522.692
2825.40	00	-Nickel oxides and hydroxides	0%	kg	522.693
2825.50	00	-Copper oxides and hydroxides	0%	kg	522.694
2825.60	00	-Germaniumoxides and zirconiumdioxide	0%	kg	522.695
2825.70	00	-Molybdenum oxides and hydroxides	0%	kg	522.696
2825.80	00	-Antimonyoxides	0%	kg	522.697
2825.90	00	-Other	0%	kg	522.699
		V -SALTS AND PEROXY SALTS, OF INORGANIC ACIDS AND METALS			
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.			
		- Fluorides:			
2826.12	00	--Of aluminium	0%	kg	523.12
2826.19	00	--Other	0%	kg	523.13
2826.30	00	-Sodium hexafluoroaluminate (synthetic cryolite)	0%	kg	523.15
2826.90	00	-Other	0%	kg	523.19
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
2827.10	00	-Ammonium chloride	0%	kg	523.21
2827.20	00	-Calcium chloride	0%	kg	523.22
		-Other chlorides:			
2827.31	00	--Of magnesium	0%	kg	523.291
2827.32	00	--Of aluminium	0%	kg	523.292
2827.35	00	--Of nickel	0%	kg	523.295
2827.39	00	--Other	0%	kg	523.298
		-Chloride oxides and chloride hydroxides:			
2827.41	00	--Of copper	0%	kg	523.2991
2827.49	00	--Other	0%	kg	523.2992
		-Bromides and bromide oxides:			
2827.51	00	--Bromides of sodium or of potassium	0%	kg	523.2993
2827.59	00	--Other	0%	kg	523.2994
2827.60	00	-Iodides and iodide oxides	0%	kg	523.2995
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.			
2828.10	00	-Commercial calcium hypochlorite and other calcium hypochlorites	0%	kg	523.311
2828.90	00	-Other	0%	kg	523.319
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
		-Chlorates:			
2829.11	00	--Of sodium	0%	kg	523.32

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2829.19	00	--Other	0%	kg	523.391
2829.90	00	-Other	0%	kg	523.399
28.30		Sulphides; polysulphides, whether or not chemically defined.			
2830.10	00	-Sodium sulphides	0%	kg	523.41
2830.90	00	-Other	0%	kg	523.42
28.31		Dithionites and sulphyoxylates.			
2831.10	00	-Of sodium	0%	kg	523.431
2831.90	00	-Other	0%	kg	523.439
28.32		Sulphites; thiosulphates.			
2832.10	00	-Sodium sulphites	0%	kg	523.441
2832.20	00	-Other sulphites	0%	kg	523.442
2832.30	00	-Thiosulphates	0%	kg	523.443
28.33		Sulphates; alums; peroxosulphates (persulphates).			
		-Sodium sulphates:			
2833.11	00	--Disodium sulphate	0%	kg	523.451
2833.19	00	--Other	0%	kg	523.459
		-Other sulphates:			
2833.21	00	--Of magnesium	0%	kg	523.491
2833.22	00	--Of aluminium	15%	kg	523.492
2833.24	00	--Of nickel	0%	kg	523.494
2833.25	00	--Of copper	0%	kg	523.495
2833.27	00	--Of barium	0%	kg	523.497
2833.29	00	--Other	0%	kg	523.498
2833.30	00	-Alums	0%	kg	523.4991
2833.40	00	-Peroxosulphates (persulphates)	0%	kg	523.4999
28.34		Nitrites; nitrates.			
2834.10	00	-Nitrites	0%	kg	523.51
		-Nitrates:			
2834.21	00	--Of potassium	0%	kg	523.52
2834.29	00	--Other	0%	kg	523.599
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.			
2835.10	00	-Phosphinates (hypophosphites) and phosphonates (phosphites)	0%	kg	523.61
		-Phosphates:			
2835.22	00	--Of mono- or disodium	0%	kg	523.631
2835.24	00	--Of potassium	0%	kg	523.633
2835.25	00	--Calcium hydrogen orthophosphate ("dicalcium phosphate")	0%	kg	523.634

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2835.26	00	--Other phosphates of calcium	0%	kg	523.635
2835.29	00	--Other	0%	kg	523.639
		-Polyphosphates:			
2835.31	00	--Sodium triphosphate (sodium tripolyphosphate)	0%	kg	523.64
2835.39	00	--Other	0%	kg	523.65
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
2836.20	00	-Disodium carbonate	0%	kg	523.72
2836.30	00	-Sodium hydrogencarbonate (sodium bicarbonate)	0%	kg	523.73
2836.40	00	-Potassium carbonates	0%	kg	523.74
2836.50	00	-Calcium carbonate	0%	kg	523.791
2836.60	00	-Barium carbonate	0%	kg	523.792
		-Other:			
2836.91	00	--Lithium carbonates	0%	kg	523.793
2836.92	00	--Strontium carbonate	0%	kg	523.794
2836.99	00	--Other	0%	kg	523.799
28.37		Cyanides, cyanide oxides and complex cyanides.			
		-Cyanides and cyanide oxides:			
2837.11	00	--Of sodium	0%	kg	523.811
2837.19	00	--Other	0%	kg	523.819
2837.20	00	-Complex cyanides	0%	kg	523.812
[2838]		Deleted			
28.39		Silicates; commercial alkaline metal silicates.			
		-Of sodium:			
2839.11	00	--Sodium metasilicates	0%	kg	523.831
2839.19	00	--Other	0%	kg	523.832
2839.90	00	-Other	0%	kg	523.839
28.40		Borates; peroxoborates (perborates).			
		-Disodium tetraborate (refined borax):			
2840.11	00	--Anhydrous	0%	kg	523.841
2840.19	00	--Other	0%	kg	523.842
2840.20	00	-Other borates	0%	kg	523.843
2840.30	00	-Peroxoborates (perborates)	0%	kg	523.844
28.41		Salts of oxometallic or peroxometallic acids.			
2841.30	00	-Sodium dichromate	0%	kg	524.313
2841.50	00	-Other chromates and dichromates; peroxochromates	0%	kg	524.315
		-Manganites, manganates and permanganates:			
2841.61	00	--Potassium permanganate	0%	kg	524.3161
2841.69	00	--Other	0%	kg	524.3169
2841.70	00	-Molybdates	0%	kg	524.317
2841.80	00	-Tungstates (wolframates)	0%	kg	524.318

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2841.90	00	-Other	0%	kg	524.319
28.42		Othersalts of inorganic acids or peroxy acids (including aluminosilicates whether or not chemically defined), other than azides.			
2842.10	00	-Double or complex silicates, including aluminosilicates whether or not chemically defined.	0%	kg	523.891
2842.90	00	-Other	0%	kg	523.899
		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	00	-Colloidal precious metals	0%	kg	524.321
		-Silver compounds:			
2843.21	00	--Silver nitrate	0%	kg	524.322
2843.29	00	--Other	0%	kg	524.323
2843.30	00	-Gold compounds	0%	kg	524.324
2843.90	00	-Other compounds; amalgams	0%	kg	524.329
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	00	-Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	0%	kg	525.11
2844.20	00	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0%	kg	525.13
2844.30	00	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0%	kg	525.15
2844.40	00	-Radioactive elements and isotopes and compounds other than those of sub heading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0%	kg	525.19

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2844.50	00	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0%	kg	525.17
28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
2845.10	00	-Heavy water (deuterium oxide)	0%	kg	525.911
2845.90	00	-Other	0%	kg	525.919
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
2846.10	00	-Cerium compounds	0%	kg	525.951
2846.90	00	-Other	0%	kg	525.959
2847.00	00	Hydrogen peroxide, whether or not solidified with urea.	0%	kg	524.91
[28.48]		Deleted			
28.49		Carbides, whether or not chemically defined.			
2849.10	00	-Of calcium	0%	kg	524.93
2849.20	00	-Of silicon	0%	kg	524.941
2849.90	00	-Other	0%	kg	524.949
2850.00	00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	0%	kg	524.95
[2851]		Deleted			
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined,			
2852.10	00	-Chemically defined	0%	kg	524.961
2852.90	00	-Other	0%	kg	524.962
28.53		Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.			
2853.10	00	-Cyanogen Chloride (chlorocyan)	0%	kg	524.99
2853.90	00	-Other	0%	kg	524.999

CHAPTER 29
ORGANIC CHEMICALS

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to -
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugars, ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odouriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
 - (i) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Immunological products of heading 30.02;
 - (f) Urea (heading 31.02 or 31.05);

- (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (h) Enzymes (heading 35.07);
- (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulpho halogenated, nitro halogenated, nitro sulphonated or nitro sulpho halogenated derivatives.
- Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.
- For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.
5. (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
- (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
- (3) Co-ordination compounds, other than products classifiable in sub-Chapter

Xlorheading29.41,are tobe classifiedin theheading which occurs last in thenumerical order in Chapter 29, among those appropriate to the fragments formed by“cleaving”ofallmetal bonds,other than metal-carbon bonds.

- (D) Metalalcoholates are tobe classified inthe sameheadingas the corresponding alcoholsexceptin thecaseofethanol (heading29.05).
- (E) Halides ofcarboxylic acidsare tobeclassifiedinthe sameheadingas the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen,atoms of othertonon-metalsorofmetals(such assulphur,arsenicor lead)directlylinkedto carbon atoms.
- Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganiccompounds)donotinclude sulphonatedorhalogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygenandnitrogen,onlyhavedirectlylinkedtocarbontheatomsofsulphuror ofahalogenwhichgive themtheirnatureofsulphonated orhalogenated derivatives(or compound derivatives).
7. Headings29.32,29.33and29.34 donotincludeepoxideswitha three-membered ring,ketone peroxides, cyclic polymers ofaldehydes or of thioaldehydes, anhydridesofpolybasiccarboxylicacids,cyclicestersofpolyhydriccoholsor phenolswithpolybasicacids,or imidesofpolybasic acids.

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

8. For the purposes of heading 29.37:
- (a) the term“hormones”includes hormone-releasingorhormone-stimulating factors, hormone inhibitors and hormone antagonists(anti-hormones);
- (b) the expression“used primarily ashormones”applies notonly tohormone derivatives and structuralanalogues used primarily fortheirhormonal effect, but also to those derivatives and structural analogues used primarilyas intermediates in thesynthesisofproductsof thisheading.

Subheading Notes.

1. WithinanyoneheadingofthisChapter,derivativesofachemicalcompound(or groupofchemicalcompounds)are tobeclassified inthesamesubheadingas that compound(orgroup ofcompounds)provided thattheyarenotmorespecifically covered byanyothersubheadingandthatthereisnoresidualsubheadingnamed "Other" in theseriesofsubheadings concerned.
2. Note3 to Chapter29doesnotapply to thesubheadingsof thisChapter.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
		I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.01		Acyclhydrocarbons.			
2901.10	00	-Saturated	0%	kg	511.14
		-Unsaturated:			
2901.21	00	--Ethylene	0%	kg	511.11
2901.22	00	--Propene(propylene)	0%	kg	511.12
2901.23	00	--Butene (butylenes) and isomers thereof	0%	kg	511.131
2901.24	00	--Buta-1, 3-diene and isoprene	0%	kg	511.132
2901.29	00	--Other:			
2901.29	10	---Nonylene (nonene)	0%	kg	511.191
2901.29	20	---Acetylene	0%	kg	511.192
2901.29	90	---Other	0%	kg	511.199
29.02		Cyclhydrocarbons.			
		-Cyclanes, cyclenes and cycloterpenes:			
2902.11	00	--Cyclohexane	0%	kg	511.21
2902.19	00	--Other	0%	kg	511.291
2902.20	00	-Benzene	0%	kg	511.22
2902.30	00	-Toluene	0%	kg	511.23
		-Xylenes:			
2902.41	00	--o-Xylene	0%	kg	511.241
2902.42	00	--m-Xylene	0%	kg	511.242
2902.43	00	--p-Xylene	0%	kg	511.243
2902.44	00	--Mixed xylene isomers	0%	kg	511.244
2902.50	00	-Styrene	0%	kg	511.25
2902.60	00	-Ethylbenzene	0%	kg	511.26
2902.70	00	-Cumene	0%	kg	511.27
2902.90	00	-Other	0%	kg	511.299
29.03		Halogenated derivatives of hydrocarbons.			
		-Saturated chlorinated derivatives of acyclic hydrocarbons:			
2903.11	00	--Chloromethane (methylchloride) and chloroethane(ethyl chloride)	0%	kg	511.361
2903.12	00	--Dichloromethane (methylene chloride)	0%	kg	511.362
2903.13	00	--Chloroform (trichloromethane)	0%	kg	511.363
2903.14	00	--Carbon tetrachloride	0%	kg	511.364
2903.15	00	--Ethylene dichloride(ISO) (1,2 dichloroethane)	0%	kg	511.35
2903.19	00	--Other:			
2903.19	10	---1,1,1-Trichloroethane (methylchloroform)	0%	kg	511.366
2903.19	90	---Other	0%	kg	511.369

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
		-Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
2903.21	00	--Vinylchloride(chloroethylene)	0%	kg	511.31
2903.22	00	--Trichloroethylene	0%	kg	511.32
2903.23	00	--Tetrachloroethylene(perchloroethylene)	0%	kg	511.33
2903.29	00	--Other	0%	kg	511.34
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:			
2903.31	00	--Ethylenedibromide(ISO) (1,2 dibromoethane)	0%	kg	511.371
2903.39	00	--Other	0%	kg	511.379
		-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.71	00	--Chlorodifluoromethane	0%	kg	511.3893
2903.72	00	--Dichlorotrifluoroethanes	0%	kg	511.3894
2903.73	00	--Dichlorofluoroethanes	0%	kg	511.3895
2903.74	00	--Chlorodifluoroethanes	0%	kg	511.3896
2903.75	00	--Dichloropentafluoropropanes	0%	kg	511.3897
2903.76	00	--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0%	Kg	511.387
2903.77	00	--Other, perhalogenated only with fluorine and chlorine:			
2903.77	10	---Chlorotrifluoromethane	0%	kg	511.3851
2903.77	20	---Pentachlorofluoroethane	0%	kg	511.3852
2903.77	30	---Tetrachlorodifluoroethanes	0%	kg	511.3853
2903.77	40	---Heptachlorofluoropropanes	0%	kg	511.3854
2903.77	50	---Hexachlorodifluoropropanes	0%	kg	511.3855
2903.77	60	---Pentachlorotrifluoropropanes	0%	kg	511.3856
2903.77	70	---Tetrachlorotetrafluoropropanes	0%	kg	511.3857
2903.77	80	---Trichloropentafluoropropanes	0%	kg	511.3858
		---Other:			
2903.77	91	----Dichlorohexafluoropropanes	0%	kg	511.3861
2903.77	92	----Chloroheptafluoropropanes	0%	kg	511.3862
2903.77	99	----Other, perhalogenated only with fluorine and chlorine	0%	kg	511.3869
2903.78	00	--Other perhalogenated derivatives	0%	kg	511.388
2903.79	00	--Other:			
2903.79	10	----Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	0%	kg	511.3891
2903.79	20	----Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	0%	kg	511.3892
2903.79	90	----Other	0%	kg	511.3899

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
		-Halogenated derivatives of cyclanic,cyclenicor cycloterpenichydrocarbons:			
2903.81	00	--1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO,INN)	0%	kg	511.391
2903.82	00	--Aldrin (ISO), chlordane(ISO)and heptachlor(ISO)	0%	kg	511.395
2903.83	00	--Mirex(ISO)	0%	kg	511.396
2903.89	00	--Other	0%	kg	511.392
		-Halogenated derivatives of aromatic hydrocarbons:			
2903.91	00	--Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0%	kg	511.393
2903.92	00	--Hexachlorobenzene(ISO) and DDT (ISO) (clofenotane(INN),1,1,1,-trichloro-2,2-bis(p-chlorophenyl)ethane)	0%	kg	511.394
2903.93	00	--Pentachlorobenzene(ISO)	0%	kg	511.395
2903.94	00	--Hexabromobiphenyls	0%	kg	511.396
2903.99	00	--Other	0%	kg	511.399
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
2904.10	00	-Derivatives containing only sulphogroups, their salts and ethylesters:			
2904.10	10	---Sulphonic acid (tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])	15%	kg	511.41
2904.10	20	---Sulphonic acid (Dodecylbenzene [DDBSA])	15%	kg	511.42
2904.10	90	---Other	0%	kg	511.43
2904.20	00	-Derivatives containing only nitro or only nitroso groups	0%	kg	511.44
		-Perfluorooctanesulphonic acid, its salts and Perfluorooctanesulphonyl fluoride:			
2904.31	00	--Perfluorooctanesulphonic acid	0%	kg	511.451
2904.32	00	--Ammonium perfluorooctanesulphonate	0%	kg	511.452
2904.33	00	--Lithium perfluorooctanesulphonate	0%	kg	511.453
2904.34	00	--Potassium perfluorooctanesulphonate	0%	kg	511.454
2904.35	00	--Other salts of Perfluorooctanesulphonic acid	0%	kg	511.455
2904.36	00	--Perfluorooctanesulphonyl fluoride	0%	kg	511.456
		-Other:			
2904.91	00	--Trichloronitromethane(chloropicrin)	0%	kg	511.49
2904.99	00	--Other	0%	kg	511.49
		II -ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.05		Acyclicalcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
		-Saturated monohydric alcohols:			
2905.11	00	--Methanol (methyl alcohol)	10%	kg	512.11
2905.12	00	--Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0%	kg	512.12
2905.13	00	--Butan-1-ol (n-butyl alcohol)	0%	kg	512.131
2905.14	00	--Other butanols	0%	kg	512.132
2905.16	00	--Octanol (octyl alcohol) and isomers thereof	0%	kg	512.14
2905.17	00	--Dodecan-1-ol (lauryl alcohol), hexadecane-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0%	kg	512.192
2905.19	00	--Other	0%	kg	512.193
		-Unsaturated monohydric alcohols:			
2905.22	00	--Acyclic terpene alcohols	0%	kg	512.194
2905.29	00	--Other	0%	kg	512.199
		-Diols:			
2905.31	00	--Ethylene glycol (ethanediol)	0%	kg	512.21
2905.32	00	--Propylene glycol (propane-1,2-diol)	0%	kg	512.291
2905.39	00	--Other	0%	kg	512.292
		-Other polyhydric alcohols:			
2905.41	00	--2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	0%	kg	512.293
2905.42	00	--Pentaerythritol	0%	kg	512.23
2905.43	00	--Mannitol	0%	kg	512.24
2905.44	00	--D-glucitol (sorbitol)	0%	kg	512.25
2905.45	00	--Glycerol	0%	kg	512.221
2905.49	00	--Other	0%	kg	512.299
		-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51	00	--Ethchlorvynol (INN)	0%	kg	512.295
2905.59	00	--Other	0%	kg	512.296
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-Cyclanic, cyclenic or cycloterpene:			
2906.11	00	--Menthol	0%	kg	512.311
2906.12	00	--Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0%	kg	512.312
2906.13	00	--Sterols and inositols	0%	kg	512.313
2906.19	00	--Other	0%	kg	512.319
		-Aromatic:			
2906.21	00	--Benzyl alcohol	0%	kg	512.351
2906.29	00	--Other	0%	kg	512.359
		III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
		DERIVATIVES			
29.07		Phenols; phenol-alcohols.			
		-Monophenols:			
2907.11	00	--Phenol (hydroxybenzene) and its salts	0%	kg	512.41
2907.12	00	--Cresols and their salts	0%	kg	512.42
2907.13	00	--Octylphenol, nonylphenol and their isomers; salts thereof	0%	kg	512.431
2907.15	00	--Naphthols and their salts	0%	kg	512.433
2907.19	00	--Other	0%	kg	512.434
		-Polyphenols; phenol-alcohols:			
2907.21	00	--Resorcinol and its salts	0%	kg	512.435
2907.22	00	--Hydroquinone (quinol) and its salts	0%	kg	512.436
2907.23	00	--4,4'-Isopropylidene diphenol (bisphenol A, --diphenylolpropane) and its salts	0%	kg	512.437
2907.29	00	--Other	0%	kg	512.439
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.			
		-Derivatives containing only halogen substituents and their salts:			
2908.11	00	--Pentachlorophenol (ISO)	0%	kg	512.441
2908.19	00	--Other	0%	kg	512.442
		-Other:			
2908.91	00	--Dinoseb (ISO) and its salts	0%	kg	512.443
2908.92	00	--4,6-dinitro-o-cresol (DNOC (ISO)) and its salts	0%	kg	512.444
2908.99	00	--Other	0%	kg	512.449
		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, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2909.11	00	--Diethyl ether	0%	kg	516.161
2909.19	00	--Other	0%	kg	516.162
2909.20	00	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0%	kg	516.163

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S FOR DUTY)	SITC REV4
2909.30	00	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0%	kg	516.164
		-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2909.41	00	--2.2'-Oxydiethanol (diethyleneglycol, digol)	0%	kg	516.171
2909.43	00	--Monobutylethers of ethyleneglycol or of diethyleneglycol	0%	kg	516.173
2909.44	00	--Other monoalkylethers of ethyleneglycol or of diethyleneglycol	0%	kg	516.174
2909.49	00	--Other	0%	kg	516.175
2909.50	00	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0%	kg	516.176
2909.60	00	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0%	kg	516.177
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2910.10	00	-Oxirane (ethyleneoxide)	0%	kg	516.13
2910.20	00	-Methyloxirane (propyleneoxide)	0%	kg	516.14
2910.30	00	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	0%	kg	516.151
2910.40	00	-Dieldrin (ISO, INN)	0%	kg	516.152
2910.50	00	-Endrin (ISO)	0%	kg	516.153
2910.90	00	-Other	0%	kg	516.159
2911.00	00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	0%	kg	516.12
		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	00	--Methanal (formaldehyde)	0%	kg	516.211
2912.12	00	--Ethanal (acetaldehyde)	0%	kg	516.212
2912.19	00	--Other	0%	kg	516.219
		-Cyclic aldehydes without other oxygen function:			
2912.21	00	--Benzaldehyde	0%	kg	516.221
2912.29	00	--Other	0%	kg	516.222
		-Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2912.41	00	--Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	0%	kg	516.224
2912.42	00	--Ethylvanillin(3-ethoxy-4-hydroxy-benzaldehyde)	0%	kg	516.225
2912.49	00	--Other	0%	kg	516.226
2912.50	00	-Cyclic polymers of aldehydes	0%	kg	516.227
2912.60	00	-Paraformaldehyde	0%	kg	516.228
29.13		Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	0%	kg	516.26
		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	00	--Acetone	0%	kg	516.23
2914.12	00	--Butanone (methyl ethylketone)	0%	kg	516.24
2914.13	00	--4-Methylpentan-2-one (methyl isobutyl ketone)	0%	kg	516.251
2914.19	00	--Other	0%	kg	516.259
		-Cyclanic, cyclenic or cyclosterpenic ketones without other oxygen function:			
2914.22	00	--Cyclohexanone and methylcyclohexanones	0%	kg	516.281
2914.23	00	--Isonones and methylionones	0%	kg	516.282
2914.29	00	--Other	0%	kg	516.289
		-Aromatic ketones without other oxygen function:			
2914.31	00	--Phenylacetone (phenylpropan-2-one)	0%	kg	516.291
2914.39	00	--Other	0%	kg	516.292
2914.40	00	-Ketone-alcohols and ketone-aldehydes	0%	kg	516.293
2914.50	00	-Ketone-phenols and ketones with other oxygen function	0%	kg	516.294
		-Quinones:			
2914.61	00	--Anthraquinone	0%	kg	516.295
2914.62	00	--Coenzyme Q10 (ubidecarenone (INN))	0%	kg	516.2961
2914.69	00	--Other	0%	kg	516.296
		-Halogenated, sulphonated, nitrated or nitrosated Derivatives:			
2914.71	00	--Chlordecone (ISO)	0%	kg	516.297
2914.79	00	--Other	0%	kg	516.299
		VII -CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
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	00	-- Formic acid	0%	kg	513.741
2915.12	00	--Salts of formic acid	0%	kg	513.742
2915.13	00	--Esters of formic acid	0%	kg	513.743
		-Acetic acid and its salts; acetic anhydride:			
2915.21	00	--Acetic acid	0%	kg	513.711
2915.24	00	--Acetic anhydride	0%	kg	513.714
2915.29	00	--Other	0%	kg	513.719
		-Esters of acetic acid:			
2915.31	00	--Ethylacetate	0%	kg	513.721
2915.32	00	--Vinylacetate	0%	kg	513.722
2915.33	00	--n-Butylacetate	0%	kg	513.723
2915.36	00	--Dinoseb (ISO) acetate	0%	kg	513.724
2915.39	00	--Other	0%	kg	513.729
2915.40	00	-Mono, di- or trichloroacetic acids, their salts and esters	0%	kg	513.771
2915.50	00	-Propionic acid, its salts and esters	0%	kg	513.772
2915.60	00	-Butanoic acids, pentanoic acids, their salts and esters	0%	kg	513.75
2915.70	00	-Palmitic acid, stearic acid, their salts and esters	0%	kg	513.76
2915.90	00	-Other	0%	kg	513.779
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	00	--Acrylic acid and its salts	0%	kg	513.791
2916.12	00	--Esters of acrylic acid	0%	kg	513.792
2916.13	00	--Methacrylic acid and its salts	0%	kg	513.731
2916.14	00	--Esters of methacrylic acid	0%	kg	513.732
2916.15	00	--Oleic, linoleic or linolenic acids, their salts and esters	0%	kg	513.78
2916.16	00	--Binapacryl (ISO)	0%	kg	513.7991
2916.19	00	--Other	0%	kg	513.793

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2916.20	00	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and	0%	kg	513.794
		-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.31	00	--Benzoic acid, its salts and esters	0%	kg	513.795
2916.32	00	--Benzoyl peroxide and benzoyl chloride	0%	kg	513.796
2916.34	00	--Phenylacetic acid and its salts	0%	kg	513.797
2916.39	00	--Other	0%	kg	513.7999
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.11	00	--Oxalic acid, its salts and esters	0%	kg	513.891
2917.12	00	--Adipic acid, its salts and esters	0%	kg	513.892
2917.13	00	--Azelaic acid, sebacic acid, their salts and esters	0%	kg	513.893
2917.14	00	--Maleic anhydride	0%	kg	513.81
2917.19	00	--Other	0%	kg	513.894
2917.20	00	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	0%	kg	513.85
		-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.32	00	--Diethyl orthophthalates	0%	kg	513.83
2917.33	00	--Dinonyl or didecyl orthophthalates	0%	kg	513.896
2917.34	00	--Other esters of orthophthalic acid	0%	kg	513.897
2917.35	00	--Phthalic anhydride	0%	kg	513.82
2917.36	00	--Terephthalic acid and its salts	0%	kg	513.898
2917.37	00	--Dimethyl terephthalate	0%	kg	513.84
2917.39	00	--Other	0%	kg	513.899
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	00	--Lactic acid, its salts and esters	0%	kg	513.911
2918.12	00	--Tartaric acid	0%	kg	513.912
2918.13	00	--Salts and esters of tartaric acid	0%	kg	513.913

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2918.14	00	--Citric acid	0%	kg	513.914
2918.15	00	--Salts and esters of citric acid	0%	kg	513.915
2918.16	00	--Gluconic acid, its salts and esters	0%	kg	513.921
2918.17	00	--2,2-Diphenyl-2-hydroxyacetic acid (benzylic acid)	0%	kg	513.923
2918.18	00	--Chlorobenzilate (ISO)	0%	kg	513.922
2918.19	00	--Other	0%	kg	513.929
		-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.21	00	--Salicylic acid and its salts	0%	kg	513.931
2918.22	00	--O-Acetylsalicylic acid, its salts and esters	0%	kg	513.932
2918.23	00	--Other esters of salicylic acid and their salts	0%	kg	513.939
2918.29	00	--Other	0%	kg	513.94
2918.30	00	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0%	kg	513.95
		-Other:			
2918.91	00	--2,4,5-T (ISO) (2,4,5-trichlorophenoxy-acetic acid), its salts and esters	0%	kg	513.961
2918.99	00	--Other	0%	kg	513.969
		VIII - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR--SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulpho-nated, nitrated or nitrosated derivatives.			
2919.10	00	-Tris (2,3-dibromopropyl) phosphate	0%	kg	516.311
2919.90	00	-Other	0%	kg	516.319
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2920.11	00	--Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	0%	kg	516.391
2920.19	00	--Other	0%	kg	516.392
		-Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2920.21	00	--Dimethyl phosphite	0%		516.393
2920.22	00	--Diethyl phosphite	0%		516.394

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2920.23	00	--Trimethyl phosphate	0%		516.395
2920.24	00	--Triethyl phosphite	0%		516.396
2920.29	00	--Other	0%		516.397
2920.30	00	-Endosulfan (ISO)	0%		516.398
2920.90	00	-Other	0%	kg	516.399
		IX -NITROGEN-FUNCTION COMPOUNDS			
29.21		Amine-function compounds.			
		-Acyclic monoamines and their derivatives; salts thereof:			
2921.11	00	--Methylamine, di-or trimethylamine and their salts	0%	kg	514.511
2921.12	00	--2-(N,N-Dimethylamino)ethylchloride hydrochloride	0%	kg	514.512
2921.13	00	--2-(N,N-Diethylamino)ethylchloride hydrochloride	0%	kg	514.513
2921.14	00	--2-(N,N-Diisopropylamino)ethylchloride hydrochloride	0%	kg	514.514
2921.19	00	--Other	0%	kg	514.519
		-Acyclic polyamines and their derivatives; salts thereof:			
2921.21	00	--Ethylenediamine and its salts	0%	kg	514.521
2921.22	00	--Hexamethylenediamine and its salts	0%	kg	514.522
2921.29	00	--Other	0%	kg	514.529
2921.30	00	-Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	0%	kg	514.53
		-Aromatic monoamines and their derivatives; salts thereof:			
2921.41	00	--Aniline and its salts	0%	kg	514.541
2921.42	00	--Aniline derivatives and their salts	0%	kg	514.542
2921.43	00	--Toluidines and their derivatives; salts thereof	0%	kg	514.543
2921.44	00	--Diphenylamine and its derivatives; salts thereof	0%	kg	514.544
2921.45	00	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0%	kg	514.545
2921.46	00	--Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0%	kg	514.546
2921.49	00	--Other	0%	kg	514.549
		-Aromatic polyamines and their derivatives; salts thereof:			
2921.51	00	--o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	0%	kg	514.551
2921.59	00	--Other	0%	kg	514.559

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
29.22		Oxygen-function amino-compounds.			
		-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.11	00	--Monoethanolamine and its salts	0%	kg	514.611
2922.12	00	--Diethanolamine and its salts	0%	kg	514.612
2922.14	00	--Dextropropoxyphene (INN) and its salts	0%	kg	514.614
2922.15	00	--Triethanolamine	0%	kg	514.615
2922.16	00	--Diethanolammonium perfluorooctanesulphonate	0%	kg	514.616
2922.17	00	--Methyldiethanolamine and ethyldiethanolamine	0%	kg	514.617
2922.18	00	--2-(N,N-Diisopropylamino)ethanol	0%	kg	514.618
2922.19	00	--Other	0%	kg	514.619
		-Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.21	00	--Aminohydroxynaphthalenesulphonic acids and their salts	0%	kg	514.621
2922.29	00	--Other	0%	kg	514.629
		-Amino-aldehydes, amino-ketones and amino quinones, other than those containing more than one kind of oxygen function; salts thereof:			
2922.31	00	--Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0%	kg	514.631
2922.39	00	--Other	0%	kg	514.639
		-Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:			
2922.41	00	--Lysine and its esters; salts thereof	0%	kg	514.641
2922.42	00	--Glutamic acid and its salts	0%	kg	514.642
2922.43	00	--Anthranilic acid and its salts	0%	kg	514.651
2922.44	00	--Tilidine (INN) and its salts	0%	kg	514.652
2922.49	00	--Other	0%	kg	514.659
2922.50	00	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0%	kg	514.67
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.			
2923.10	00	-Choline and its salts	0%	kg	514.811
2923.20	00	-Lecithins and other phosphoaminolipids	0%	kg	514.812
2923.30	00	-Tetraethylammonium perfluorooctanesulphonate	0%	kg	514.813
2923.40	00	-Didecyl dimethylammonium perfluorooctane sulphonate	0%	kg	514.814

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2923.90	00	-Other	0%	kg	514.819
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.			
		-Acyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
2924.11	00	--Meprobamate (INN)	0%	kg	514.711
2924.12	00	--Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0%	kg	514.712
2924.19	00	--Other	0%	kg	514.719
		-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
2924.21	00	--Ureines and their derivatives; salts thereof	0%	kg	514.73
2924.23	00	--2-Acetamidobenzoic acid (N-acetyl anthranilic acid) and its salts	0%	kg	514.791
2924.24	00	--Ethinamate (INN)	0%	kg	514.792
2924.25	00	--Alachlor (ISO)	0%	kg	514.793
2924.29	00	--Other	0%	kg	514.799
29.25		Carboximide-function compounds (including saccharin and its salts) and imine-function compounds.			
		-Imides and their derivatives; salts thereof:			
2925.11	00	--Saccharin and its salts	0%	kg	514.821
2925.12	00	--Glutethimide (INN)	0%	kg	514.823
2925.19	00	--Other	0%	kg	514.829
		-Imines and their derivatives; salts thereof:			
2925.21	00	--Chlordimeform (ISO)	0%	kg	514.822
2925.29	00	--Other	0%	kg	514.824
29.26		Nitrile-function compounds.			
2926.10	00	-Acrylonitrile	0%	kg	514.83
2926.20	00	-1-Cyanoguanidine (dicyandiamide)	0%	kg	514.841
2926.30	00	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0%	kg	514.842
2926.40	00	-alpha-Phenylacetoacetonitrile	0%	kg	514.843
2926.90	00	-Other	0%	kg	514.849
2927.00	00	Diazo-, azo- or azoxy-compounds.	0%	kg	514.85
2928.00	00	Organic derivatives of hydrazine or of	0%	kg	514.86
29.29		Compounds with other nitrogen function.			
2929.10	00	-Isocyanates	0%	kg	514.891
2929.90	00	-Other	0%	kg	514.899

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
		X -ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
29.30		Organo-sulphur compounds.			
2930.20	00	-Thiocarbamates and dithiocarbamates	0%	kg	515.42
2930.30	00	-Thiuram mono-, di- or tetrasulphides	0%	kg	515.43
2930.40	00	-Methionine	0%	kg	515.44
2930.60	00	-2-(N,N-Diethylamino)ethanethiol	0%	kg	515.492
2930.70	00	-Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	0%	kg	515.493
2930.80	00	-Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	0%	kg	515.494
2930.90	00	-Other	0%	kg	515.495
29.31		Other organo-inorganic compounds.			
2931.10	00	-Tetramethyl lead and tetraethyl lead	0%	kg	515.51
2931.20	00	-Tributyltin compounds	0%	kg	515.52
		-Other organo-phosphorous derivatives:			
2931.31	00	--Dimethyl methylphosphonate	0%	kg	515.531
2931.32	00	--Dimethyl propylphosphonate	0%	kg	515.532
2931.33	00	--Diethyl ethylphosphonate	0%	kg	515.533
2931.34	00	--Sodium 3-(trihydroxysilyl)propyl methylphosphonate	0%	kg	515.534
2931.35	00	--2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	0%	kg	515.535
2931.36	00	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	0%	kg	515.536
2931.37	00	--Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate	0%	kg	515.537
2931.38	00	--Salt of methylphosphonic acid and (aminoiminomethyl)urea(1:1)	0%	kg	515.538
2931.39	00	--Other	0%	kg	515.539
2931.90	00	-Other	0%	kg	515.59
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.			
		-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
2932.11	00	--Tetrahydrofuran	0%	kg	515.691
2932.12	00	--2-Furaldehyde (furfuraldehyde)	0%	kg	515.692
2932.13	00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	0%	kg	515.693
2932.14	00	--Sucralose	0%	kg	515.6991
2932.19	00	--Other	0%	kg	515.694
2932.20	00	-Lactones	0%	kg	515.63

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2932.91	00	--Isosafrole	0%	kg	515.695
2932.92	00	--1-(1,3-benzodioxol-5-yl) propan-2-one	0%	kg	515.696
2932.93	00	--Piperonal	0%	kg	515.697
2932.94	00	--Safrole	0%	kg	515.698
2932.95	00	--Tetrahydrocannabinols (all isomers)	0%	kg	515.6992
2932.99	00	--Other	0%	kg	515.699
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	00	--Phenazone (antipyrin) and its derivatives	0%	kg	515.711
2933.19	00	--Other	0%	kg	515.719
		-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
2933.21	00	--Hydantoin and its derivatives	0%	kg	515.72
2933.29	00	--Other	0%	kg	515.73
		-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
2933.31	00	--Pyridine and its salts	0%	kg	515.741
2933.32	00	--Piperidine and its salts	0%	kg	515.742
2933.33	00	--Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), pethidine ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine intermediate A, phencyclidine (INN), PCP, phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0%	kg	515.743
2933.39	00	--Other	0%	kg	515.749
		-Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused:			
2933.41	00	--Levorphanol (INN) and its salts.	0%	kg	515.751
2933.49	00	--Other	0%	kg	515.759
		-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
2933.52	00	--Malonylurea (barbituric acid) and its salts	0%	kg	515.761
2933.53	00	--Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	0%	kg	515.764

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2933.54	00	--Other derivatives of malonylurea (barbituric acid); salts thereof	0%	kg	515.765
2933.55	00	--Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0%	kg	515.766
2933.59	00	--Other	0%	kg	515.762
		-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:			
2933.61	00	--Melamine	0%	kg	515.763
2933.69	00	--Other	0%	kg	515.769
		-Lactams:			
2933.71	00	--6-Hexanelactam (epsilon-caprolactam)	0%	kg	515.611
2933.72	00	--Clobazam (INN) and methyprylon (INN)	0%	kg	515.612
2933.79	00	--Other lactams	0%	kg	515.619
		-Other:			
2933.91	00	--Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0%	kg	515.771
2933.92	00	--Azinphos-methyl (ISO)	0%	kg	515.772
2933.99	00	--Other	0%	kg	515.779
29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.			
2934.10	00	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0%	kg	515.791
2934.20	00	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0%	kg	515.792
2934.30	00	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0%	kg	515.78
		-Other:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2934.91	00	--Aminorex(INN), brotizolam(INN),clotiazepam (INN),cloxazolam (INN), dextromoramide(INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN),pemoline (INN), phendimetrazine (INN),phenmetrazine (INN) and sufentanil (INN); salts thereof	0%	kg	515.793
2934.99	00	--Other	0%	kg	515.799
29.35		Sulphonamides			
2935.10	00	-N-Methylperfluorooctanesulphonamide	0%	kg	515.811
2935.20	00	-N-Ethylperfluorooctanesulphonamide	0%	kg	515.812
2935.30	00	-N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	0%	kg	515.813
2935.40	00	-N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	0%	kg	515.814
2935.50	00	-Other perfluorooctanesulphonamides	0%	kg	515.815
2935.90	00	-Other	0%	kg	515.819
		XI -PROVITAMINS,VITAMINS AND HORMONES			
29.36		Provitamins andvitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, andintermixtures oftheforegoing, whetherornotinany solvent.			
		-Vitamins and theirderivatives,unmixed:			
2936.21	00	--Vitamins A and theirderivatives	0%	kg	541.12
2936.22	00	--Vitamin B1 and its derivatives	0%	kg	541.131
2936.23	00	--Vitamin B2 and its derivatives	0%	kg	541.132
2936.24	00	--D-orDL-Pantothenicacid (Vitamin B3 or Vitamin B5) and its derivatives	0%	kg	541.133
2936.25	00	--Vitamin B6 and its derivatives	0%	kg	541.134
2936.26	00	--Vitamin B12 and its derivatives	0%	kg	541.135
2936.27	00	--Vitamin Cand its derivatives	0%	kg	541.14
2936.28	00	--Vitamin E and its derivatives	0%	kg	541.15
2936.29	00	--Other vitamins and their derivatives	0%	kg	541.16
2936.90	00	-Other, includingnatural concentrates	0%	kg	541.17
29.37		Hormones, prostaglandins, thromboxanes and leukotrienes, natural orreproduced by synthesis; derivatives andstructural analogues thereof, including chainmodified polypeptides, used primarily as hormones.			
		-Polypeptidehormones, protein hormones and glycoprotein hormones, their derivativesand structural analogues:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S FOR DUTY)	SITC REV4
2937.11	00	--Somatotropin, its derivatives and structural analogues.	0%	kg	541.541
2937.12	00	--Insulin and its salts.	0%	kg	541.542
2937.19	00	--Other	0%	kg	541.549
		-Steroidal hormones, their derivatives and structural analogues:			
2937.21	00	--Cortisone,hydrocortisone, prednisone (dehydrohydrocortisone)and prednisolone (dehydrocortisone)	0%	kg	541.531
2937.22	00	--Halogenated derivatives of corticosteroidal hormones	0%	kg	541.532
2937.23	00	--Oestrogens and progestogens	0%	kg	541.533
2937.29	00	--Other	0%	kg	541.539
2937.50	00	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0%	kg	541.56
2937.90	00	-Other	0%	kg	541.599
		XII -GLYCOSIDES AND 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	00	-Rutoside (rutin) and its derivatives	0%	kg	541.611
2938.90	00	-Other	0%	kg	541.619
29.39		Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
		-Alkaloids of opium and their derivatives; salts thereof:			
2939.11	00	--Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN),	0%	kg	541.411
2939.19	00	--Other	0%	kg	541.419
		-Alkaloids of cinchona and their derivatives; salts thereof:			
2939.20	10	---Quinine sulphate	0%	kg	541.421
2939.20	20	---Quinine hydrochloride	0%	kg	541.422
2939.20	30	---Quinine dihydrochloride	0%	kg	541.423
2939.20	90	---Other	0%	kg	541.429
2939.30	00	-Caffeine and its salts	0%	kg	541.43
		-Ephedrines and their salts:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
2939.41	00	--Ephedrine and its salts	0%	kg	541.441
2939.42	00	--Pseudoephedrine(INN) and its salts	0%	kg	541.442
2939.43	00	--Cathine(INN) and its salts	0%	kg	541.443
2939.44	00	--Norephedrine and its salts	0%	kg	541.444
2939.49	00	--Other	0%	kg	541.449
		-Theophylline and aminophylline-(theophylline-ethylenediamine) and their derivatives; salts thereof:			
2939.51	00	--Fenetylline (INN) and its salts	0%	kg	541.451
2939.59	00	--Other	0%	kg	541.459
		-Alkaloids of rye ergot and their derivatives; salts thereof:			
2939.61	00	--Ergometrine(INN) and its salts	0%	kg	541.461
2939.62	00	--Ergotamine (INN) and its salts	0%	kg	541.462
2939.63	00	--Lysergic acid and its salts	0%	kg	541.463
2939.69	00	--Other	0%	kg	541.469
		-Other, of vegetable origin:			
2939.71		--Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0%	kg	541.4911
2939.79		--Other	0%	kg	541.499
2939.80		-Other	0%	kg	515.7
		XIII-OTHER ORGANIC COMPOUNDS			
2940.00	00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	0%	kg	516.92
29.41		Antibiotics.			
2941.10	00	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0%	kg	541.31
2941.20	00	-Streptomycins and their derivatives; salts thereof	0%	kg	541.32
2941.30	00	-Tetracyclines and their derivatives; salts thereof	0%	kg	541.33
2941.40	00	-Chloramphenicol and its derivatives; salts thereof	0%	kg	541.391
2941.50	00	-Erythromycin and its derivatives, salts thereof	0%	kg	541.392
2941.90	00	-Other	0%	kg	541.399
2942.00	00	Other organic compounds.	0%	kg	516.99

CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes.

1. This Chapter does not cover:

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
- (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
- (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (f) Soap or other products of heading 34.01 containing added medicaments;
- (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
- (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

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

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

- (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
- (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);

- (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical ordental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical ordental haemostatics; sterile surgical ordental adhesion barriers, whether or not absorbable;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits;
 - (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.
 - (i) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
 - (j) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
 - (k) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or face plates.

Subheading Notes.

1. For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated:
 - (a) As unmixed products, pure products, whether or not containing impurities;
 - (b) As products which have been mixed:
 - (1) The products mentioned in (a) above dissolved in water or in other solvents;
 - (2) The products mentioned in (a) and (b)(1) above with an added stabiliser necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b)(1) and (b)(2) above with any other additive.
2. Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; arteminol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperazine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Additional CARICOM Guidelines.

1. Heading 30.03 covers only medicaments consisting of mixtures of constituents for therapeutic or prophylactic uses, which are not in dosage form or in retail packages. Heading 30.04 covers only medicaments, whether or not mixtures of constituents for therapeutic or prophylactic uses, which are in dosage form or in retail packings.

Medicaments, unmixed, not in dosage form or not in retail packings, are classified elsewhere, usually Chapter 29.

See also Note 3 to this Chapter.

2. Headings 30.03 and 30.04 cover only products officially recognized as having therapeutic value, e.g. those listed in an official pharmacopoeia or proprietary medicines, in the form of gargles, eye drops, ointments, liniments, injections, counter-irritant and other preparations. Products consisting of a mixture of plants or parts of plants or consisting of plants or parts of plants mixed with other substances, used for making herbal infusions or herbal teas. (e.g., those having laxative, purgative, diuretic or carminative properties), and claimed to offer relief from ailments so contribute to general health and well-being, are excluded from this Chapter and are usually classified in heading 21.06.
3. This Chapter generally does not cover products considered to be folk or alternative medicine. In addition, foodstuffs or beverages, e.g., dietetic, diabetic or fortified foods, tonic beverages or mineral waters are reclassified in their own Headings.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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			
3001.20	00	-Extracts of glands or other organs or of their secretions	Free	kg	541.622
3001.90	00	-Other	Free	kg	541.629
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of microorganisms (excluding yeasts) and similar products.			
		-Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:			
3002.11	00	--Malaria diagnostic test kits	Free	kg	541.631
3002.12	00	--Antisera and other blood fractions	Free	kg	541.6312
3002.13	00	--Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Free	kg	541.6313
3002.14	00	--Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Free	kg	541.6314
3002.15	00	--Immunological products, put up in measured doses or in forms or packings for retail sale	Free	kg	541.6315
3002.19	00	--Other	Free	kg	541.6319
3002.20	00	-Vaccines for human medicine	Free	kg	541.632
3002.30	00	-Vaccines for veterinary medicine:			
3002.30	10	---Vaccines against foot and mouth disease	Free	kg	541.633
3002.30	90	---Other	Free	kg	541.639
3002.90	00	-Other	Free	kg	541.64
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.			
3003.10	00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:			
3003.10	10	---Ampicillin (capsules or oral suspension)	15%	kg	542.111
3003.10	20	---Amoxicillin (capsules or oral suspension)	15%	kg	542.112
3003.10	90	---Other	Free	kg	542.119

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3003.20	00	-Other, containing antibiotics:			
3003.20	10	---Tetracycline (capsules or skin ointment)	15%	kg	542.121
3003.20	20	---Chloraphenicol (capsules, oral suspension or optidrops)	15%	kg	542.122
3003.20	30	---Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	kg	542.123
3003.20	40	---Nystatin (skin cream or skin ointment)	15%	kg	542.124
3003.20	90	---Other	Free	kg	542.129
		-Other, containing hormones or other products of heading 29.37:			
3003.31	00	--Containing insulin (see Additional CARICOM Guideline 1)	Free	kg	542.21
3003.39	00	--Other (see Additional CARICOM Guideline 1)	Free	kg	542.22
		-Other, containing alkaloids or derivatives thereof:			
3003.41	00	--Containingephedrine or its salts	Free	kg	542.311
3003.42	00	--Containingpseudoephedrine (INN) or its salts	Free	kg	542.312
3003.43	00	--Containingnorephedrine or its salts	Free	kg	542.313
3003.49	00	---Other	15%	kg	542.319
3003.60	00	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Free	kg	542.9112
3003.90	00	-Other:			
3003.90	10	---Containingpaludrin (or 1-(p-chlorophenyl)-5-isopropyl-biguanide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of Malaria, not containing antibiotics, hormones or alkaloids; containing salvarsan (or arsphenamine) (see Additional CARICOM Guideline 1)	Free	kg	542.911
3003.90	20	---Containingvitamin A, D1, D2, D3 and injectibles or other products of heading 29.36, not containing antibiotics, hormones or alkaloids (see Additional CARICOM Guideline 1)	15%	Kg	542.912
3003.90	30	-Other vitamins	15%	kg	542.913
3003.90	40	---Containingparacetamol, aspirin, ibuprofen and indomethacin (see Additional CARICOM Guideline 1)	15%	kg	542.914
3003.90	50	---Containingother analgesics (see Additional CARICOM Guideline 1)	15%	kg	542.915
3003.90	60	---Containing sulphad drugs (see Additional CARICOM Guideline 1)	15%	kg	542.916
3003.90	70	---Containing coughs and cold preparations; antacids (see Additional CARICOM Guideline 1)	15%	kg	542.917

3003.90	80	---Containing salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate (see Additional CARICOM Guideline 1)	15%	kg	542.918
3003.90	90	---Other (see Additional CARICOM Guideline 1)	15%	kg	542.919
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.			
3004.10	00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:			
3004.10	10	---Containing ampicillin (capsules or oral suspension)	15%	kg	542.131
3004.10	20	---Containing amoxicillin (capsules or oral suspension)	15%	kg	542.132
3004.10	90	---Other (see Additional CARICOM Guideline 1)	Free	kg	542.139
3004.20	00	-Other, containing antibiotics:			
3004.20	10	---Containing tetracycline (capsules or skin ointment)	15%	kg	542.191
3004.20	20	---Containing chloramphenicol (capsules, oral suspension or optic drops)	15%	kg	542.192
3004.20	30	---Containing griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	kg	542.193
3004.20	40	---Containing nystatin (skin cream or skin ointment)	15%	kg	542.194
3004.20	90	---Other (see Additional CARICOM Guideline 1)	Free	kg	542.199
		-Other, containing hormones or other products of heading 29.37:			
3004.31	00	--Containing insulin	Free	kg	542.23
3004.32	00	--Containing corticosteroid hormones, their derivatives or structural analogues	Free	kg	542.24
3004.39	00	--Other (see Additional CARICOM Guideline 1)	Free	kg	542.29
		-Other, containing alkaloids or derivatives thereof:			
3004.41	00	--Containing ephedrine or its salts	Free	kg	542.3211
3004.42	00	--Containing pseudoephedrine (INN) or its salts	Free	kg	542.3212
3004.43	00	--Containing norephedrine or its salts	Free	kg	542.3213
3003.49	00	--Other			
3004.49	10	---Containing quinine sulphate, quinine hydrochloride and quinine dihydrochloride and all alkaloids (or salts thereof) derived from cinchona bark, but not including quinine compounded with other drugs	Free	kg	542.321

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3004.49	90	---Other (see Additional CARICOM Guideline 1)	Free	kg	542.329
		-Other, containing vitamins or other products of heading 29.36			
3004.50	10	---Containing vitamins A, D1, D2, D3 and injectibles	15%	kg	542.921
3004.50	90	---Containing other vitamins	15%	kg	542.922
3004.60	00	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	15%	kg	542.9311
3004.90	00	-Other:			
3004.90	10	---Containing paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; containing salvarsan (or arsphenamine) (see Additional CARICOM Guideline 1)	Free	kg	542.931
3004.90	20	---Containing paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	kg	542.932
3004.90	30	---Containing other analgesics	15%	kg	542.933
3004.90	40	---Containing sulphadiazine	15%	kg	542.934
3004.90	50	---Containing other coughs and cold preparations; containing antacids	15%	kg	542.935
3004.90	60	---Containing salbutamol, ephedrine, theophylline, ephedrine HCl, phenobarbitone, chlorpheniramine maleate; containing propranolol, frusemide, hydrochlorothiazide, hydralazine, methyldopa; containing diazepam or thioridazine; containing chlorpropamide, prednisolone or dexamethasone; oral rehydration powder; containing pilocarpine nitrate, timolol maleate or atropine sulphate	15%	kg	542.936
3004.90	70	---Soft candles	10%	kg	542.937
3004.90	90	---Other	15%	kg	542.939
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	00	-Adhesive dressings and other articles having an adhesive layer	10%	kg	541.911
3005.90	00	-Other	10%	kg	541.919
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3006.10	00	-Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	Free	kg	541.991
3006.20	00	-Blood-grouping reagents	Free	kg	541.92
3006.30	00	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	kg	541.93
3006.40	00	-Dental cements and other dental fillings; bone reconstruction cements	Free	kg	541.992
3006.50	00	- First-aid boxes and kits	Free	kg	541.993
3006.60	00	-Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	kg	541.994
3006.70	00	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examination or as a coupling agent between the body and medical instruments	Free	kg	541.995
3006.90	00	-Other:			
3006.91	00	--Appliances identifiable for ostomy use	Free	kg	541.997
3006.92	00	--Waste pharmaceuticals	Free	kg	541.996

CHAPTER 31

FERTILISERS

Notes.

1. This Chapter does not cover:
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

3. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure;
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together;
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances;
 - (d) Liquid fertilisers consisting of the goods of subparagraph (a)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

4. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:

- (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogen orthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product;
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
- (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
5. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
5. Ammonium dihydrogen orthophosphate (monoammonium phosphate) and diammonium hydrogen orthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
3101.00	00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	Free	kg	272.1
31.02		Mineral or chemical fertilizers, nitrogenous.			
3102.10	00	- Urea, whether or not in aqueous solution	10%	kg	562.16
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and Ammonium nitrate:			
3102.21	00	-- Ammonium sulphate	Free	kg	562.13
3102.29	00	-- Other	Free	kg	562.12
3102.30	00	- Ammonium nitrate, whether or not in aqueous solution	Free	kg	562.11
3102.40	00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	kg	562.191
3102.50	00	- Sodium nitrate	Free	kg	272.2
3102.60	00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	kg	562.14
3102.80	00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	kg	562.17
3102.90	00	- Other, including mixtures not specified in the foregoing sub headings:			
3102.90	10	- Other ammonium-based fertilizers	Free	kg	562.192
3102.90	90	- Other	Free	kg	562.199
31.03		Mineral or chemical fertilizers, phosphatic.			
		- Superphosphates			
3103.11	00	-- Containing by weight 35% or more of diphosphorus pentoxide (P ₂ O ₅)	Free	kg	562.221
3103.19	00	-- Other	Free	kg	562.222
3103.90	00	- Other	Free	kg	562.29
31.04		Mineral or chemical fertilizers, potassic.			
3104.20	00	- Potassium chloride	Free	kg	562.31
3104.30	00	- Potassium sulphate	Free	kg	562.32
3104.90	00	- Other	Free	kg	562.39
31.05		Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
3105.10	00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:			
3105.10	10	--- Ammonium-based fertilizers	Free	kg	562.961
3105.10	90	--- Other	Free	kg	562.969
3105.20	00	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	Free	kg	562.91
3105.30	00	- Diammonium hydrogen orthophosphate (diammonium phosphate)	Free	kg	562.93

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S) FOR DUTY	SITC REV4
3105.40	00	-Ammoniumdihydrogenorthophosphate (monoammoniumphosphate)and mixtures thereofwith diammoniumhydrogen-orthophosphate (diammonium phosphate)	Free	kg	562.94
		- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:			
3105.51	00	-- Containing nitrates and phosphates	Free	kg	562.951
3105.59	00	-- Other	Free	kg	562.959
3105.60	00	-Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free	kg	562.92
3105.90	00	- Other	Free	kg	562.99

CHAPTER 32

TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastic of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hatbands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			
3201.10	00	-Quebracho extract	0%	kg	532.211
3201.20	00	-Wattle extract	0%	kg	532.212
3201.90	00	-Other	0%	kg	532.219
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	00	-Synthetic organic tanning substances	0%	kg	532.31
3202.90	00	-Other	0%	kg	532.32
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.			
3203.00	10	---Logwood extracts	15%	kg	532.221
3203.00	20	---Fustic extracts	0%	kg	532.222
3203.00	90	---Other	0%	kg	532.229
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	00	--Dispersed dyes and preparations based thereon	0%	kg	531.11
3204.12	00	--Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon	0%	kg	531.12
3204.13	00	--Basic dyes and preparations based thereon	0%	kg	531.13
3204.14	00	--Direct dyes and preparations based thereon	0%	kg	531.14
3204.15	00	--Vat dyes (including those usable in that state as pigments) and preparations based thereon	0%	kg	531.15
3204.16	00	--Reactive dyes and preparations based thereon	0%	kg	531.16
3204.17	00	--Pigments and preparations based thereon	0%	kg	531.17
3204.19	00	--Other, including mixtures of colouring matter of two or more of the sub-headings 3204.11 to 3204.19	0%	kg	531.19
3204.20	00	-Synthetic organic products of a kind used as fluorescent brightening agents	0%	kg	531.211
3204.90	00	-Other	0%	kg	531.219

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3205.00	00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	0%	kg	531.22
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.			
		-Pigments and preparations based on titanium dioxide:			
3206.11	00	--Containing 80% or more by weight of titanium dioxide calculated on the dry matter	0%	kg	533.111
3206.19	00	--Other	0%	kg	533.119
3206.20	00	-Pigments and preparations based on chromium compounds	0%	kg	533.12
		-Other colouring matter and other preparations:			
3206.41	00	--Ultramarine and preparations based thereon	0%	kg	533.14
3206.42	00	--Lithopone and other pigments and preparations based on zinc sulphide	0%	kg	533.15
3206.49	00	--Other	0%	kg	533.17
3206.50	00	-Inorganic products of a kind used as luminophores	0%	kg	533.18
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	00	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0%	kg	533.511
3207.20	00	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0%	kg	533.512
3207.30	00	-Liquid lustres and similar preparations	0%	kg	533.513
3207.40	00	-Glass frit and other glass, in the form of powder, granules or flakes	0%	kg	533.514
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
3208.10	00	-Based on polyesters:			
3208.10	10	---Automotive paints	15%	kg/l	533.4211
3208.10	20	---Marine paints	15%	kg/l	533.4212
3208.10	30	---Enamels	15%	kg/l	533.4213
3208.10	40	---Other paints	15%	kg/l	533.4214

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3208.10	50	---Marinevarnishes (includinglacquers)	15%	kg/ l	533.4215
3208.10	60	---Other varnishes(includinglacquers)	15%	kg/ l	533.4216
3208.10	90	---Other	15%	kg/ l	533.4219
3208.20	00	-Based on acrylicor vinylpolymers:			
3208.20	10	---Automotive paints	15%	kg/ l	533.4221
3208.20	20	---Marinepaints	15%	kg/ l	533.4222
3208.20	30	---Enamels	15%	kg/ l	533.4223
3208.20	40	---Other paints	15%	kg/ l	533.4224
3208.20	50	---Marinevarnishes (includinglacquers)	15%	kg/ l	533.4225
3208.20	60	---Other varnishes(includinglacquers)	15%	kg/ l	533.4226
3208.20	90	---Other	15%	kg/ l	533.4229
3208.90	00	-Other:			
3208.90	10	---Automotive paints	15%	kg/ l	533.4291
3208.90	20	---Marine paints	15%	kg/ l	533.4292
3208.90	30	---Enamels	15%	kg/ l	533.4293
3208.90	40	---Other paints	15%	kg/ l	533.4294
3208.90	50	---Marinevarnishes (includinglacquers)	15%	kg/ l	533.4295
3208.90	60	---Other varnishes(includinglacquers)	15%	kg/ l	533.4296
3208.90	90	---Other	15%	kg/ l	533.4299
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a aqueous medium.			
3209.10	00	-Based on acrylicor vinylpolymers:			
3209.10	10	---Paints	15%	kg/ l	533.411
3209.10	20	---Enamels	15%	kg/ l	533.412
3209.10	30	---Varnishes (including lacquers)	15%	kg/ l	533.413
		-Other:			
3209.90	10	---Paints	15%	kg/ l	533.414
3209.90	20	---Enamels	15%	kg/ l	533.415
3209.90	30	---Varnishes (including lacquers)	15%	kg/ l	533.419
3210.00	00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
3210.00	10	---Water-thinned paints (emulsion paints or dispersion paints)	15%	kg/ l	533.431
3210.00	20	---Distempers, dry	15%	kg/ l	533.432
3210.00	30	---Enamels	15%	kg/ l	533.433
3210.00	40	---Other paints	15%	kg/ l	533.434
3210.00	50	---Marinevarnishes (includinglacquers)	15%	kg/ l	533.435
3210.00	60	---Other varnishes(includinglacquers)	15%	kg/ l	533.436
3210.00	70	---Preparedwaterpigments of a kind used for finishingleather	5%	kg/ l	533.437
3211.00	00	Prepared driers.	0%	kg/ l	533.53

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	-Stamping foils	0%	kg	533.441
3212.90	00	-Other:			
3212.90	20	---Dyes and other colouring matter put up in forms or packings for retail sale	0%	kg	533.443
3212.90	90	---Other	0%	kg	533.449
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	00	-Colours in sets	5%	kg	533.521
3213.90	00	-Other	5%	kg	533.529
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	00	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:			
3214.10	10	---Mastics	5%	kg	553.541
3214.10	20	---Painters' fillings	15%	kg	533.542
3214.10	30	---Glaziers' linseed oil putty	15%	kg	533.543
3214.10	40	---Other glaziers' putty	15%	kg	533.544
3214.10	50	---Grafting putty (motor body filler)	15%	kg	533.545
3214.10	90	---Other	5%	kg	533.546
3214.90	00	-Other	5%	kg	533.549
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
		-Printing ink:			
3215.11	00	--Black	15%	kg	533.21
3215.19	00	--Other	15%	kg	533.29
3215.90	00	-Other:			
3215.90	10	---Writing or drawing ink	15%	kg	895.911
3215.90	90	---Other	20%	kg	895.919

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes.

1. This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lenses or artificial eye solutions; wadding, felt and non-wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, infixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpination of essential oils; aqueous distillates and aqueous solutions of essential oils.			
		-Essential oils of citrus fruit:			
3301.12	00	--Of orange	15%	kg/ l	551.312
3301.13	00	--Of lemon	5%	kg/ l	551.313
3301.19	00	--Other:			
3301.19	10	---Of grapefruit	15%	kg/ l	551.315
3301.19	20	---Of lime	15%	kg/ l	551.314
3301.19	90	---Other	5%	kg/ l	551.319
		-Essential oils other than those of citrus fruit:			
3301.24	00	--Of peppermint (<i>Mentha piperita</i>)	5%	kg/ l	551.324
3301.25	00	--Of other mints	5%	kg/ l	551.325
3301.29	00	--Other:			
3301.29	10	---Of bay	15%	kg/ l	551.3295
3301.29	20	---Of clove	15%	kg/ l	551.3296
3301.29	30	---Of ginger	5%	kg/ l	551.3291
3301.29	40	---Of nutmeg	15%	kg/ l	551.3292
3301.29	50	---Of patchouli	15%	kg/ l	551.3293
3301.29	60	---Of pimento	5%	kg/ l	551.3294
3301.29	90	---Other	5%	kg/ l	551.3299
3301.30	00	-Resinoids	5%	kg/ l	551.33
3301.90	00	-Other:			
3301.90	10	---Aqueous distillates and aqueous solutions of essential oils	0%	kg/ l	551.351
3301.90	90	---Other	0%	kg/ l	551.359
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	00	-Of a kind used in the food or drink industries:			
3302.10	10	---Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils	15%	kg	551.411
3302.10	20	---Preparations based on odoriferous substances, of a kind used in the manufacture of beverages	0%	kg	551.412
3302.10	90	---Other	0%	kg/ l	551.419
3302.90	00	-Other	0%	kg/ l	551.49
3303.00	00	Perfumes and toilet waters.			
3303.00	10	---Bayrum	20%	kg/ l	553.11
3303.00	90	---Other	20%	kg/ l	553.19

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
3304.10	00	-Lip make-up preparations	20%	kg	553.21
3304.20	00	-Eye make-up preparations	20%	kg	553.22
3304.30	00	-Manicure or pedicure preparations	20%	kg	553.23
		-Other:			
3304.91	00	--Powders, whether or not compressed	20%	kg	553.24
3304.99	00	--Other:			
3304.99	10	---Sunscreen or sun tan preparations	20%	kg	553.25
3304.99	90	---Other	20%	kg	553.29
33.05		Preparations for use on the hair.			
3305.10	00	-Shampoos	20%	kg	553.31
3305.20	00	-Preparations for permanent waving or straightening	20%	kg	553.32
3305.30	00	-Hair lacquers	20%	kg	553.33
3305.90	00	-Other	20%	kg	553.39
33.06		Preparations for oral and dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.			
3306.10	00	-Dentifrices:			
3306.10	10	---Toothpastes	20%	kg	553.41
3306.10	90	---Other	20%	kg	553.42
3306.20	00	-Yarn used to clean between the teeth (dental floss)	20%	kg	553.43
3306.90	00	-Other	20%	kg	553.49
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.			
3307.10	00	-Pre-shave, shaving or after-shave preparations	20%	kg	553.51
3307.20	00	-Personal deodorants and anti-perspirants	20%	kg	553.52
3307.30	00	-Perfumed bath salts and other bath preparations	20%	kg	553.53
		-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
3307.41	00	-- "Agarbatti" and other odoriferous preparations which operate by burning	20%	kg	553.541
3307.49	00	--Other	20%	kg	553.549
3307.90	00	-Other	20%	kg	553.59

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

Notes.

1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oil of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
 - (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (b) Products obtained by mixing different waxes;
 - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.
6. The heading does not apply to:
 - (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;

- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.			
		-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:			
		-- For toilet use (including medicated products):			
3401.11	10	---Medicated soap	40%	kg	554.111
3401.11	20	---Other, in the form of bars, cakes, moulded pieces or shapes	40%	kg	554.112
3401.11	90	---Other	40%	kg	554.119
		--Other:			
3401.19	10	---In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	40%	kg	554.151
3401.19	90	---Other	40%	kg	554.159
		-Soap in other forms:			
3401.20	10	---Industrial soaps	5%	kg	554.191
3401.20	90	---Other	40%	kg	554.199
3401.30	00	-Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	20%	kg	554.226
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of			
		-Organic surface-active agents, whether or not put up for retail sale:			
3402.11	00	--Anionic:			
3402.11	10	---Put up for retail sale	20%	kg	554.211
3402.11	90	---Other	5%	kg	554.212
3402.12	00	--Cationic:			
3402.12	10	---Put up for retail sale	20%	kg	554.213
3402.12	90	---Other	5%	kg	554.214
3402.13	00	--Non-ionic:			
3402.13	10	---Put up for retail sale	20%	kg	554.215
3402.13	90	---Other	5%	kg	554.216
3402.19	00	--Other:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3402.19	10	---Put up for retail sale	20%	kg	554.217
3402.19	90	---Other	5%	kg	554.219
3402.20	00	-Preparations put up for retail sale:			
3402.20	10	---Dish washing liquids	20%	kg	554.221
3402.20	20	---Other liquid detergents	20%	kg	554.222
3402.20	30	---Other detergents	20%	kg	554.223
3402.20	40	---Liquid bleaches	20%	kg	554.224
3402.20	50	---Other bleaches	20%	kg	554.225
3402.20	60	---Laundry blue	0%	kg	554.227
3402.20	90	---Other	20%	kg	554.229
3402.90	00	-Other:			
3402.90	10	---Liquid detergents	20%	kg	554.231
3402.90	20	---Other detergents	20%	kg	554.232
3402.90	90	---Other	20%	kg	554.239
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous			
		-Containing petroleum oils or oils obtained from bituminous minerals:			
3403.11	00	--Preparations for the treatment of textile materials, leather, furskins or other materials	5%	kg	597.71
3403.19	00	--Other	25%	kg	597.72
		-Other:			
3403.91	00	--Preparations for the treatment of textile materials, leather, furskins or other materials	5%	kg	597.73
3403.99	00	--Other	25%	kg	597.74
34.04		Artificial waxes and prepared waxes.			
3404.20	00	-Of poly(oxyethylene) (polyethyleneglycol)	5%	kg	598.35
3404.90	00	-Other	5%	kg	598.39
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 34.04.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3405.10	00	-Polishes, creams and similar preparations for footwear or leather	20%	kg	554.31
3405.20	00	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	kg	554.32
3405.30	00	-Polishes and similar preparations for coachwork, other than metal polishes	20%	kg	554.33
3405.40	00	-Scouring pastes and powders and other scouring preparations	20%	kg	554.34
3405.90	00	-Other:			
3405.90	10	---Metal polishes	20%	kg	554.351
3405.90	90	---Other	20%	kg	554.359
3406.00	00	Candles, tapers and the like.			
3406.00	10	---Candles of tallow	20%	kg	899.311
3406.00	20	---Decorative candles of paraffin wax	20%	kg	899.312
3406.00	30	---Other candles of paraffin wax	20%	kg	899.313
3406.00	40	---Other candles	20%	kg	899.314
3406.00	90	---Other	20%	kg	899.319
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).			
3407.00	10	---Modelling pastes	0%	kg	598.951
3407.00	90	---Other	0%	kg	598.959

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

Notes.

1. This Chapter does not cover:
 - (a) Yeasts (heading 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
35.01		Casein, caseinates and other casein derivatives; casein glues.			
3501.10	00	-Casein	0%	kg	592.21
3501.90	00	-Other:			
3501.90	10	---Casein glues	15%	kg	592.221
3501.90	90	---Other	5%	kg	592.229
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	00	--Dried	0%	kg	025.31
3502.19	00	--Other	0%	kg	025.39
3502.20	00	-Milk albumin, including concentrates of two or more whey proteins	0%	kg	592.231
3502.90	00	-Other	0%	kg	592.239
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 35.01.	0%	kg	592.24
3504.00		Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	0%	kg	592.25
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10	00	-Dextrins and other modified starches	0%	kg	592.26
3505.20	00	-Glues	0%	kg	592.27
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			
3506.10	00	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15%	kg	592.291
		-Other:			
3506.91	00	--Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	15%	kg	592.292
3506.99	00	--Other	15%	kg	592.299
35.07		Enzymes; prepared enzymes not elsewhere specified or included.			
3507.10	00	-Rennet and concentrates thereof	0%	kg	516.911

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3507.90	00	-Other:			
3507.90	10	---Enzymes	0%	kg	516.912
3507.90	20	---Prepared enzymes not elsewhere specified or included, for tenderizing meat	0%	kg	516.913
3507.90	90	---Other	0%	kg	516.919

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

Additional CARICOM Guidelines.

1. In Tariff Items 3605.00.10 and 3605.00.20, the rate of duty is based on unit of kg /100 containers.
2. In Tariff Items 3605.00.30 and 3605.00.40, the rate of duty is based on unit of kg /1000 matches.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3601.00	00	Propellant powders.	5%	kg	593.11
3602.00	00	Prepared explosives, other than propellant powders.	5%	kg	593.12
3603.00	00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	5%	kg	593.2
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
3604.10	00	- Fireworks	20%	kg	593.31
3604.90	00	-Other:			
3604.90	10	---Rain rockets	Free	kg	593.331
3604.90	20	---Warning and distress signals	Free	kg	593.332
3604.90	90	---Other	20%	kg	593.339
3605.00		Matches, other than pyrotechnic articles of heading 36.04.			
3605.00	10	---In containers of 30 matches or less	20%	kg/100	899.321
3605.00	20	---In containers of more than 30 matches but not more than 60 matches	20%	kg/100	899.322
3605.00	30	---In containers of more than 60 matches but not more than 70 matches	20%	kg/1000	899.323
3605.00	40	---In containers of more than 70 matches	20%	kg/1000	899.324
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			
3606.10	00	-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 300cm ³	5%	kg	899.34
3606.90	00	-Other	5%	kg	899.39

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
37.01		Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.			
3701.10	00	-For X-ray	0%	kg/m ²	882.21
3701.20	00	-Instant print film	5%	kg	882.22
3701.30	00	- Other plates and film, with any side exceeding 255 mm	0%	kg/m ²	882.23
		- Other:			
3701.91	00	--For colour photography (polychrome)	0%	kg	882.24
3701.99	00	-- Other	0%	kg/m ²	882.29
37.02		Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.			
3702.10	00	-For X-ray	0%	kg/m ²	882.31
		- Other film, without perforations, of a width not exceeding 105 mm:			
3702.31	00	--For colour photography (polychrome)	20%	Kg/u	882.331
3702.32	00	-- Other, with silver halide emulsion	20%	kg/m ²	882.3332
3702.39	00	-- Other	20%	kg/m ²	882.339
		- Other film, without perforations, of a width exceeding 105 mm:			
3702.41	00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	20%	kg/m ²	882.341
3702.42	00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	20%	kg/m ²	882.342
3702.43	00	-- Of a width exceeding 610 mm not exceeding 200 m	20%	kg/m ²	882.343
3702.44	00	-- Of a width exceeding 105 mm but not exceeding 610 mm	20%	kg/m ²	882.344
		- Other film, for colour photography (polychrome):			
3702.52	00	-- Of a width not exceeding 16 mm	20%	kg/m	882.352
3702.53	00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	20%	kg/m	882.353
3702.54	00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5%	kg/m	882.354
3702.55	00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	kg/m	882.355
3702.56	00	-- Of a width exceeding 35 mm	20%	kg/m	882.356
		- Other:			
3702.96	00	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	5%	kg/m	882.394
3702.97	00	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	5%	kg/m	882.395
3702.98	00	-- Of a width exceeding 35 mm	20%	kg/m	882.399
37.03		Photographic paper, paperboard and textiles, sensitized, unexposed.			
3703.10	00	-In rolls of a width exceeding 610 mm	0%	kg	882.41

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3703.20	00	- Other, for colour photography (polychrome)	0%	kg	882.42
3703.90	00	- Other	0%	kg	882.49
3704.00	00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	0%	kg	882.5
3705.00	00	Photographic plates and film, exposed and developed, other than cinematographic film.	0%	kg	882.6
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track			
3706.10	00	- Of a width of 35 mm or more	15%	kg/m	883.1
3706.90	00	- Other	15%	kg/m	883.9
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.			
3707.10	00	- Sensitising emulsions	0%	kg	882.11
3707.90	00	- Other	0%	kg	882.19

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3(c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3(b) to Chapter 26 (heading 26.20);
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or wove gauze (Section XIV or XV).
2. (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature—

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's soil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:
- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression "other wastes" applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and requires special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.
- The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).
7. For the purposes of heading 38.26, the term "biodiesel" means mono-alkylesters of fatty acids

of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Subheading Notes.

1. Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methylparathion); penta- and octabromodiphenylethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctanesulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctanesulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2. Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
3. Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl)phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.
4. For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	- Artificial graphite	0%	kg	598.611
3801.20	00	- Colloidal or semi-colloidal graphite	0%	kg	598.612
3801.30	00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	0%	kg	598.613
3801.90	00	- Other	0%	kg	598.619
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.			
3802.10	00	- Activated carbon	0%	kg	598.64
3802.90	00	- Other	0%	kg/l	598.65
3803.00	00	Talloeil, whether or not refined.	0%	kg/l	598.11
3804.00	00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding talloeil of heading 38.03.	0%	kg	598.12
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude pinene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.			
3805.10	00	- Gum, wood or sulphate turpentine oils	5%	kg/l	598.131
3805.90	00	- Other:			
3805.90	10	--- Pine oil	0%	kg/l	598.132
3805.90	90	--- Other	0%	kg/l	598.139
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rosin gums.			
3806.10	00	- Rosin and resin acids	0%	kg	598.141
3806.20	00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	0%	kg	598.142
3806.30	00	- Ester gums	0%	kg	598.143
3806.90	00	- Other	0%	kg	598.149
3807.00	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.	0%	kg/l	598.18
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).			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		- Goods specified in Subheading Note 1 to this Chapter:			
3808.52	00	-- DDT (ISO) (clofencotane (INN)), in packings of a net weight content not exceeding 300g	0%	kg	591.1311
3808.59	00	-- Other	0%	kg	591.1319
3808.60	00	- Goods specified in Subheading Note 2 to this Chapter:			
3808.61	00	-- In packings of a net weight content not exceeding 300g	0%	kg	591.1121
3808.62	00	-- In packings of a net weight content exceeding 300g but not exceeding 7.5 kg	0%	kg	591.1122
3808.69	00	-- Other	0%	kg	591.1129
3808.90	00	- Other:			
3808.91	00	-- Insecticides:			
3808.91	10	--- For use in agriculture as approved by the Competent Authority, whether or not put up in forms or packings for retail sale	Free	kg	591.11
3808.91	20	--- Mosquito coils	20%	kg	591.12
3808.91	30	--- Other, put up in forms or packings for retail sale or as preparations or articles	20%	kg	591.13
3808.91	90	--- Other	5%	kg	591.19
3808.92	00	-- Fungicides	Free	kg	591.2
3808.93	00	-- Herbicides, anti-sprouting products and plant-growth regulators:			
3808.93	10	--- Herbicides	Free	kg	591.31
3808.93	20	--- Anti-sprouting products	Free	kg	591.32
3808.93	30	--- Plant growth regulators	Free	kg	591.33
3808.94	00	-- Disinfectants:			
3808.94	10	--- Put up in forms or packings of a net weight not exceeding 6 kg or as articles	20%	kg	591.411
3808.94	90	--- Other	5%	kg	591.419
		-- Other:			
3808.99	10	--- Rodenticides:			
3808.99	11	---- Put up in forms or packings of a net weight not exceeding 6 kg or as articles	20%	kg	591.951
3808.99	19	---- Other	5%	kg	591.952
		--- Other:			
3808.99	91	---- Put up in forms or packings of a net weight not exceeding 6 kg or as articles	20%	kg	591.991
3808.99	99	---- Other	5%	kg	591.999
38.09		Finishing agents, dyecarriers 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.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3809.10	00	-With a basis of amylaceous substances	0%	kg	598.911
		- Other:			
3809.91	00	-- Ofa kind used in the textile or like industries	5%	kg	598.912
3809.92	00	-- Ofa kind used in the paper or like industries	0%	kg	598.913
3809.93	00	-- Ofa kind used in the leather or like industries	0%	kg	598.914
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 core or coatings for welding electrodes or rods.			
3810.10	00	-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0%	kg	598.961
3810.90	00	- Other	0%	kg	598.969
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	00	-- Based on lead compounds	0%	kg	597.211
3811.19	00	-- Other	0%	kg	597.219
		- Additives for lubricating oils:			
3811.21	00	-- Containing petroleum oils or oils obtained from bituminous minerals	0%	kg	597.251
3811.29	00	-- Other	0%	kg	597.259
3811.90	00	- Other	0%	kg	597.29
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	00	-Prepared rubber accelerators	0%	kg	598.63
3812.20	00	- Compound plasticisers for rubber or plastics	0%	kg	598.931
3812.30	00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics:			
3812.31	00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	0%	kg	598.9321
3812.39	00	-- Other	0%	kg	598.9329
3813.00	00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	Free	kg	598.94
38.14		Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.			
3814.00	10	--- Thinners including reducers	15%	kg	533.551
3814.00	90	--- Other	5%	kg	533.559

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.			
		-Supported catalysts:			
3815.11	00	--With nickel or nickel compounds as the active substance	0%	kg	598.81
3815.12	00	--With precious metal or precious metal compounds as the active substance	0%	kg	598.83
3815.19	00	-- Other	0%	kg	598.85
3815.90	00	- Other	0%	kg	598.89
38.16		Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.			
3816.00	10	-Mortars	0%	kg	662.331
3816.00	90	- Other	0%	kg	662.339
38.17		Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 27.07 or 29.02.			
3817.00	10	-Mixed alkylbenzenes	0%	kg	598.41
3817.00	90	-Mixed alkyl naphthalenes	0%	kg	598.45
3818.00	00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	0%	kg	598.5
3819.00	00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	15%	kg	597.31
38.20		Anti-freezing preparations and prepared de-icing fluids.			
3820.00	10	--- Anti-freezing preparations	15%	kg	597.331
3820.00	20	--- Prepared de-icing fluids	0%	kg	597.332
3821.00	00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	0%	kg	598.67
3822.00	00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	0%	kg	598.69
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
		-Industrial monocarboxylic fatty acids; acid oils from refining:			
3823.11	00	--Stearic acid	0%	kg	512.181
3823.12	00	-- Oleic acid	0%	kg	512.182
3823.13	00	--Tall oil fatty acids	0%	kg	512.183
3823.19	00	-- Other	0%	kg	512.189
3823.70	00	-Industrial fatty alcohols	0%	kg	512.17
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3824.10	00	-Prepared binders for foundry moulds or cores	0%	kg	598.991
3824.30	00	- Non-agglomerated metal carbides mixed together or with metallic binders	0%	kg	598.993
3824.40	00	-Prepared additives for cements, mortars or concretes	0%	kg	598.97
3824.50	00	- Non-refractory mortars and concretes	0%	kg	598.98
3824.60	00	-Sorbitol other than that of subheading 2905.44	0%	kg	598.994
		-Mixtures containing halogenated derivatives of methane, ethane or propane:			
3824.71	00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	0%	kg	598.9951
3824.72	00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0%	kg	598.9952
3824.73	00	-- Containing hydrobromofluorocarbons (HBFCs)	0%	kg	598.9953
3824.74	00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	0%	kg	598.9954
3824.75	00	-- Containing carbon tetrachloride	0%	kg	598.9955
3824.76	00	-- Containing 1,1,1-trichloroethane (methylchloroform)	0%	kg	598.9956
3824.77	00	-- Containing bromomethane (methyl bromide) or bromochloromethane	0%	kg	598.9957
3824.78	00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0%	kg	598.9958
3824.79	00	-- Other	0%	kg	598.9959
		- Goods specified in Subheading Note 3 to this Chapter:			
3824.81	00	-- Containing oxirane (ethylene oxide)	5%	kg	598.9961
3824.82	00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0%	kg	598.9962
3824.83	00	-- Containing tris(2,3-dibromopropyl)phosphate	0%	kg	598.9963
3824.84	00	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(pchlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	0%	kg	598.9964
3824.85	00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0%	kg	598.9965
3824.86	00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	0%	kg	598.9966
3824.87	00	-- Containing perfluorooctanesulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	0%	kg	598.9967

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3824.88	00	-- Containing tetra-, penta-, hexa-hepta- or octabromodiphenylethers	0%	kg	598.9968
		- Other:			
3824.91	00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methylmethylmethylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate	0%	kg	598.9991
3824.99	00	-- Other	0%	kg	598.9999
38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.			
3825.10	00	-Municipal waste	0%	kg	598.81
3825.20	00	-Sewage sludge	0%	kg	598.82
3825.30	00	- Clinical waste	0%	kg	598.83
		-Waste organic solvents:			
3825.41	00	-- Halogenated	0%	kg	598.84
3825.49	00	-- Other	0%	kg	598.85
3825.50	00	-Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	0%	kg	598.86
		- Other wastes from chemical or allied industries:			
3825.61	00	-- Mainly containing organic constituents	0%	kg	598.87
3825.69	00	-- Other	0%	kg	598.88
3825.90	00	- Other	0%	kg	598.89
3826.00	00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	0%	kg	598.89

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are—
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Notes.

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

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

2. This Chapter does not cover:

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separately chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;

- (o) Wallcoverings of heading 48.14;
 - (p) Goods of Section XI (textiles and textile articles);
 - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (r) Imitation jewellery of heading 71.17;
 - (s) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) Parts of aircraft or vehicles of Section XVII;
 - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (v) Articles of Chapter 91 (for example, clock or watch cases);
 - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (x)
 - Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories—
- (a) Liquids synthetic polyolefins of which less than 60% by volume distil at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

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

the purposes of this Note, constituent monomer units of polymers falling in the same heading shall be taken together.

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

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactured or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;

- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovescotes; and
- (i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - (a) Where there is a subheading named "other" in the same series:
 - (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named "Other" provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining Subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
 - (b) Where there is no subheading named "Other" in the same series:
 - (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

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

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
39.01		Polymers of ethylene, in primary forms.			
3901.10	00	-Polyethylene having a specific gravity of less than 0.94	0%	kg	571.11
3901.20	00	-Polyethylene having a specific gravity of 0.94 or more	0%	kg	571.12
3901.30	00	-Ethylene-vinyl acetate copolymers	0%	kg	571.2
3901.40	00	-Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	0%	kg	571.91
3901.90	00	-Other	0%	kg	571.9
39.02		Polymers of propylene or of other olefins, in primary forms.			
3902.10	00	-Polypropylene	0%	kg	575.11
3902.20	00	-Polyisobutylene	0%	kg	575.12
3902.30	00	-Propylene copolymers	0%	kg	575.13
3902.90	00	-Other	0%	kg	575.19
39.03		Polymers of styrene, in primary forms.			
		-Polystyrene:			
3903.11	00	--Expansible	0%	kg	572.11
3903.19	00	--Other	0%	kg	572.19
3903.20	00	-Styrene-acrylonitrile (SAN) copolymers	0%	kg	572.91
3903.30	00	-Acrylonitrile-butadiene-styrene (ABS) copolymers	0%	kg	572.92
3903.90	00	-Other	0%	kg	572.99
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
3904.10	00	-Poly(vinyl chloride), not mixed with any other substances	0%	kg	573.11
		-Other poly(vinyl chloride):			
3904.21	00	--Non-plasticised	0%	kg	573.12
3904.22	00	--Plasticised	0%	kg	573.13
3904.30	00	-Vinyl chloride-vinyl acetate copolymers	0%	kg	573.91
3904.40	00	-Other vinyl chloride copolymers	0%	kg	573.92
3904.50	00	-Vinylidene chloride polymers	0%	kg	573.93
		- Fluoro-polymers:			
3904.61	00	--Polytetrafluoroethylene	0%	kg	573.941
3904.69	00	--Other	0%	kg	573.949
3904.90	00	-Other	0%	kg	573.99
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
		-Poly(vinyl acetate):			
3905.12	00	--In aqueous dispersion	0%	kg	575.911
3905.19	00	--Other	0%	kg	575.912
		-Vinyl acetate copolymers:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3905.21	00	--In aqueous dispersion	0%	kg	575.913
3905.29	00	--Other	0%	kg	575.919
3905.30	00	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	0%	kg	575.921
		-Other:			
3905.91	00	--Copolymers	0%	kg	575.922
3905.99	00	--Other	0%	kg	575.929
39.06		Acrylic polymers in primary forms.			
3906.10	00	-Poly(methyl methacrylate)	0%	kg	575.21
3906.90	00	-Other	0%	kg	575.29
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms.			
3907.10	00	-Polyacetals	0%	kg	574.11
3907.20	00	-Other polyethers	0%	kg	574.19
3907.30	00	-Epoxide resins	0%	kg	574.2
3907.40	00	-Polycarbonates	0%	kg	574.31
3907.50	00	-Alkyd resins	0%	kg	574.32
		-Poly(ethylene terephthalate):			
3907.61	00	--Having a viscosity number of 78ml/g or higher	0%	kg	574.331
3907.69	00	--Other	0%	kg	574.339
3907.70	00	-Poly(lactic acid)	0%	kg	574.391
		-Other polyesters:			
3907.91	00	--Unsaturated	0%	kg	574.34
3907.99	00	--Other	0%	kg	574.399
39.08		Polyamides in primary forms.			
3908.10	00	-Polyamide-6,-11, -12, -6,6, -6,9, -6,10 or -6,12	0%	kg	575.31
3908.90	00	-Other	0%	kg	575.39
39.09	00	Amino-resins, phenolic resins and polyurethanes, in primary forms.			
3909.10	00	-Urea resins; thiourea resins	0%	kg	575.41
3909.20	00	-Melamine resins	0%	kg	575.42
		-Other amino-resins:			
3909.31	00	--Poly(methylene phenyl isocyanate)(crude MDI, polymeric MDI)	0%	kg	575.431
3909.39	00	--Other	0%	kg	575.439
3909.40	00	-Phenolic resins	0%	kg	575.44
3909.50	00	-Polyurethanes	0%	kg	575.45
3910.00	00	Silicones in primary forms.	0%	kg	575.93
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.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3911.10	00	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0%	kg	575.961
3911.90	00	-Other	0%	kg	575.969
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
3912.10	00	-Cellulose acetates:			
3912.11	00	--Non-plasticised	0%	kg	575.51
3912.12	00	--Plasticised	0%	kg	575.52
3912.20	00	-Cellulose nitrates (including collodions)	0%	kg	575.53
		-Cellulose ethers:			
3912.31	00	--Carboxymethylcellulose and its salts	0%	kg	575.541
3912.39	00	--Other	0%	kg	575.549
3912.90	00	-Other	0%	kg	575.59
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
3913.10	00	-Alginic acid, its salts and esters	0%	kg	575.94
3913.90	00	-Other	0%	kg	575.95
3914.00	00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	0%	kg	575.97
		II -WASTE, PARINGS AND SCRAP;			
		SEMI- MANUFACTURES; ARTICLES			
39.15		Waste, parings and scrap, of plastics.			
3915.10	00	-Of polymers of ethylene	0%	kg	579.1
3915.20	00	-Of polymers of styrene	0%	kg	579.2
3915.30	00	-Of polymers of vinyl chloride	0%	kg	579.3
3915.90	00	-Of other plastics	0%	kg	579.9
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	00	-Of polymers of ethylene	0%	kg	583.1
3916.20	00	-Of polymers of vinyl chloride	0%	kg	583.21
3916.90	00	-Of other plastics	0%	kg	583.9
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
3917.10	00	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	0%	kg	581.1
		-Tubes, pipes and hoses, rigid:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3917.21	00	--Of polymers of ethylene	15%	kg	581.21
3917.22	00	--Of polymers of propylene	15%	kg	581.22
3917.23	00	--Of polymers of vinyl chloride	15%	kg	581.23
3917.29	00	--Of other plastics	15%	kg	581.29
		-Other tubes, pipes and hoses:			
3917.31	00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15%	kg	581.31
3917.32	00	--Other, not reinforced or otherwise combined with other materials, without fittings:			
3917.32	10	---Electrical conduits and other piping, of PVC	15%	kg	581.41
3917.32	20	---Garden hose	20%	kg	581.42
3917.32	90	---Other	15%	kg	581.49
3917.33	00	--Other, not reinforced or otherwise combined with other materials, with fittings:			
3917.33	10	---Garden hose	20%	kg	581.51
3917.33	90	---Other	15%	kg	581.59
3917.39	00	--Other	15%	kg	581.6
3917.40	00	- Fittings	15%	kg	581.7
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	00	-Of polymers of vinyl chloride:			
3918.10	10	---Tiles	5%	kg	893.311
3918.10	90	---Other	5%	kg	893.312
3918.90	00	-Of other plastics:			
3918.90	10	---Tiles	5%	kg	893.313
3918.90	90	---Other	5%	kg	893.319
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			
3919.10	00	-In rolls of a width not exceeding 20 cm	15%	kg	582.11
3919.90	00	-Other:			
3919.90	10	---Having the characteristics of articles ready for use, or marked for cutting into such articles	15%	kg	582.191
3919.90	90	---Other	15%	kg	582.199
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	00	-Of polymers of ethylene	15%	kg	582.21
3920.20	00	-Of polymers of propylene	15%	kg	582.22
3920.30	00	-Of polymers of styrene	15%	kg	582.23
		-Of polymers of vinyl chloride:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3920.43	00	--Containing by weight not less than 6% of plasticisers.	15%	kg	582.243
3920.49	00	--Other	15%	kg	582.249
		-Of acrylic polymers:			
3920.51	00	--Of poly(methyl methacrylate)	15%	kg	582.251
3920.59	00	--Other	15%	kg	582.259
		-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920.61	00	--Of polycarbonates	15%	kg	582.261
3920.62	00	--Of poly(ethylene terephthalate)	15%	kg	582.262
3920.63	00	--Of unsaturated polyesters	15%	kg	582.263
3920.69	00	--Of other polyesters	15%	kg	582.269
		-Of cellulose or its chemical derivatives:			
3920.71	00	--Of regenerated cellulose	15%	kg	582.281
3920.73	00	--Of cellulose acetate	15%	kg	582.282
3920.79	00	--Of other cellulose derivatives	15%	kg	582.289
		-Of other plastics:			
3920.91	00	--Of poly(vinyl butyral)	15%	kg	582.291
3920.92	00	--Of polyamides	15%	kg	582.292
3920.93	00	--Of amino-resins	15%	kg	582.293
3920.94	00	--Of phenolic resins	15%	kg	582.294
3920.99	00	--Of other plastics	15%	kg	582.299
39.21		Other plates, sheets, film, foil and strip, of plastics.			
		-Cellular:			
3921.11	00	--Of polymers of styrene	15%	kg	582.911
3921.12	00	--Of polymers of vinyl chloride	15%	kg	582.912
3921.13	00	--Of polyurethanes	15%	kg	582.913
3921.14	00	--Of regenerated cellulose	15%	kg	582.914
3921.19	00	--Of other plastics	15%	kg	582.919
3921.90	00	-Other	15%	kg	582.99
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
3922.10	00	-Baths, shower-baths, sinks and wash-basins:			
3922.10	10	---Baths, shower-baths	5%	kg	893.211
3922.10	20	---Sinks and wash-basins	5%	kg	893.212
3922.20	00	-Lavatory seats and covers	5%	kg	893.213
3922.90	00	-Other	5%	kg	893.219
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3923.10	00	-Boxes, cases, crates and similar articles:			
3923.10	10	---Eggboxes	0%	kg	893.191
3923.10	90	---Other	0%	kg	893.192
		-Sacks and bags (including cones):			
3923.21	00	--Of polymers of ethylene	15%	kg	893.111
3923.29	00	--Of other plastics	15%	kg	893.119
3923.30	00	-Carboys, bottles, flasks and similar articles:			
3923.30	10	---Bottles	15%	kg	893.193
3923.30	90	---Other	0%	kg	893.194
3923.40	00	-Spools, cops, bobbins and similar supports	0%	kg	893.195
3923.50	00	-Stoppers, lids, caps and other closures:			
3923.50	10	---Lids and caps	15%	kg	893.196
3923.50	90	---Other	15%	kg	893.197
3923.90	00	-Other:			
3923.90	10	---Cups, other than tableware of heading 39.24	15%	kg	893.198
3923.90	90	---Other	15%	kg	893.199
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
3924.10	00	-Tableware and kitchenware:			
3924.10	10	---Cups, forks, knives, plates, spoons and tumblers	20%	kg	893.321
3924.10	20	---Drinking straws	20%	kg	893.322
3924.10	90	---Other	20%	kg	893.323
3924.90	00	-Other:			
3924.90	10	---Ashtrays, buckets, coat-hangers and dustbins	20%	kg	893.324
3924.90	20	---Flower pots	20%	kg	893.325
3924.90	90	---Other	20%	kg	893.329
39.25		Builders' ware of plastics, not elsewhere specified or included.			
3925.10	00	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:			
3925.10	10	---Tanks	10%	kg	893.291
3925.10	90	---Other	10%	kg	893.292
3925.20	00	-Doors, windows and their frames and thresholds for doors	15%	kg	893.293
3925.30	00	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15%	kg	893.294
3925.90	00	-Other:			
3925.90	10	---Structural elements used in ceilings or roofs	15%	kg	893.295
3925.90	20	---Gutters	15%	kg	893.296
3925.90	90	---Other	15%	kg	893.299
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14			
3926.10	00	-Office or school supplies	10%	kg	893.94

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
3926.20	00	-Articles of apparel and clothing accessories (including gloves, mittens and mitts)	20%	kg	848.21
3926.30	00	- Fittings for furniture, coachwork or the like	20%	kg	893.95
3926.40	00	-Statuettes and other ornamental articles	20%	kg	893.991
3926.90	00	-Other:			
3926.90	10	---Articles for use in laboratories	0%	kg	893.992
3926.90	20	---Transmission, conveyor and elevator belts	0%	kg	893.993
3926.90	30	---Beads, bolts, screws and washers	0%	kg	893.994
3926.90	40	---Covers for electrical switches and outlets and similar articles	5%	kg	893.995
3926.90	50	---Corners for suitcases, fasteners for handbags; handles	0%	kg	893.996
3926.90	60	---Handcuffs	20%	kg	893.997
3926.90	70	---Motor vehicle licence plates	15%	kg	893.998
3926.90	90	---Other	20%	kg	893.999

CHAPTER 40

RUBBER AND ARTICLES THEREOF

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapters 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and

- (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.
- In heading 40.08 the expressions "rods" and "profile shapes" apply only to such

products, whether or not cut to length or surface-worked but not otherwise worked.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.			
4001.10	00	- Natural rubber latex, whether or not pre-vulcanized	0%	kg	231.1
		- Natural rubber in other forms:			
4001.21	00	-- Smoked sheets	0%	kg	231.21
4001.22	00	-- Technically specified natural rubber (TSNR)	0%	kg	231.25
4001.29	00	-- Other	0%	kg	231.29
4001.30	00	- Balata, gutta-percha, guayule, chicle and similar natural gums	0%	kg	231.3
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	00	-- Latex	0%	kg	232.11
4002.19	00	-- Other	0%	kg	232.119
4002.20	00	- Butadiene rubber (BR)	0%	kg	232.12
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):			
4002.31	00	-- Isobutene-isoprene (butyl) rubber (IIR)	0%	kg	232.131
4002.39	00	-- Other	0%	kg	232.139
		- Chloroprene (chlorobutadiene) rubber (CR):			
4002.41	00	-- Latex	0%	kg	232.141
4002.49	00	-- Other	0%	kg	232.149
		- Acrylonitrile-butadiene rubber (NBR):			
4002.51	00	-- Latex	0%	kg	232.151
4002.59	00	-- Other	0%	kg	232.159
4002.60	00	- Isoprene rubber (IR)	0%	kg	232.16
4002.70	00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	0%	kg	232.17
4002.80	00	- Mixtures of any product of heading 40.01 with any product of this heading	0%	kg	232.18
		- Other:			
4002.91	00	-- Latex	0%	kg	232.191
4002.99	00	-- Other	0%	kg	232.199
4003 .00	00	Reclaimed rubber in primary forms or in plates, sheets or strip.	0%	kg	232.21
4004 .00	00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	0%	kg	232.22
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
4005.10	00	- Compounded with carbon black or silica	0%	kg	621.11

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4005.20	00	-Solutions;dispersions otherthanthose ofsubheading 4005.10	0%	kg	621.12
		- Other:			
4005.91	00	--Plates,sheetsand strip:			
4005.91	10	---Sheets for tyrerepair	15%	kg	621.191
4005.91	90	--- Other	5%	kg	621.192
4005.99	00	-- Other	0%	kg	621.199
40.06		Otherforms (forexample, rods,tubesand profile shapes)and articles(for example, discsand rings), ofunvulcanisedrubber.			
4006.10	00	-“Camel-back” strips forretreadingrubbertyres	15%	kg	621.21
4006.90	00	- Other	5%	kg	621.29
4007.00	00	Vulcanised rubberthreadand cord.	5%	kg	621.31
40.08		Plates, sheets, strip, rodsand profile shapes, of vulcanized rubberother than hard rubber.			
		- Ofcellularrubber:			
4008.11	00	--Plates,sheetsand strip	15%	kg	621.321
4008.19	00	-- Other	15%	kg	621.329
		- Ofnon-cellularrubber:			
4008.21	00	--Plates,sheetsand strip	15%	kg	621.331
4008.29	00	-- Other	15%	kg	621.339
40.09		Tubes, pipesand hoses, ofvulcanized rubber other than hardrubber,withorwithout theirfittings (for example,joints,elbows,flanges).			
		- Not reinforcedorotherwisecombined withother materials:			
4009.11	00	--Withoutfittings	0%	kg	621.46
4009.12	00	--With fittings	0%	kg	621.461
		- Reinforcedorotherwise combined onlywith metal:			
4009.21	00	--Withoutfittings	0%	kg	621.463
4009.22	00	--With fittings	0%	kg	621.45
		- Reinforcedorotherwise combined onlywithtextile materials:			
4009.31	00	--Withoutfittings	0%	kg	621.46
4009.32	00	--With fittings	0%	kg	621.47
		- Reinforcedorotherwise combined withothermaterials:			
4009.41	00	--Withoutfittings	0%	kg	621.48
4009.42	00	--With fittings	0%	kg	621.49
40.10		Conveyor or transmissionbelts orbelting,of vulcanized rubber.			
		- Conveyorbelts orbelting:			
4010.11	00	-- Reinforced only with metal	0%	kg	629.21
4010.12	00	-- Reinforced onlywithtextile materials	0%	kg	629.22
4010.19	00	-- Other	0%	kg	629.24

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Transmission belts or belting:			
4010.31	00	--Endless transmission belts of trapezoidal cross-section (v-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0%	kg	629.251
4010.32	00	--Endless transmission belts of trapezoidal cross-section (v-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0%	kg	629.261
4010.33	00	--Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0%	kg	629.271
4010.34	00	--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0%	kg	629.281
4010.35	00	--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0%	kg	629.291
4010.36	00	--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0%	kg	629.31
4010.39	00	-- Other	0%	kg	629.39
40.11		New pneumatic tyres, of rubber.			
4011.10	00	- Of a kind used on motor cars (including station wagons and racing cars)	25%	kg/2u	625.1
4011.20	00	- Of a kind used on buses or lorries	15%	kg/2u	625.2
4011.30	00	- Of a kind used on aircraft	0%	kg/2u	625.3
4011.40	00	- Of a kind used on motorcycles	5%	kg/2u	625.41
4011.50	00	- Of a kind used on bicycles	5%	kg/2u	625.42
4011.70	00	- Of a kind used on agricultural or forestry vehicles and machines	0%	kg/u	625.591
4011.80	00	- Of a kind used on construction, mining or industrial handling vehicles and machines	0%	kg/u	625.592
4011.90	00	- Other	0%	kg/u	625.599
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.			
		- Retreaded tyres:			
4012.11	00	-- Of a kind used on motor cars (including station wagons and racing cars)	40%	kg/u	625.925
4012.12	00	-- Of a kind used on buses or lorries	40%	kg/u	625.926
4012.13	00	-- Of a kind used on aircraft	0%	kg/u	625.923
4012.19	00	-- Other	5%	kg/u	625.927
4012.20		- Used pneumatic tyres:			
4012.20	10	--- For retreading and remoulding	5%	kg/u	625.931
4012.20	90	--- Other	5%	kg/u	625.939
4012.90	00	- Other	5%	kg/u	625.94

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
40.13		Innertubes, of rubber.			
4013.10		- Ofa kind used on motorcars (including station wagons and racing cars), buses or lorries:			
4013.10	10	--- Ofa kind used on motorcars (including station wagons and racing cars)	15%	kg/u	625.911
4013.10	90	--- Ofa kind used on buses or lorries	15%	kg/u	625.912
4013.20	00	- Ofa kind used on bicycles	5%	kg/u	625.913
4013.90	00	- Other:			
4013.90	10	--- Ofa kind used on motorcycles	5%	kg/u	625.914
4013.90	90	--- Other	5%	kg/u	625.919
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, without fittings of hard rubber.			
4014.10	00	- Sheath contraceptives	Free	kg/u	629.11
4014.90	00	- Other	Free	kg/u	629.19
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.			
		- Gloves, mittens and mitts:			
4015.11	00	-- Surgical	Free	kg/2u	848.221
4015.19	00	-- Other	15%	kg/2u	848.229
4015.90	00	- Other:			
4015.90	10	--- Articles of apparel	10%	kg	848.291
4015.90	90	--- Other	10%	kg	848.299
40.16		Other articles of vulcanized rubber other than hard rubber.			
4016.10	00	- Of cellular rubber	20%	kg	629.92
4016.90	00	- Other:			
4016.91	00	-- Floor coverings and mats	20%	kg	629.991
4016.92	00	-- Erasers	10%	kg	629.992
4016.93	00	-- Gaskets, washers and other seals	20%	kg	629.993
4016.94	00	-- Boat or dock fenders, whether or not inflatable	20%	kg	629.994
4016.95	00	-- Other inflatable articles	20%	kg	629.995
4016.99	00	-- Other:			
4016.99	10	--- Rubber bands	20%	kg	629.996
4016.99	90	--- Other	20%	kg	629.999
40.17		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.			
4017.00	10	--- Hard rubber (for example, ebonite), in all forms, including waste and scrap	0%	kg	629.911
4017.00	20	--- Articles of hard rubber	5%	kg	629.912

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) CHAPTER 41 RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER Notes.

1. This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries) of reindeer or elk of deer or roebucks or of dogs
2.
 - (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
 - (B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
41.01		Raw hides and skins of bovine (including buffalo), or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.20	00	-Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	0%	kg	211.21
4101.50	00	-Whole hides and skins, of a weight exceeding 16 kg	0%	kg	211.211
4101.90	00	-Other, including butts, bends and bellies	0%	kg	211.212
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.			
4102.10	00	-With wool on	0%	kg	211.6
		-Without wool on:			
4102.21	00	--Pickled	0%	kg	211.71
4102.29	00	--Other	0%	kg	211.79
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.			
4103.20	00	-Of reptiles	0%	kg	211.991
4103.30	00	-Of swine	0%	kg	211.992
4103.90	00	-Other	0%	kg	211.999
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
		-In the wet state (including wet-blue):			
4104.11	00	-- Full grains, unsplit; grain splits	0%	kg	611.418
4104.19	00	--Other	0%	kg	611.47
		-In the dry state (crust):			
4104.41	00	-- Full grains, unsplit; grain splits	0%	kg	611.422
4104.49	00	--Other	0%	kg	611.45
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
4105.10	00	-In the wet state (including wet-blue)	0%	kg	611.51
4105.30	00	-In the dry state (crust)	0%	kg	611.521
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Of goats or kids:			
4106.21	00	--In the wet state (including wet-blue)	0%	kg	611.613
4106.22	00	--In the dry state (crust)	0%	kg	611.614
		-Of swine:			
4106.31	00	--In the wet state (including wet-blue)	0%	kg	611.615
4106.32	00	--In the dry state (crust)	0%	kg	611.63
4106.40	00	-Of reptiles	0%	kg	611.64
		-Other:			
4106.91	00	--In the wet state (including wet-blue)	0%	kg	611.65
4106.92	00	--In the dry state (crust)	0%	kg	611.66
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
		-Whole hides and skins:			
4107.11	00	-- Full grains, unsplit	0%	kg	611.711
4107.12	00	-- Grain splits	0%	kg	611.72
4107.19	00	-- Other	0%	kg	611.73
		-Other, including sides:			
4107.91	00	-- Full grains, unsplit	0%	kg	611.74
4107.92	00	-- Grain splits	0%	kg	611.75
4107.99	00	-- Other	0%	kg	611.799
[41.08]		Deleted			
[41.09]		Deleted			
[41.10]		Deleted			
[41.11]		Deleted			
4112.00	00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	0%	kg	611.31
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.			
4113.10	00	-Of goats or kids	0%	kg	611.41
4113.20	00	-Of swine	0%	kg	611.42
4113.30	00	-Of reptiles	0%	kg	611.43
4113.90	00	-Other	0%	kg	611.49
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
4114.10	00	-Chamois (including combination chamois) leather	0%	kg	611.51
4114.20	00	-Patent leather and patent laminated leather; metallised leather	0%	kg	611.52

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
41.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			
4115.10	00	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	0%	kg	611.53
4115.20	00	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0%	kg	611.54

CHAPTER 42

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

Notes.

1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
2. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with fur skin or artificial fur or to which fur skin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02.;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (i) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (k) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (l) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
3. (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).
- (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings

or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4201.00	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.	20%	kg	612.2
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with			
		-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11	00	--With outer surface of leather or of composition leather:			
4202.11	10	---Suit-cases and brief-cases	20%	kg/u	831.211
4202.11	90	---Other	20%	kg/u	831.219
4202.12	00	--With outer surface of plastics or of textile materials:			
4202.12	10	---Suit-cases	20%	kg/u	831.221
4202.12	20	---Brief-cases	20%	kg/u	831.222
4202.12	90	---Other	20%	kg/u	831.229
4202.19	00	--Other	20%	kg/u	831.29
		-Handbags, whether or not with shoulder strap, including those without handle:			
4202.21	00	--With outer surface of leather or of composition leather	20%	kg/u	831.11
4202.22	00	--With outer surface of sheeting of plastics or of textile materials	20%	kg/u	831.12
4202.29	00	--Other	20%	kg/u	831.19
		-Articles of a kind normally carried in the pocket or in the handbag:			
4202.31	00	--With outer surface of leather or of composition leather:			
4202.31	10	---Purses, spectacle cases and wallets	20%	kg/u	831.911
4202.31	90	---Other	20%	kg/u	831.912
4202.32	00	--With outer surface of sheeting of plastics or of textile materials:			
4202.32	10	---Purses, spectacle cases and wallets	20%	kg/u	831.913

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4202.32	90	---Other	20%	kg/u	831.914
4202.39	00	--Other	20%	kg/u	831.919
4202.90	00	-Other:			
4202.91	00	--With outersurfaceof leatheror of composition leather:			
4202.91	10	---Travellingbags andtote bags	20%	kg/u	831.9911
4202.91	90	---Other	20%	kg/u	831.9919
4202.92	00	--With outersurfaceofsheetingof plasticsorof textile materials:			
4202.92	10	---Travellingbags andtote bags	20%	kg/u	831.9921
4202.92	90	---Other	20%	kg/u	831.9929
4202.99	00	--Other	20%	kg/u	831.999
42.03		Articles of apparel and clothing accessories, of leatherorofcompositionleather.			
4203.10	00	-Articles ofapparel	20%	kg	848.11
		-Gloves, mittens and mitts:			
4203.21	00	--Speciallydesignedforuse in sports	20%	2 u	894.77
4203.29	00	--Other:			
4203.29	10	---Industrialgloves	10%	2 u	848.121
4203.29	90	---Other	20%	2 u	848.129
4203.30	00	-Belts andbandoliers	20%	kg	848.13
4203.40	00	-Other clothingaccessories	20%	kg	848.19
[42.04]		Deleted			
4205		Otherarticles ofleatherorofcompositionleather.			
4205.00	10	---Articles of leather orof composition leather, ofa kind used in machineryor mechanical appliances orforothertechnical uses	0%	kg	612.1
4205.00	90	---Other	20%	kg	612.9
4206.00	00	Articles of gut (other than silk-worm gut), of goldbeater's skin,ofbladders or of tendons.	0%	kg	899.91

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes.

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or woolon.
2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or woolon, of Chapter 41 (see Note 1(c) to that Chapter);
 - (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			
4301.10	00	-Of mink, whole, with or without head, tail or paws	0%	kg	212.1
4301.30	00	-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	0%	kg	212.22
4301.60	00	-Of fox, whole, with or without head, tail or paws	0%	kg	212.25
4301.80	00	-Other furskins, whole, with or without head, tail or paws	0%	kg	212.29
4301.90	00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0%	kg	212.3
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			
		-Whole skins, with or without head, tail or paws, not assembled:			
4302.11	00	--Of mink	0%	kg	613.11
4302.19	00	--Other	0%	kg	613.19
4302.20	00	-Heads, tails, paws and other pieces or cuttings, not assembled	0%	kg	613.2
4302.30	00	-Whole skins and pieces or cuttings thereof, assembled	0%	kg	613.3
43.03		Articles of apparel, clothing accessories and other articles of fur skin.			
4303.10	00	-Articles of apparel and clothing accessories	20%	kg	848.311
4303.90	00	-Other:			
4303.90	10	---Articles and accessories for use in machinery or mechanical appliances or for industrial purposes	0%	kg	848.312
4303.90	90	---Other	20%	kg	848.319
4304.00		Artificial fur and articles thereof.			
4304.00	10	---Artificial fur	0%	kg	848.321
4304.00	20	---Articles	20%	kg	848.322

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes.

1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - (d) Activated charcoal (heading 38.02);
 - (e) Article heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (i) Goods of heading 68.08;
 - (j) Imitation jewellery of heading 71.17;
 - (k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (m) Parts of firearms (heading 93.05);
 - (n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (o) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (q) Articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibre board, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

1. For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

Additional CARICOM Note.

1. The unit for tariff items 4418.50.10 and 4418.50.20 is: kg and 1,000 count.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:			
4401.11	00	--Coniferous	10%	Kg	245.01

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4401.12	00	--Non-coniferous	10%	kg	245.11
		-Wood in chips or particles:			
4401.21	00	--Coniferous	0%	kg	246.11
4401.22	00	--Non-coniferous	0%	kg	246.15
		-Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:			
4401.31	00	--Wood pellets	15%	kg	246.21
4401.39	00	--Other	15%	kg	246.29
4401.40	00	-Sawdust and wood waste and scrap, not agglomerated	15%	kg	246.22
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
4402.10	00	-Of bamboo	15%	kg	245.021
4402.90	00	-Other	15%	kg	245029
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
		-Treated with paint, stains, creosote or other preservatives:			
4403.11	00	-- Coniferous	0%	kg/m ³	247.311
4403.12	00	--Non-coniferous	5%	kg/m ³	247.312
		-Other, coniferous:			
4403.21	00	--Of pine (Pinus spp), of which any cross-sectional dimension is 15cm or more	0%	kg/m ³	247.41
4403.22	00	--Of pine (PINUS SPP), other	0%	kg/m ³	247.42
4403.23	00	--Of fir (Abies spp) and spruce (Picea spp), of which any cross-sectional dimension is 15cm or more	0%	kg/m ³	247.43
4403.24	00	--Of fir (Abies spp) and spruce (Picea spp), other	0%	kg/m ³	247.44
4403.25	00	--Other, of which any cross-sectional dimension is 15cm or more	0%	kg/m ³	247.45
4403.26	00	--Other	0%	kg/m ³	247.46
		-Other, of tropical wood:			
4403.41	00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	kg/m ³	247.511
4403.49	00	--Other:			
4403.49	10	---Mahogany	5%	kg/m ³	247.512
4403.49	90	---Other	10%	kg/m ³	247.519
		-Other:			
4403.91	00	--Of oak (Quercus spp.)	0%	kg/m ³	247.521
4403.93	00	--Of beech (Fagus spp.), of which any cross-sectional dimension is 15cm or more	0%	kg/m ³	247.522
4403.94	00	--Of beech (Fagus spp.), other	10%	kg/m ³	247.94
4403.95	00	--Of birch (Betula spp.), of which any cross-	10%	kg/m ³	247.523
4403.96	00	--Of birch (Betula spp.), other	10%	kg/m ³	247.96
4403.97	00	--Of poplar and aspen (Populus spp.)	10%	kg/m ³	247.97
4403.98	00	--Of eucalyptus (Eucalyptus spp.)	10%	kg/m ³	247.98

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4403.99		--Other	10%	kg/m ³	247.99
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	00	-Coniferous:			
4404.10	10	---Split poles, piles, pickets, stakes and sticks	15%	kg	634.911
4404.10	90	---Other	5%	kg	634.912
4404.20	00	-Non-coniferous:			
4404.20	10	---Split poles, piles, pickets, stakes and sticks, of greenheart	15%	kg	634.913
4404.20	20	---Split poles, piles, pickets, stakes and sticks, of otherwood	15%	kg	634.914
4404.20	90	---Other	5%	kg	634.919
44.05	00	Wood wool; wood flour.	0%	kg	634.93
44.06		Railway or tramway sleepers (cross-ties) of wood.			
		-Not impregnated:			
4406.11	00	-Coniferous	15%	kg/m ³	248.11
4406.12	00	--Non-coniferous	15%	kg/m ³	248.12
		-Other:			
4406.91	00	--Coniferous	15%	kg/m ³	248.191
4406.92	00	--Non-coniferous	15%	kg/m ³	248.192
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.			
		-Coniferous:			
4407.11	00	--Of pine (Pinus spp):			
4407.11	10	---Pitch-pine	0%	kg/m ³	248.21
4407.11	20	---Caribbean cedar (<i>Cedrela odorata</i>)	15%	kg/m ³	248.45
4407.11	90	---Other, coniferous	0%	kg/m ³	248.29
4407.12	00	--Of fir (Abies spp) and spruce (Picea spp)	15%	kg/m ³	248.22
4407.19	00	--Other	0%	kg/m ³	248.28
		-Of tropical wood:			
4407.21	00	--Mahogany (<i>swietenia spp.</i>)	5%	kg/m ³	248.41
4407.22	00	--Virola, Imbuia and Balsa	15%	kg/m ³	248.42
4407.25	00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg/m ³	248.43

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4407.26	00	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15%	kg/m ³	248.44
4407.27	00	--Sapelli	15%	kg/m ³	248.48
4407.28	00	--Iroko	15%	kg/m ³	248.482
4407.29	00	--Other	15%	kg/m ³	248.489
		-Other:			
4407.91	00	--Ofoak (<i>Quercus spp.</i>)	0%	kg/m ³	248.491
4407.92	00	--Of beech (<i>Fagus spp.</i>)	0%	kg/m ³	248.492
4407.93	00	--Of maple (<i>Acer spp.</i>)	15%	kg/m ³	248.493
4407.94	00	--Of cherry (<i>Prunus spp.</i>)	15%	kg/m ³	248.494
4407.95	00	--Of ash (<i>Fraxinus spp.</i>)	15%	kg/m ³	248.495
4407.96	00	--Of birch (<i>Betula spp.</i>)	15%	kg/m ³	248.496
4407.97	00	--Of poplar and aspen (<i>Populus spp.</i>)	15%	kg/m ³	248.497
4407.99	00	--Other:			
4407.99	10	---Greenheart	15%	kg/m ³	248.46
4407.99	20	---Mora	15%	kg/m ³	248.47
4407.99	90	---Other	15%	kg/m ³	248.499
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.			
4408.10	00	-Coniferous:			
4408.10	10	---Veneer sheets and sheets for plywood	0%	kg/m ³	634.111
4408.10	90	---Other	15%	kg/m ³	634.119
		-Of tropical wood:			
4408.31	00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg/m ³	634.121
4408.39	00	--Other:			
4408.39	10	---Veneer sheets and sheets for plywood	0%	kg/m ³	634.122
4408.39	90	---Other	15%	kg/m ³	634.123
4408.90	00	-Other	15%	kg/m ³	634.129
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
4409.10	00	-Coniferous:			
4409.10	10	---Pitch-pine	5%	kg/m ³	248.31
4409.10	20	---Caribbean cedar (<i>Cedrela odorata</i>)	15%	kg/m ³	248.51
4409.10	90	---Other	5%	kg/m ³	248.39
		-Non-coniferous:			
4409.21	00	--Of bamboo	15%	kg/m ³	248..55

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4409.22	00	--Of tropical wood	15%	kg/m ³	248.56
4409.29	00	--Other:			248.57
4409.29	20	---Greenheart	15%	kg/m ³	248.52
4409.29	30	---Mahogany	5%	kg/m ³	248.53
4409.29	40	---Mora	15%	kg/m ³	248.54
4409.29	90	---Other	15%	kg/m ³	248.59
44.10		Particleboard, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
		-Of wood:			
4410.11	00	--Particleboard	0%	kg/m ³	634.221
4410.12	00	--Oriented strand board (OSB)	0%	kg/m ³	634.222
4410.19	00	--Other	0%	kg/m ³	634.229
4410.90	00	-Other	0%	kg/m ³	634.23
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
		-Medium density fibreboard (MDF):			
4411.12	00	--Of a thickness not exceeding 5 mm	0%	kg	634.541
4411.13	00	--Of a thickness exceeding 5 mm but not exceeding 9 mm	0%	kg	634.542
4411.14	00	--Of a thickness exceeding 9 mm	0%	kg	634.543
		-Other:			
4411.92	00	--Of a density exceeding 0.8g/cm ²	0%	kg	634.591
4411.93	00	--Of a density exceeding 0.5g/cm ² but not exceeding 0.8g/cm ²	0%	kg	634.592
4411.94	00	--Of a density not exceeding 0.5g/cm ²	0%	kg	634.593
44.12		Plywood, veneered panels and similar laminated wood.			
4412.10	00	-Of bamboo	10%	kg/m ³	634.32
		-Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:			
4412.31	00	--With at least one outer ply of tropical wood	10%	kg/m ³	634.311

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4412.33	00	--Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp), ash (Fraxinus spp), beech (Fagus spp), birch (Betula spp), cherry (Prunus spp), chestnut (Castanea spp), elm (Ulmus spp), eucalyptus (Eucalyptus spp), hickory (Carya spp), horse chestnut (Aesculus spp), lime (Tilia spp), maple (Acer spp), oak (Quercus spp), planetree (Platanus spp), poplar and aspen (Populus spp), robina (Robina spp), tulipwood (Liriodendron spp), or walnut (Juglans spp)	10%	kg/m ³	634.319
4412.34	00	--Other, with at least one outer ply of non-coniferous wood not specified under sub-heading 4412.33	10%	kg/m ³	634.312
4412.39	00	--Other with both outer plies of coniferous wood	10%	kg/m ³	634.319
		-Other:			
4412.94	00	--Blockboard, laminboard and battenboard	0%	kg/m ³	634.33
4412.99	00	--Other	0%	kg/m ³	634.39
44.13		Densified wood, in blocks, plates, strips or profile shapes.	5%	kg	634.21
44.14		Wooden frames for paintings, photographs, mirrors or similar objects.	15%	kg	635.41
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other loadboards, of wood; pallet collars of wood.			
4415.10	00	-Cases, boxes, crates, drums and similar packings; cable-drums	5%	kg/u	635.11
4415.20	00	-Pallets, box pallets and other load boards; pallet collars	20%	kg/u	635.12
44.16		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.			
4416.00	10	---Casks, barrels and puncheons, of oak	0%	kg	635.21
4416.00	90	---Other	0%	kg	635.29
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.			
4417.00	10	---Handles for axes, brooms, mops, files, hammers, hoes, picks, rakes and shovels	15%	kg/u	635.911
4417.00	20	---Tools, tool bodies and other tool handles	0%	kg/u	635.912
4417.00	30	---Broom or brush bodies	5%	kg/u	635.913
4417.00	90	---Other	5%	kg/u	635.919
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			
4418.10	00	-Windows, French-windows and their frames	10%	kg	635.31
4418.20	00	-Doors and their frames and thresholds	10%	kg	635.32

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4418.40	00	-Shuttering for concrete constructional work	15%	kg	635.392
		-Shingles and shakes:			
4418.50	10	---Shingles	15%	CAR Note1	635.331
4418.50	20	---Shakes	15%	CAR Note1	635.332
4418.60	00	-Posts and beams	15%	kg	635.394
		-Assembled flooring panels:			
4418.73	00	--Of bamboo or with at least the top layer (wear layer) of bamboo	15%	kg	635.344
4418.74	00	--Other mosaic floors			635.345
4418.75	00	--Other, multilayer	15%	kg	635.346
4418.79	00	--Other:			
4418.79	10	---Parquet panels	15%	kg	635.343
4418.79	90	---Other	15%	kg	635.349
		-Other:			
4418.91	00	--Of bamboo	15%	kg	635.391
4418.99	00	---Other	15%	kg	635.3999
44.19		Tableware and kitchenware, of wood.			
		-Of bamboo :			
4419.11	00	--Bread board, chopping board and similar boards	20%	kg	635.4211
4419.12	00	--Chopsticks	20%	kg	635.4212
4419.19	00	--Other	20%	kg	635.4219
4419.90	00	-Other	20%	kg	635.429
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	00	-Statuettes and other ornaments, of wood:			
4420.10	10	--Wall plaques	20%	kg	635.491
4420.10	90	--Other	20%	kg	635.492
4420.90	00	-Other:			
4420.90	10	---Wood marquetry and inlaid wood	5%	kg/m ³	635.493
4420.90	90	---Other	20%	kg	635.499
44.21		Other articles of wood.			
4421.10	00	-Clothes hangers	20%	kg	635.991
		-Other:			
4421.91	00	--Of bamboo	20%	kg	635.997
4421.99	00	--Other:			
4421.99	10	---Spools, cops, bobbins, sewing thread reels and the like, of turned wood	0%	kg	635.992
4421.99	20	---Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	5%	kg	635.993

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4421.99	30	---Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; venetian and other blinds; labels for horticulture; dowel pins	15%	kg	635.994
4421.99	40	---Capacity measures; ladders and steps	15%	kg	635.995
4421.99	50	---Match splints	15%	kg	635.996
4421.99	90	---Other	20%	kg	635.999

CHAPTER 45

CORK AND ARTICLES OF CORK

Note.

1. This Chapter does not cover:
 - (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.10	00	-Natural cork, raw or simply prepared	0%	kg	244.03
4501.90	00	-Other	0%	kg	224.04
45.02	00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	0%	kg	244.02
45.03		Articles of natural cork.			
4503.10	00	-Corks and stoppers:			
4503.10	10	---Corks	0%	kg	633.111
4503.10	20	---Stoppers including blanks with rounded edges	15%	kg	633.112
4503.90	00	-Other:			
4503.90	10	---Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like	15%	kg	633.191
4503.90	20	---Bath, table, typewriter and other mats	20%	kg	633.192
4503.90	30	---Lifebuoys	Free	kg	633.193
4503.90	90	---Other	5%	kg	633.199
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
4504.10	00	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	0%	kg	633.21
4504.90	00	-Other:			
4504.90	20	---Bottle corks and stoppers	0%	kg	633.292
4504.90	90	---Other articles of agglomerated cork	5%	kg	633.299

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Notes.

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable materials (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
		-Mats, matting and screens of vegetable materials:			
4601.21	00	--Of bamboo	20%	kg	899.741
4601.22	00	--Of rattan	20%	kg	899.742
4601.29	00	--Other	20%	kg	899.749
		-Other:			
4601.92	00	--Of bamboo	5%	kg	899.793
4601.93	00	--Of rattan	5%	kg	899.794
4601.94	00	--Of other vegetable materials:			
4601.94	10	- - - Straw envelopes for bottles	20%	kg	899.791
4601.94	90	- - - Other	5%	kg	899.792
4601.99	00	- - Other	5%	kg	899.799
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.			
		- Of vegetable materials:			
4602.11	00	- - Of bamboo	20%	kg	899.713
4602.12	00	- - Of rattan	20%	kg	899.714
4602.19	00	- - Other:			
4602.19	10	- - - Handbags	20%	kg/u	899.711
4602.19	90	- - - Other	20%	kg	899.712
4602.90	00	- Other	20%	kg	899.719

SECTION X

**PULPOFWOOD OR OFOTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED(WASTEANDSCRAP)
PAPER OR PAPERBOARD; PAPER ANDPAPERBOARDAND ARTICLES THEREOF**

CHAPTER 47

PULPOFWOOD OR OFOTHER FIBROUS CELLULOSIC MATERIAL;

RECOVERED(WASTEAND SCRAP) PAPER OR PAPERBOARD

Note

1. For the purposes of heading 47.02, the expression “chemical wood pulp, dissolving grades” means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
47.01		Mechanical wood pulp.	0%	kg	251.2
47.02		Chemical wood pulp, dissolving grades.	0%	kg	251.3
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.			
		-Unbleached:			
4703.11	00	--Coniferous	0%	kg	251.41
4703.19	00	--Non-coniferous	0%	kg	251.42
		-Semi-bleached or bleached:			
4703.21	00	--Coniferous	0%	kg	251.51
4703.29	00	--Non-coniferous	0%	kg	251.52
47.04		Chemical wood pulp, sulphite, other than dissolving grades.			
		-Unbleached:			
4704.11	00	--Coniferous	0%	kg	251.611
4704.19	00	--Non-coniferous	0%	kg	251.619
		-Semi-bleached or bleached:			
4704.21	00	--Coniferous	0%	kg	251.621
4704.29	00	--Non-coniferous	0%	kg	251.629
47.05		Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0%	kg	251.91
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			
4706.10	00	-Cotton linters pulp	0%	kg	251.921
4706.20	00	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0%	kg	251.922

4706.30	00	-Other, of bamboo	0%	kg	251.927
		-Other:			
4706.91	00	--Mechanical:			
4706.91	10	---Pulp of bagasse	0%	kg	251.923
4706.91	90	---Other	0%	kg	251.924
4706.92	00	--Chemical	0%	kg	251.925
4706.93	00	--Obtained by a combination of mechanical and chemical processes	0%	kg	251.926
47.07		Recovered (waste and scrap) paper or paperboard.			
4707.10	00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	0%	kg	251.11
4707.20	00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0%	kg	251.12
4707.30	00	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0%	kg	251.13
4707.90	00	-Other, including unsorted waste and scrap	0%	kg	251.19

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

Notes

1. For the purposes of this Chapter, except where the context otherwise requires a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).

2. This Chapter does not cover: (a)

Articles of Chapter 30;

(b) Stamping foils of heading 32.12;

(c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);

(e) Sensitised paper or paperboard of headings 37.01 to 37.04;

(f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);

(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);

(h) Articles of heading 42.02 (for example, travel goods);

(ij) Articles of Chapter 46 (manufactures of plaiting material);

(k) Paper yarn or textile articles of paper yarn (Section XI);

(l) Articles of Chapter 64 or Chapter 65;

(m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);

(o) Articles of heading 92.09;

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

(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).

3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and apply only to paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "nonperforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
For paper or paperboard weighing not more than 150 g/m²:
- (a) Containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
 - (b) Containing more than 8% ash, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
 - (c) Containing more than 3% ash and having a brightness of 60% or more; or
 - (d) Containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa·m²/g; or
 - (e) Containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa·m²/g.

For paper or paperboard weighing more than 150g/m²:

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

- 6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 9. Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 10. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

- (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

- 10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 11. Heading 48.23 applies, *inter alia*, perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes

- 1. For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, "sackkraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60g/m^2 but not more than 115g/m^2 and meeting one of the following sets of specifications:
- (a) Having a Mullen burst index of not less than $3.7\text{kPa}\cdot\text{m}^2\text{g}$ and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (b) Having a minimum tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m^2	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1230	2,635	3.7	10.6
115	1425	3,060	4.4	12.3

3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Tests with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m^2 at 50% relative humidity, at 23°C .

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130g/m^2 or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m^2 at 50% relative humidity 23°C .
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Test liner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than $2\text{ kPa}\cdot\text{m}^2\text{g}$.

6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullenburst index of not less than 1.47 kPam²/g.
7. For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72g/m², with a coating weight not exceeding 15g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
48.01		Newsprint, in rolls or sheets.	Free	kg	641.1
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.			
4802.10	00	-Hand-made paper and paperboard	5%	kg	641.21
4802.20	00	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0%	kg	641.22
4802.40	00	-Wallpaper base	0%	kg	641.24
		-Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
4802.54	00	--Weighing less than 40g/m ²	0%	kg	641.263
4802.55	00	--Weighing 40g/m ² or more but not more than 150 g/m ² , in rolls	0%	kg	641.261
4802.56	00	--Weighing 40g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
4802.56	10	---Paper and paperboard of a kind, used for writing, printing or other graphic purposes	20%	kg	641.265
4902.56	90	---Other	0%	kg	641.267
4802.57	00	--Other, weighing 40g/m ² or more but not more than 150 g/m ²	5%	kg	641.266
4802.58	00	--Weighing more than 150 g/m ²	5%	kg	641.269
		-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:			
4802.61	00	--In rolls	0%	kg	641.291
4802.62	00	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
4802.62	10	---Paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	kg	641.294
4802.62	90	---Other	0%	kg	641.295
		--Other			
4802.69	10	---Cards, not punched, for punch card machines, whether or not in strips	5%	kg	641.2991

4802.69	90	---Other	5%	kg	641.2999
4803.00		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.			
4803.00	10	---Wadding	0%	kg	641.631

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4803.00	20	---Toilet or facial tissue stock	0%	kg	641.632
4803.00	90	---Other	0%	kg	641.639
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
		-Kraftliner:			
4804.11	00	--Unbleached	0%	kg	641.411
4804.19	00	--Other	0%	kg	641.419
		-Sack kraft paper:			
4804.21	00	--Unbleached	0%	kg	641.421
4804.29	00	--Other	0%	kg	641.429
		-Other kraft paper and paperboard weighing 150 g/m ² or less:			
4804.31	00	--Unbleached	0%	kg	641.461
4804.39	00	--Other	0%	kg	641.469
		-Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			
4804.41	00	--Unbleached	0%	kg	641.471
4804.42	00	--Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	kg	641.472
4804.49	00	--Other	5%	kg	641.479
		-Other kraft paper and paperboard weighing 225 g/m ² or more:			
4804.51	00	--Unbleached	0%	kg	641.481
4804.52	00	--Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	0%	kg	641.482
4804.59	00	--Other	0%	kg	641.489
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.			
		- Fluting paper:			
4805.11	00	--Semi-chemical fluting paper	0%	kg	641.511
4805.12	00	--Straw fluting paper	0%	kg	641.512
4805.19	00	--Other	0%	kg	641.519
		-Testliner (recycled linerboard):			
4805.24	00	--Weighing 150 g/m ² or less	0%	kg	641.544
4805.25	00	--Weighing more than 150 g/m ²	0%	kg	641.545
4805.30	00	-Sulphite wrapping paper	0%	kg	641.52
4805.40	00	- Filter paper and paperboard	0%	kg	641.561
4805.50	00	- Felt paper and paperboard	0%	kg	641.562
		-Other:			
4805.91	00	--Weighing 150 g/m ² or less	0%	kg	641.591

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4805.92	00	--Weighing more than 150 g/m ² but less than 225 g/m ²	0%	kg	641.592
4805.93	00	--Weighing 225 g/m ² or more	0%	kg	641.593
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
4806.10	00	-Vegetable parchment	0%	kg	641.531
4806.20	00	-Greaseproof papers	0%	kg	641.532
4806.30	00	-Tracing papers	0%	kg	641.533
4806.40	00	-Glassine and other glazed transparent or translucent paper	0%	kg	641.534
4807.00	00	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.	0%	kg	641.92
48.08		Paper and paperboard, corrugated (with or without glued flat surfaces), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.			
4808.10	00	-Corrugated paper and paperboard, whether or not perforated:			
4808.10	10	---With glued flat surfaces	0%	kg	641.641
4808.10	90	---Other	0%	kg	641.649
4808.40	00	-Kraft paper, creped or crinkled, whether or not embossed or perforated	0%	kg	641.62
4808.90	00	-Other	0%	kg	641.69
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.			
4809.20	00	-Self-copy paper	5%	kg	641.312
4809.90	00	-Other:			
4809.90	10	---Carbon or similar copying paper	5%	kg	641.311
4809.90	90	---Other	5%	kg	641.319
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
4810.13	00	--In rolls	0%	kg	641.321
4810.14	00	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	0%	kg	641.322
4810.19	00	--Other	0%	kg	641.329
		-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:			
4810.22	00	--Light-weight coated paper	0%	kg	641.342
4810.29	00	--Other	0%	kg	641.349
		-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:			
4810.31	00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	0%	kg	641.74
4810.32	00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	0%	kg	641.75
4810.39	00	--Other	0%	kg	641.76
		-Other paper and paperboard:			
4810.92	00	--Multi-ply	0%	kg	641.772
4810.99	00	--Other	0%	kg	641.779
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.			
4811.10	00	-Tarred, bituminised or asphalted paper and paperboard	0%	kg	641.73
		-Gummed or adhesive paper and paperboard:			
4811.41	00	--Self-adhesive	0%	kg	641.781
4811.49	00	--Other	0%	kg	641.789
		-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
4811.51	00	--Bleached, weighing more than 150g/m ²	0%	kg	641.71
4811.59	00	--Other	0%	kg	641.72
4811.60	00	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	0%	kg	641.791
4811.90	00	-Other paper, paperboard, cellulose wadding and webs or cellulose fibres	0%	kg	641.799
48.12		Filter blocks, slabs and plates, of paper pulp	0%	kg	641.93
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
4813.10	00	-In the form of booklets or tubes	5%	kg	642.411
4813.20	00	-In rolls of a width not exceeding 5 cm	5%	kg	642.412
4813.90	00	-Other	5%	kg	641.55
48.14		Wallpaper and similar wall coverings; window transparencies of paper.			
4814.20	00	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	20%	kg	641.942
4814.90	00	-Other	20%	kg	641.949
[48.15]		Deleted			
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
4816.20	00	-Self-copy paper	0%	kg	642.422
4816.90	00	-Other:			
4816.90	10	---Carbon or similar copying papers	15%	kg	642.421
4816.90	90	---Other	5%	kg	642.429
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
4817.10	00	-Envelopes	20%	kg	642.21
4817.20	00	-Letter cards, plain postcards and correspondence cards	20%	kg	642.22
4817.30	00	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	kg	642.23

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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, bedsheets 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	00	-Toilet paper	20%	kg	642.43
4818.20	00	-Handkerchiefs, cleansing or facial tissues and towels	20%	kg	642.941
		-Tablecloth and serviettes:			
4818.30	10	---Tablecloths	20%	kg	642.942
4818.30	20	---Serviettes	20%	kg	642.943
4818.50	00	-Articles of apparel and clothing accessories	20%	kg	642.944
4818.90	00	-Other	20%	kg	642.949
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	00	-Cartons, boxes and cases, of corrugated paper or paperboard	15%	kg	642.11
4819.20	00	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0%	kg	642.12
4819.30	00	-Sacks and bags, having a base of a width of 40 cm or more:			
4819.30	10	---Unprinted	0%	kg	642.131
4819.30	90	---Other	0%	kg	642.139
4819.40	00	-Other sacks and bags, including cones:			
4819.40	10	---Unprinted	15%	kg	642.141
4819.40	90	---Other	15%	kg	642.149
4819.50	00	-Other packing containers, including record sleeves:			
4819.50	10	---Egg boxes and trays	15%	kg	642.151
4819.50	90	---Other	15%	kg	642.159
4819.60	00	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20%	kg	642.16

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	-Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	kg	642.31
4820.20	00	-Exercise books	20%	kg	642.32
4820.30	00	-Binders (other than book covers), folders and file covers	20%	kg	642.33
4820.40	00	-Manifold business forms and interleaved carbon sets	20%	kg	642.34
4820.50	00	-Albums for samples or for collections	20%	kg	642.35
4820.90	00	-Other	20%	kg	642.39
48.21		Paper or paperboard labels of all kinds, whether or not printed.			
4821.10	00	-Printed	15%	kg	892.811
4821.90	00	-Other	15%	kg	892.819
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			
4822.10	00	-Of a kind used for winding textile yarn	0%	kg	642.911
4822.90	00	-Other	0%	kg	642.919
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
4823.20	00	-Filter paper and paperboard	0%	kg	642.45
4823.40	00	-Rolls, sheets and dials, printed for self-recording apparatus	0%	kg	642.991
		-Trays, dishes, plates, cups and the like, of paper or paperboard:			
4823.61	00	--Of bamboo	20%	kg	642.931
4823.69	00	--Other	20%	kg	642.939
4823.70	00	-Moulded or pressed articles of paper pulp	5%	kg	642.992
4823.90	00	-Other:			
4823.90	10	---Dress patterns, of paper	Free	kg	642.993
4823.90	30	---Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	kg	642.995
4823.90	40	---Gummed or adhesive paper in strips or rolls	15%	kg	642.996
4823.90	90	---Other	5%	kg	642.999

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

Notes

1. This Chapter does not cover:
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
6. For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
4901.10	00	-In single sheets, whether or not folded:			
4901.10	10	---Brochures, pamphlets and leaflets	Free	kg	892.151
4901.10	90	---Other	Free	kg	892.159
		-Other:			
4901.91	00	--Dictionaries and encyclopaedias, and serial instalments thereof	Free	kg	892.16
4901.99	00	--Other:			
4901.99	10	---Brochures and pamphlets	Free	kg	892.191
4901.99	90	---Other	Free	kg	892.199
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902.10	00	-Appearing at least four times a week:			
4902.10	10	---Newspapers	Free	kg	892.211
4902.10	90	---Other	Free	kg	892.219
4902.90	00	-Other	Free	kg	892.29
4903.00	00	Children's picture, drawing or colouring books.	Free	kg	892.12
4904.00	00	Music, printed or in manuscript, whether or not bound or illustrated.	Free	kg	892.85
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
4905.10	00	-Globes	Free	kg	892.141
		-Other:			
4905.91	00	--In book form	Free	kg	892.13
4905.99	00	--Other	Free	kg	892.149
4906.00	00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.	Free	kg	892.82
49.07	00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, are recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.			
4907.00	10	---Unused postage, revenue or similar stamps	Free	kg	892.831
4907.00	20	---Bank and currency notes	Free	kg	892.832
4907.00	30	---Cheque forms	20%	kg	892.833
4907.00	90	---Other	20%	kg	892.839
49.08		Transfers (decalcomanias).			
4908.10	00	-Transfers (decalcomanias), vitrifiable	0%	kg	892.411
4908.90	00	-Other	0%	kg	892.419

49.09		Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.			
4909.00	10	---Printed or illustrated postcards	20%	kg	892.421
4909.00	90	---Other	20%	kg	892.429
4910.00	00	Calendars of any kind, printed, including calendar blocks.	20%	kg	892.84
49.11		Other printed matter, including printed pictures and photographs.			
4911.10	00	-Trade advertising material, commercial catalogues and the like	20%	kg	892.86
		-Other:			
4911.91	00	--Pictures, designs and photographs	20%	kg	892.87
4911.99	00	--Other:		kg	
4911.99	10	---Microcopies, anatomical, botanical and other instructional charts and diagrams	0%	kg	892.891
4911.99	20	---Schematic maps	10%	kg	892.892
4911.99	30	---Calendar backs and window transparencies (other than of paper)	15%	kg	892.893
4911.99	90	---Other	20%	kg	892.899

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes

1. This Section does not cover:
 - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
 - (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
 - (c) Cotton lint or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
 - (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
 - (f) Sensitised textiles of headings 37.01 to 37.04;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of fur skin, artificial fur or articles thereof, of heading 43.03 or 43.04;
 - (l) Articles of textile material of heading 42.01 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;

- (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
 - (v) Articles of Chapter 97.
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

- (B) For the purposes of the above rule:
 - (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate headings shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more nonofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and papery yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silkworm gut of heading 50.06, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

- (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding:
- (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
- (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases. (B)

Exceptions:

- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
- (c) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
- (d) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (e) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;

- (b) Dressed for use as sewing thread; and
 - (c) With a final "Z" twist.
6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
- Single yarn of nylon or other polyamides, or of polyesters. 60 cN/tex
- Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters. 53 cN/tex
- Single, multiple (folded) or cabled yarn of viscose rayon. 27 cN/tex
7. For the purposes of this Section, the expression "made-up" means:
- (a) Cut other than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edge treated as described in any other subparagraph of this Note, but excluding fabric the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
 - (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabric the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (e) Cut to size and having undergone a process of drawn threadwork;
 - (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression "impregnated" includes "dipped".
12. For the purposes of this Section, the expression "polyamides" includes "aramids".
13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own heading even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Unbleached yarn**

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) **Bleached yarn**

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) **Coloured (dyed or printed) yarn**

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or

printed, or made from dyed or printed fibres;

- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(d) **Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) **Bleached woven fabric**

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(f) **Dyed woven fabric**

Woven fabric which:

- (i) is dyed as a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(g) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which:

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(h) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(i) **Plain weave**

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule:

(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50

SILK

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5001.00	00	Silk-worm cocoons suitable for reeling.	0%	kg	261.41
5002.00	00	Raw silk (not thrown).	0%	kg	261.3
5003.00	00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	0%	kg	261.42
5004.00	00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	0%	kg	651.92
5005.00	00	Yarn spun from silk waste, not put up for retail sale.	0%	kg	651.93
5006.00	00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	0%	kg	651.94
50.07		Woven fabrics of silk or of silk waste.			
5007.10	00	- Fabrics of noil silk	0%	kg/m ²	654.11
5007.20	00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	0%	kg/m ²	654.13
5007.90	00	- Other fabrics	0%	kg/m ²	654.19

CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSE HAIR YARN AND WOVEN FABRIC

Note

1. Throughout the Nomenclature:
 - (a) "Wool" means the natural fibre grown by sheep or lambs;
 - (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
 - (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
51.01		Wool, not carded or combed.			
		-Greasy, including fleece-washed wool:			
5101.11	00	--Shornwool	0%	kg	268.11
5101.19	00	--Other	0%	kg	268.19
		-Degreased, not carbonised:			
5101.21	00	--Shornwool	0%	kg	268.211
5101.29	00	--Other	0%	kg	268.219
5101.30	00	-Carbonised	0%	kg	268.29
51.02		Fine or coarse animal hair, not carded or combed.			
		- Fine animal hair:			
5102.11	00	--Of Kashmir (cashmere) goats	0%	kg	268.31
5102.19	00	--Other	0%	kg	268.39
5102.20	00	-Coarse animal hair	0%	kg	268.5
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
5103.10	00	-Noils of wool or of fine animal hair	0%	kg	268.63
5103.20	00	-Other waste of wool or of fine animal hair	0%	kg	268.691
5103.30	00	-Waste of coarse animal hair	0%	kg	268.692
5104.00	00	Garnetted stock of wool or of fine or coarse animal hair.	0%	kg	268.62
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
5105.10	00	-Carded wool	0%	kg	268.711
		-Wool tops and other combed wool:			
5105.21	00	--Combed wool in fragments	0%	kg	268.712
5105.29	00	--Other	0%	kg	268.73
		- Fine animal hair, carded or combed:			
5105.31	00	--Of Kashmir (cashmere) goats	0%	kg	268.7711
5105.39	00	--Other	0%	kg	268.7719
5105.40	00	-Coarse animal hair, carded or combed	0%	kg	268.772
51.06		Yarn of carded wool, not put up for retail sale.			
5106.10	00	-Containing 85% or more by weight of wool	0%	kg	651.12
5106.20	00	-Containing less than 85% by weight of wool	0%	kg	651.17
51.07		Yarn combed wool, not put up for retail sale.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5107.10	00	-Containing 85% or more by weight of wool	0%	kg	651.13
5107.20	00	-Containing less than 85% by weight of wool	0%	kg	651.18
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.			
5108.10	00	-Carded	0%	kg	651.141
5108.20	00	-Combed	0%	kg	651.142
51.09		Yarn of wool or of fine animal hair, put up for retail sale.			
5109.10	00	-Containing 85% or more by weight of wool or of fine animal hair	0%	kg	651.16
5109.90	00	-Other	0%	kg	651.19
5110.00	00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	0%	kg	651.15
51.11		Woven fabrics of carded wool or of carded fine animal hair.			
		-Containing 85% or more by weight of wool or of fine animal hair:			
5111.11	00	--Of a weight not exceeding 300g/m ²	0%	kg	654.211
5111.19	00	--Other	0%	kg	654.212
5111.20	00	-Other, mixed mainly or solely with man-made filaments	0%	kg	654.311
5111.30	00	-Other, mixed mainly or solely with man-made staple fibres	0%	kg	654.312
5111.90	00	-Other	0%	kg	654.33
51.12		Woven fabrics of combed wool or of combed fine animal hair.			
		-Containing 85% or more by weight of wool or of fine animal hair:			
5112.11	00	--Of a weight not exceeding 200g/m ²	0%	kg	654.221
5112.19	00	--Other	0%	kg	654.229
5112.20	00	-Other, mixed mainly or solely with man-made filaments	0%	kg	654.321
5112.30	00	-Other, mixed mainly or solely with man-made staple fibres	0%	kg	654.329
5112.90	00	-Other	0%	kg	654.34
5113.00	00	Woven fabrics of coarse animal hair or of horsehair.	0%	kg	654.92

CHAPTER 52

COTTON

Subheading Note

1. For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
52.01		Cotton, not carded or combed.			
5201.00	10	---Sealsland cotton	0%	kg	263.11
5201.00	90	---Other	0%	kg	263.19
52.02		Cotton waste (including yarn waste and garnetted stock).			
5202.10	00	-Yarn waste (including thread waste)	0%	kg	263.31
		-Other:			
5202.91	00	--Garnetted stock	0%	kg	263.32
5202.99	00	--Other	0%	kg	263.39
5203.00	00	Cotton, carded or combed.	0%	kg	263.4
52.04		Cotton sewing thread, whether or not put up for retail sale.			
		-Not put up for retail sale:			
5204.11	00	--Containing 85% or more by weight of cotton	0%	kg	651.211
5204.19	00	--Other	0%	kg	651.219
5204.20	00	-Put up for retail sale	0%	kg	651.22
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.			
		-Single yarn, of uncombed fibres:			
5205.11	00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	0%	kg	651.3311
5205.12	00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0%	kg	651.3312
5205.13	00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0%	kg	651.3313
5205.14	00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0%	kg	651.3314
5205.15	00	--Measuring less than 125 decitex (exceeding 80 metric number)	0%	kg	651.3315
		-Single yarn, of combed fibres:			
5205.21	00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	0%	kg	651.3321
5205.22	00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0%	kg	651.3322
5205.23	00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0%	kg	651.3323

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5205.24	00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0%	kg	651.3324
5205.26	00	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	0%	kg	651.3325
5205.27	00	--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	0%	kg	651.3326
5205.28	00	--Measuring less than 83.33 decitex (exceeding 120 metric number)	0%	kg	651.3327
		-Multiple (folded) or cabled yarn, of uncombed fibres:			
5205.31	00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0%	kg	651.3331
5205.32	00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0%	kg	651.3332
5205.33	00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0%	kg	651.3333
5205.34	00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0%	kg	651.3334
5205.35	00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0%	kg	651.3335
		-Multiple (folded) or cabled yarn, of combed fibres:			
5205.41	00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0%	kg	651.3341
5205.42	00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0%	kg	651.3342
5205.43	00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0%	kg	651.3343
5205.44	00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0%	kg	651.3344

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5205.46	00	--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	0%	kg	651.3345
5205.47	00	--Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	0%	kg	651.3346
5205.48	00	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	0%	kg	651.3347
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale).			
		-Single yarn, of uncombed fibres:			
5206.11	00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	0%	kg	651.3411
5206.12	00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0%	kg	651.3412
5206.13	00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0%	kg	651.3413
5206.14	00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0%	kg	651.3414
5206.15	00	--Measuring less than 125 decitex (exceeding 80 metric number)	0%	kg	651.3415
		-Single yarn, of combed fibres:			
5206.21	00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	0%	kg	651.3421
5206.22	00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0%	kg	651.3422
5206.23	00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0%	kg	651.3423
5206.24	00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0%	kg	651.3424
5206.25	00	--Measuring less than 125 decitex (exceeding 80 metric number)	0%	kg	651.3425
		-Multiple (folded) or cabled yarn, of uncombed fibres:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5206.31	00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0%	kg	651.3431
5206.32	00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0%	kg	651.3432
5206.33	00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0%	kg	651.3433
5206.34	00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0%	kg	651.3434
5206.35	00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0%	kg	651.3435
		-Multiple (folded) or cabled yarn, of combed fibres:			
5206.41	00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0%	kg	651.3441
5206.42	00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0%	kg	651.3442
5206.43	00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0%	kg	651.3443
5206.44	00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0%	kg	651.3444
5206.45	00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0%	kg	651.3445
52.07		Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10	00	-Containing 85% or more by weight of cotton	0%	kg	651.31
5207.90	00	-Other	0%	kg	651.32
52.08		Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².			
		-Unbleached:			
5208.11	00	--Plain weave, weighing not more than 100 g/m ² :			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5208.11	10	---OfSealslandcotton	0%	kg/m ²	652.211
5208.11	90	---Other	0%	kg/m ²	652.212
5208.12	00	--Plain weave, weighingmorethan 100g/m ² :			
5208.12	10	---OfSealslandcotton	0%	kg/m ²	652.213
5208.12	90	---Other	0%	kg/m ²	652.214
5208.13	00	--3-thread or 4-thread twill, includingcross twill	0%	kg/m ²	652.215
5208.19	00	--Otherfabrics	0%	kg/m ²	652.219
		-Bleached:			
5208.21	00	--Plain weave, weighingnot morethan 100g/m ² :			
5208.21	10	---OfSealslandcotton	0%	kg/m ²	652.311
5208.21	90	---Other	0%	kg/m ²	652.312
5208.22	00	--Plain weave, weighingmorethan 100g/m ² :			
5208.22	10	---OfSealslandcotton	0%	kg/m ²	652.313
5208.22	90	---Other	0%	kg/m ²	652.314
5208.23	00	--3-thread or 4-thread twill, includingcross twill	0%	kg/m ²	652.315
5208.29	00	--Otherfabrics	0%	kg/m ²	652.319
		-Dyed:			
5208.31	00	--Plain weave, weighingnot morethan 100g/m ²	0%	kg/m ²	652.321
5208.32	00	--Plain weave, weighingmorethan 100g/m ²	0%	kg/m ²	652.322
5208.33	00	--3-thread or 4-thread twill, includingcross twill	0%	kg/m ²	652.323
5208.39	00	--Otherfabrics	0%	kg/m ²	652.329
		-Ofyarns ofdifferent colours:			
5208.41	00	--Plain weave, weighingnot morethan 100g/m ²	0%	kg/m ²	652.331
5208.42	00	--Plain weave, weighingmorethan 100g/m ²	0%	kg/m ²	652.332
5208.43	00	--3-thread or 4-thread twill, includingcross twill	0%	kg/m ²	652.333
5208.49	00	--Otherfabrics	0%	kg/m ²	652.339
		-Printed:			
5208.51	00	--Plain weave, weighingnot morethan 100g/m ²	0%	kg/m ²	652.341
5208.52	00	--Plain weave, weighingmorethan 100g/m ²	0%	kg/m ²	652.342
5208.59	00	--Otherfabrics	0%	kg/m ²	652.349
52.09		Wovenfabricsofcotton, containing85%ormore by weightofcotton, weighing more than200 g/m².			
		-Unbleached:			
5209.11	00	--Plain weave:			
5209.11	10	---OfSealslandcotton	0%	kg/m ²	652.221
5209.11	90	---Other	0%	kg/m ²	652.222

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5209.12	00	--3-thread or 4-thread twill, including crosstwill	0%	kg/m ²	652.223
5209.19	00	--Other fabrics	0%	kg/m ²	652.229
		-Bleached:			
		--Plain weave:			
5209.21	10	---Of Sealsland cotton	0%	kg/m ²	652.411
5209.21	90	---Other	0%	kg/m ²	652.412
5209.22	00	--3-thread or 4-thread twill, including crosstwill	0%	kg/m ²	652.413
5209.29	00	--Other fabrics	0%	kg/m ²	652.419
		-Dyed:			
5209.31	00	--Plain weave	0%	kg/m ²	651.421
5209.32	00	--3-thread or 4-thread twill, including cross twill	0%	kg/m ²	652.422
5209.39	00	--Other fabrics	0%	kg/m ²	652.429
		-Of yarns of different colours:			
5209.41	00	--Plain weave	0%	kg/m ²	652.441
5209.42	00	--Denim	0%	kg/m ²	652.43
5209.43	00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	0%	kg/m ²	652.442
5209.49	00	--Other fabrics	0%	kg/m ²	652.449
		-Printed:			
5209.51	00	--Plain weave	0%	kg/m ²	652.451
5209.52	00	--3-thread or 4-thread twill, including cross twill	0%	kg/m ²	652.452
5209.59	00	--Other fabrics	0%	kg/m ²	652.459
52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².			
		-Unbleached:			
5210.11	00	--Plain weave	0%	kg/m ²	652.231
5210.19	00	--Other fabrics	0%	kg/m ²	652.239
		-Bleached:			
5210.21	00	--Plain weave	0%	kg/m ²	652.511
5210.29	00	--Other fabrics	0%	kg/m ²	652.519
		-Dyed:			
5210.31	00	--Plain weave	0%	kg/m ²	652.521
5210.32	00	--3-thread or 4-thread twill, including crosstwill	0%	kg/m ²	652.522
5210.39	00	--Other fabrics	0%	kg/m ²	652.529
		-Of yarns of different colours:			
5210.41	00	--Plain weave	0%	kg/m ²	652.531
5210.49	00	--Other fabrics	0%	kg/m ²	652.539
		-Printed:			
5210.51	00	--Plain weave	0%	kg/m ²	652.541
5210.59	00	--Other fabrics	0%	kg/m ²	652.549

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².			
		-Unbleached:			
5211.11	00	--Plain weave	0%	kg/m ²	652.241
5211.12	00	--3-thread or 4-thread twill, including cross twill	0%	kg/m ²	652.242
5211.19	00	--Other fabrics	0%	kg/m ²	652.249
5211.20	00	-Bleached	0%	kg/m ²	652.61
		-Dyed:			
5211.31	00	--Plain weave	0%	kg/m ²	652.621
5211.32	00	--3-thread or 4-thread twill, including cross twill	0%	kg/m ²	652.622
5211.39	00	--Other fabrics	0%	kg/m ²	652.629
		-Of yarns of different colours:			
5211.41	00	--Plain weave	0%	kg/m ²	652.641
5211.42	00	--Denim	0%	kg/m ²	652.63
5211.43	00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	0%	kg/m ²	652.642
5211.49	00	--Other fabrics	0%	kg/m ²	652.649
		-Printed:			
5211.51	00	--Plain weave	0%	kg/m ²	652.651
5211.52	00	--3-thread or 4-thread twill, including cross twill	0%	kg/m ²	652.652
5211.59	00	--Other fabrics	0%	kg/m ²	652.659
52.12		Other woven fabrics of cotton.			
		-Weighing not more than 200 g/m ² :			
5212.11	00	--Unbleached	0%	kg/m ²	652.25
5212.12	00	--Bleached	0%	kg/m ²	652.91
5212.13	00	--Dyed	0%	kg/m ²	652.92
5212.14	00	--Of yarns of different colours	0%	kg/m ²	652.93
5212.15	00	--Printed	0%	kg/m ²	652.94
		-Weighing more than 200 g/m ² :			
5212.21	00	--Unbleached	0%	kg/m ²	652.26
5212.22	00	--Bleached	0%	kg/m ²	652.95
5212.23	00	--Dyed	0%	kg/m ²	652.96
5212.24	00	--Of yarns of different colours	0%	kg/m ²	652.97
5212.25	00	--Printed	0%	kg/m ²	652.98

CHAPTER 53
OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
5301.10	00	- Flax, raw or retted	0%	kg	265.11
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:			
5301.21	00	--Broken or scutched	0%	kg	265.121
5301.29	00	--Other	0%	kg	265.129
5301.30	00	- Flax tow and waste	0%	kg	265.13
53.02		True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
5302.10	00	- True hemp, raw or retted	0%	kg	265.21
5302.90	00	- Other	0%	kg	265.29
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	00	- Jute and other textile bast fibres, raw or retted	0%	kg	264.1
5303.90	00	- Other	0%	kg	264.9
[53.04]		Deleted			
5305.00	00	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	0%	kg	265.8
53.06		Flax yarn.			
5306.10	00	- Single	0%	kg	651.961
5306.20	00	- Multiple (folded) or cabled	0%	kg	651.962
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.			
5307.10	00	- Single	0%	kg	651.971
5307.20	00	- Multiple (folded) or cabled	0%	kg	651.972
53.08		Yarn of other vegetable textile fibres; paper yarn.			
5308.10	00	- Coir yarn	0%	kg	651.991
5308.20	00	- True hemp yarn	0%	kg	651.992
5308.90	00	- Other	0%	kg	651.999
53.09		Woven fabrics of flax.			
		- Containing 85% or more by weight of flax:			
5309.11	00	-- Unbleached or bleached	0%	kg/m ²	654.411
5309.19	00	-- Other	0%	kg/m ²	654.419

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Containing less than 85% by weight of flax:			
5309.21	00	--Unbleached or bleached	0%	kg/m ²	654.421
5309.29	00	--Other	0%	kg/m ²	654.429
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.			
5310.10	00	-Unbleached	0%	kg/m ²	654.51
5310.90	00	-Other	0%	kg/m ²	654.59
5311.00	00	Woven fabrics of other vegetable textile fibres; woven fabrics of paperyarn.	0%	kg/m ²	654.93

CHAPTER 54

MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS

Notes

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification or polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
 - (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginate.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.			
5401.10	00	- Of synthetic filaments:			
5401.10	10	--- Not put up for retail sale	0%	kg	651.411
5401.10	20	--- Put up for retail sale	0%	kg	651.412
5401.20	00	- Of artificial filaments:			
5401.20	10	--- Not put up for retail sale	0%	kg	651.421
5401.20	20	--- Put up for retail sale	0%	kg	651.422
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
		- High tenacity yarn of nylon or other polyamides, whether or not textured:			
5402.11	00	-- Of amids	0%	kg	652.6211
5402.19	00	-- Other	0%	kg	652.6519
5402.20	00	- High tenacity yarn of polyesters, whether or not textured	0%	kg	651.622
		- Textured yarn:			
5402.31	00	-- Of nylon or other polyamides, measuring per single yarn not more than 50tex	0%	kg	651.511
5402.32	00	-- Of nylon or other polyamides, measuring per single yarn more than 50tex	0%	kg	651.512
5402.33	00	-- Of polyesters	0%	kg	651.52
5402.34	00	-- Of polypropylene	0%	kg	651.591
5402.39	00	-- Other	0%	kg	651.599
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:			
5402.44	00	-- Elastomeric	0%	kg	651.634
5402.45	00	-- Other, of nylon or other polyamides	0%	kg	651.635
5402.46	00	-- Other, of polyesters, partially oriented	0%	kg	651.636
5402.47	00	-- Other, of polyesters	0%	kg	651.637
5402.48	00	-- Other, of polypropylene	0%	kg	651.638
5402.49	00	-- Other	0%	kg	651.639
		- Other yarn, single, with a twist exceeding 50 turns per metre:			
5402.51	00	-- Of nylon or other polyamides	0%	kg	651.641
5402.52	00	-- Of polyesters	0%	kg	651.642
5402.53	00	-- Of polypropylene	0%	kg	651.643
5402.59	00	-- Other	0%	kg	651.649
		- Other yarn, multiple (folded) or cabled:			
5402.61	00	-- Of nylon or other polyamides	0%	kg	651.691
5402.62	00	-- Of polyesters	0%	kg	651.692
5402.63	00	-- Of polypropylene	0%	kg	651.693
5402.69	00	-- Other	0%	kg	651.699
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5403.10	00	- High tenacity yarn of viscose rayon	0%	kg	651.73
		- Other yarn, single:			
5403.31	00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	0%	kg	651.74
5403.32	00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	0%	kg	651.751
5403.33	00	-- Of cellulose acetate	0%	kg	651.752
5403.39	00	-- Other	0%	kg	651.759
		- Other yarn, multiple (folded) or cabled:			
5403.41	00	-- Of viscose rayon	0%	kg	651.761
5403.42	00	-- Of cellulose acetate	0%	kg	651.762
5403.49	00	-- Other	0%	kg	651.769
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.			
		- Monofilament:			
5404.11	00	-- Elastomeric	0%	kg	651.8811
5404.12	00	-- Other, of polypropylene	0%	kg	651.8812
5404.19	00	-- Other	0%	kg	651.8819
5404.90	00	- Other	0%	kg	651.889
5405.00	00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	0%	kg	651.77
5406.00	00	Man-made filament yarn (other than sewing thread), put up for retail sale.	0%	kg&m2	651.78
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
5407.10	00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0%	kg&m2	653.11
5407.20	00	- Woven fabrics obtained from strip or the like	0%	kg&m2	653.12
5407.30	00	- Fabrics specified in Note 9 to Section XI	0%	kg&m2	653.13
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
5407.41	00	-- Unbleached or bleached	0%	kg&m2	653.141
5407.42	00	-- Dyed	0%	kg&m2	653.142
5407.43	00	-- Of yarns of different colours	0%	kg&m2	653.143
5407.44	00	-- Printed	0%	kg&m2	653.144
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
5407.51	00	-- Unbleached or bleached	0%	kg&m2	653.151
5407.52	00	-- Dyed	0%	kg&m2	653.152
5407.53	00	-- Of yarns of different colours	0%	kg&m2	653.153
5407.54	00	-- Printed	0%	kg&m2	653.154

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		- Otherwoven fabrics,containing85%ormore byweight ofpolyesterfilaments:			
5407.61	00	-- Containing85%ormore byweightofnon-textured polyesterfilaments	0%	kg&m2	653.16
5407.69	00	-- Other	0%	kg&m2	653.171
		- Otherwoven fabrics,containing85%ormore byweight ofsynthetic filaments:			
5407.71	00	-- Unbleachedorbleached	0%	kg&m2	653.172
5407.72	00	--Dyed	0%	kg&m2	653.173
5407.73	00	-- Ofyarns ofdifferent colours	0%	kg&m2	653.174
5407.74	00	--Printed	0%	kg&m2	653.175
		- Otherwoven fabrics,containinglessthan 85%byweight ofsynthetic filaments, mixed mainlyorsolelywith cotton:			
5407.81	00	-- Unbleachedorbleached	0%	kg&m2	653.181
5407.82	00	--Dyed	0%	kg&m2	653.182
5407.83	00	-- Ofyarns ofdifferentcolours	0%	kg&m2	653.183
5407.84	00	--Printed	0%	kg&m2	653.184
		- Otherwoven fabrics:			
5407.91	00	-- Unbleachedorbleached	0%	kg&m2	653.191
5407.92	00	--Dyed	0%	kg&m2	653.192
5407.93	00	-- Ofyarns ofdifferentcolours	0%	kg&m2	653.193
5407.94	00	--Printed	0%	kg&m2	653.194
54.08		Wovenfabricsofartificialfilament yarn, including wovenfabrics obtainedfrommaterials ofheading 54.05.			
5408.10	00	-Woven fabricsobtained fromhigh tenacity yarn ofviscose rayon	0%	kg&m2	653.51
		- Otherwoven fabrics,containing85%ormore byweight ofartificialfilamentorstripor the like:			
5408.21	00	-- Unbleachedorbleached	0%	kg&m2	653.521
5408.22	00	--Dyed	0%	kg&m2	653.522
5408.23	00	-- Ofyarns ofdifferentcolours	0%	kg&m2	653.523
5408.24	00	--Printed	0%	kg&m2	653.524
		- Otherwoven fabrics:			
5408.31	00	-- Unbleachedorbleached	0%	kg&m2	653.591
5408.32	00	--Dyed	0%	kg&m2	653.592
5408.33	00	-- Ofyarns ofdifferentcolours	0%	kg&m2	653.593
5408.34	00	--Printed	0%	kg&m2	653.594

CHAPTER 55

MAN-MADE STAPLE FIBRES

Note.

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
 - (a) Length of tow exceeding 2 m;
 - (b) Twist less than 5 turns per metre;
 - (c) Measuring per filament less than 67 decitex;
 - (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
 - (e) Total measurement of tow more than 20,000 decitex.

Two of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
55.01		Synthetic filament tow.			
5501.10	00	- Of nylon or other polyamides	0%	kg	266.61
5501.20	00	- Of polyesters	0%	kg	266.62
5501.30	00	- Acrylic or modacrylic	0%	kg	266.63
5501.40	00	- Of polypropylene	0%	kg	266.691
5501.90	00	- Other	0%	kg	266.699
55.02		Artificial filament tow.			
5502.10	00	- Of cellulose acetate	0%	kg	267.121
5502.90	00	- Other	0%	kg	267.129
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
		- Of nylon or other polyamides:			
5503.11	00	-- Of amids	0%	kg	266.511
5503.19	00	-- Other	0%	kg	266.519
5503.20	00	- Of polyesters	0%	kg	266.52
5503.30	00	- Acrylic or modacrylic	0%	kg	266.53
5503.40	00	- Of polypropylene	0%	kg	266.591
5503.90	00	- Other	0%	kg	266.599
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
5504.10	00	- Of viscose rayon	0%	kg	267.111
5504.90	00	- Other	0%	kg	267.119
55.05		Waste (including noils, yarn waste and garneted stock) of man-made fibres.			
5505.10	00	- Of synthetic fibres	0%	kg	267.21
5505.20	00	- Of artificial fibres	0%	kg	267.22
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
5506.10	00	- Of nylon or other polyamides	0%	kg	266.71
5506.20	00	- Of polyesters	0%	kg	266.72
5506.30	00	- Acrylic or modacrylic	0%	kg	266.73
5506.40	00	- Of polypropylene	0%	kg	266.791
5506.90	00	- Other	0%	kg	266.79
5507.00	00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	0%	kg	267.13
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
5508.10	00	- Of synthetic staple fibres:			
5508.10	10	--- Not put up for retail sale	0%	kg	651.431
5508.10	20	--- Put up for retail sale	0%	kg	651.432
5508.20	00	- Of artificial staple fibres:			
5508.20	10	--- Not put up for retail sale	0%	kg	651.441
5508.20	20	--- Put up for retail sale	0%	kg	651.442
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides:			
5509.11	00	--Single yarn	0%	kg	651.821
5509.12	00	--Multiple (folded) or cabled yarn	0%	kg	651.822
		- Containing 85% or more by weight of polyester staple fibres:			
5509.21	00	--Single yarn	0%	kg	651.823
5509.22	00	--Multiple (folded) or cabled yarn	0%	kg	651.824
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
5509.31	00	--Single yarn	0%	kg	651.825
5509.32	00	--Multiple (folded) or cabled yarn	0%	kg	651.826
		- Other yarn, containing 85% or more by weight of synthetic staple fibres:			
5509.41	00	--Single yarn	0%	kg	651.827
5509.42	00	--Multiple (folded) or cabled yarn	0%	kg	651.828
		- Other yarn, of polyester staple fibres:			
5509.51	00	--Mixed mainly or solely with artificial staple fibres	0%	kg	651.8411
5509.52	00	--Mixed mainly or solely with wool or fine animal hair	0%	kg	651.8412
5509.53	00	--Mixed mainly or solely with cotton	0%	kg	651.8413
5509.59	00	-- Other	0%	kg	651.8419
		- Other yarn, of acrylic or modacrylic staple fibres:			
5509.61	00	--Mixed mainly or solely with wool or fine animal hair	0%	kg	651.8421
5509.62	00	--Mixed mainly or solely with cotton	0%	kg	651.8422
5509.69	00	-- Other	0%	kg	651.8429
		- Other yarn:			
5509.91	00	--Mixed mainly or solely with wool or fine animal hair	0%	kg	651.84691
5509.92	00	--Mixed mainly or solely with cotton	0%	kg	651.8492
5509.99	00	-- Other	0%	kg	651.8499
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.			
		- Containing 85% or more by weight of artificial staple fibres:			
5510.11	00	--Single yarn	0%	kg	651.861
5510.12	00	--Multiple (folded) or cabled yarn	0%	kg	651.862
5510.20	00	- Other yarn, mixed mainly or solely with wool or fine animal hair	0%	kg	651.871
5510.30	00	- Other yarn, mixed mainly or solely with cotton	0%	kg	651.872
5510.90	00	- Other yarn	0%	kg	651.879
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
5511.10	00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	0%	kg	651.81
5511.20	00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	0%	kg	651.83

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5511.30	00	- Of artificial staple fibres	0%	kg	651.85
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.			
		- Containing 85% or more by weight of polyester staple fibres:			
5512.11	00	-- Unbleached or bleached	0%	kg&m2	653.211
5512.19	00	-- Other	0%	kg&m2	653.219
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
5512.21	00	-- Unbleached or bleached	0%	kg&m2	653.251
5512.29	00	-- Other	0%	kg&m2	653.259
		- Other:			
5512.91	00	-- Unbleached or bleached	0%	kg&m2	653.291
5512.99	00	-- Other	0%	kg&m2	653.299
55.13		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2.			
		- Unbleached or bleached:			
5513.11	00	-- Of polyester staple fibres, plain weave	0%	kg&m2	653.311
5513.12	00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0%	kg&m2	653.312
5513.13	00	-- Other woven fabrics of polyester staple fibres	0%	kg&m2	653.313
5513.19	00	-- Other woven fabrics	0%	kg&m2	653.321
		- Dyed:			
5513.21	00	-- Of polyester staple fibres, plain weave	0%	kg&m2	653.314
5513.23	00	-- Other woven fabrics of polyester staple fibres	0%	kg&m2	653.316
5513.29	00	-- Other woven fabrics	0%	kg&m2	653.322
		- Of yarns of different colours:			
5513.31	00	-- Of polyester staple fibres, plain weave	0%	kg&m2	653.317
5513.39	00	-- Other woven fabrics	0%	kg&m2	653.323
		- Printed:			
5513.41	00	-- Of polyester staple fibres, plain weave	0%	kg&m2	653.3192
5513.49	00	-- Other woven fabrics	0%	kg&m2	653.329
55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2.			
		- Unbleached or bleached:			
5514.11	00	-- Of polyester staple fibres, plain weave	0%	kg&m2	653.331
5514.12	00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0%	kg&m2	653.332
5514.19	00	-- Other woven fabrics	0%	kg&m2	653.341
		- Dyed:			
5514.21	00	-- Of polyester staple fibres, plain weave	0%	kg&m2	653.334

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5514.22	00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0%	kg&m2	653.335
5514.23	00	-- Other woven fabrics of polyester staple fibres	0%	kg&m2	653.336
5514.29	00	-- Other woven fabrics	0%	kg&m2	653.342
5514.30	00	- Of yarns of different colours	0%	kg&m2	653.35
		- Printed:			
5514.41	00	-- Of polyester staple fibres, plain weave	0%	kg&m2	653.337
5514.42	00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0%	kg&m2	653.338
5514.43	00	-- Other woven fabrics of polyester staple fibres	0%	kg&m2	653.339
5514.49	00	-- Other woven fabrics	0%	kg&m2	653.349
55.15		Other woven fabrics of synthetic staple fibres.			
		- Of polyester staple fibres:			
5515.11	00	-- Mixed mainly or solely with viscose rayon staple fibres	0%	kg&m2	653.431
5515.12	00	-- Mixed mainly or solely with man-made filaments	0%	kg&m2	653.421
5515.13	00	-- Mixed mainly or solely with wool or fine animal hair	0%	kg&m2	653.411
5515.19	00	-- Other	0%	kg&m2	653.432
		- Of acrylic or modacrylic staple fibres:			
5515.21	00	-- Mixed mainly or solely with man-made filaments	0%	kg&m2	653.422
5515.22	00	-- Mixed mainly or solely with wool or fine animal hair	0%	kg&m2	653.412
5515.29	00	-- Other	0%	kg&m2	653.433
		- Other woven fabrics:			
5515.91	00	-- Mixed mainly or solely with man-made filaments	0%	kg&m2	653.423
5515.99	00	-- Other	0%	kg&m2	653.439
55.16		Woven fabrics of artificial staple fibres.			
		- Containing 85% or more by weight of artificial staple fibres:			
5516.11	00	-- Unbleached or bleached	0%	kg&m2	653.61
5516.12	00	-- Dyed	0%	kg&m2	653.62
5516.13	00	-- Of yarns of different colours	0%	kg&m2	653.63
5516.14	00	-- Printed	0%	kg&m2	653.64
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:			
5516.21	00	-- Unbleached or bleached	0%	kg&m2	653.831
5516.22	00	-- Dyed	0%	kg&m2	653.832
5516.23	00	-- Of yarns of different colours	0%	kg&m2	653.833
5516.24	00	-- Printed	0%	kg&m2	653.834
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:			
5516.31	00	-- Unbleached or bleached	0%	kg&m2	653.821
5516.32	00	-- Dyed	0%	kg&m2	653.822
5516.33	00	-- Of yarns of different colours	0%	kg&m2	653.823

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5516.34	00	--Printed	0%	kg&m2	653.824
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:			
5516.41	00	-- Unbleached or bleached	0%	kg&m2	653.811
5516.42	00	-- Dyed	0%	kg&m2	653.812
5516.43	00	-- Of yarns of different colours	0%	kg&m2	653.813
5516.44	00	-- Printed	0%	kg&m2	653.814
		- Other:			
5516.91	00	-- Unbleached or bleached	0%	kg&m2	653.891
5516.92	00	-- Dyed	0%	kg&m2	653.892
5516.93	00	-- Of yarns of different colours	0%	kg&m2	653.893
5516.94	00	-- Printed	0%	kg&m2	653.894

CHAPTER 56

WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

Notes

1. This Chapter does not cover:

- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
- (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
- (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber form the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps.			
		-Wadding of textile materials and articles thereof:			
5601.21	00	--Of cotton:			
5601.21	10	---Wadding for use in the manufacture of sanitary towels and tampons	0%	kg&m ³	657.7121
5601.21	20	---Rolls of wadding for cigarette filter tips	0%	kg&m ³	657.7122
5601.21	30	---Articles of wadding	20%	kg&m ³	657.7123
5601.21	90	---Other	0%	kg&m ³	657.7129
5601.22	00	--Of man-made fibres:			
5601.22	10	---Wadding for use in the manufacture of sanitary towels and tampons	0%	kg&m ³	657.7131
5601.22	20	---Rolls of wadding for cigarette filter tips	0%	kg&m ³	657.7132
5601.22	30	---Articles of wadding	20%	kg&m ³	657.7133
5601.22	90	---Other	5%	kg&m ³	657.7139
5601.29	00	--Other:			
5601.29	10	---Wadding for use in the manufacture of sanitary towels and tampons	0%	kg&m ³	657.7141
5601.29	20	---Rolls of wadding for cigarette filter tips	0%	kg&m ³	657.7142
5601.29	30	---Articles of wadding	20%	kg&m ³	657.7143
5601.29	90	---Other	5%	kg&m ³	657.7149
5601.30	00	-Textile flock and dust and mill neps	0%	kg&m ³	657.719
56.02		Felt, whether or not impregnated, coated, covered or laminated.			
5602.10	00	-Needleloom felt and stitch-bonded fibre fabrics	0%	kg&m ³	657.11
		-Other felt, not impregnated, coated, covered or laminated:			
5602.21	00	--Of wool or fine animal hair	0%	kg&m ³	657.121
5602.29	00	--Of other textile materials	0%	kg&m ³	657.129
5602.90	00	-Other	0%	kg&m ³	657.19
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.			
		-Of man-made filaments:			
5603.11	00	--Weighing not more than 25 g/m ²	0%	kg&m ³	657.21
5603.12	00	--Weighing more than 25 g/m ² but not more than 70 g/m ²	0%	kg&m ³	657.22

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5603.13	00	--Weighing more than 70 g/m ² but not more than 150 g/m ²	0%	kg&m ³	657.23
5603.14	00	--Weighing more than 150 g/m ²	0%	kg&m ³	657.24
		-Other:			
5603.91	00	--Weighing not more than 25 g/m ²	0%	kg&m ³	657.25
5603.92	00	--Weighing more than 25 g/m ² but not more than 70 g/m ²	0%	kg&m ³	657.26
5603.93	00	--Weighing more than 70 g/m ² but not more than 150 g/m ²	0%	kg&m ³	657.27
5603.94	00	--Weighing more than 150 g/m ²	0%	kg&m ³	657.28
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.			
5604.10	00	-Rubber thread and cord, textile covered	0%	kg&m ³	657.81
5604.90	00	-Other	0%	kg&m ³	657.89
5605.00	00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	0%	kg&m ³	651.91
5606.00	00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horse hair yarn); chenille yarn (including flock chenille yarn); loopwale-yarn.	0%	kg&m ³	656.31
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
		-Of sisal or other textile fibres of the genus <i>Agave</i> :			
5607.21	00	--Binder or balartwine	15%	kg&m ³	657.5111
5607.29	00	--Other:			
5607.29	10	---Other twine and ropes	15%	kg&m ³	657.5112
5607.29	90	---Other	5%	kg&m ³	657.5119
		-Of polyethylene or polypropylene:			
5607.41	00	--Binder or balartwine	15%	kg&m ³	657.5121
5607.49	00	--Other:			
5607.49	10	---Twine and ropes	15%	kg&m ³	657.5122
5607.49	90	---Other	5%	kg&m ³	657.5129

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
5607.50	00	-Of others synthetic fibres:			
5607.50	10	---Twine and ropes	15%	kg&m ³	657.5131
5607.50	90	---Other	5%	kg&m ³	657.5139
5607.90	00	-Other:			
5607.90	10	---Of jute	15%	kg&m ³	657.5191
5607.90	90	---Other	5%	kg&m ³	657.5199
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	00	--Made up fishing nets	0%	kg&m ³	657.521
5608.19	00	--Other:			
5608.19	10	---Net shopping bags	20%	kg&m ³	657.522
5608.19	90	---Other	5%	kg&m ³	657.523
5608.90	00	-Other:			
5608.90	10	---Made up fishing nets	0%	kg&m ³	657.524
5608.90	20	---Net shopping bags	20%	kg&m ³	657.525
5608.90	90	---Other	5%	kg&m ³	657.529
5609.00	00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	20%	kg&m ³	657.59

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile material serves as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.			
5701.10	00	- Of wool or fine animal hair	20%	kg&m2	659.21
5701.90	00	- Of other textile materials	20%	kg&m2	659.29
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
5702.10	00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	20%	kg&m2	659.3
5702.20	00	- Floor coverings of coconut fibres (coir)	20%	kg&m2	659.591
		- Other, of pile construction, not made up:			
5702.31	00	-- Of wool or fine animal hair	20%	kg&m2	659.511
5702.32	00	-- Of man-made textile materials	20%	kg&m2	659.521
5702.39	00	-- Of other textile materials	20%	kg&m2	659.592
		- Other, of pile construction, made up:			
5702.41	00	-- Of wool or fine animal hair	20%	kg&m2	659.512
5702.42	00	-- Of man-made textile materials	20%	kg&m2	659.522
5702.49	00	-- Of other textile materials	20%	kg&m2	659.593
5702.50	00	- Other, not of pile construction, not made up	20%	kg&m2	659.53
		- Other, not of pile construction, made up:			
5702.91	00	-- Of wool or fine animal hair	20%	kg&m2	659.519
5702.92	00	-- Of man-made textile materials	20%	kg&m2	659.529
5702.99	00	-- Of other textile materials	20%	kg&m2	659.599
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10	00	- Of wool or fine animal hair	20%	kg&m2	659.41
5703.20	00	- Of nylon or other polyamides	20%	kg&m2	659.42
5703.30	00	- Of other man-made textile materials	20%	kg&m2	659.43
5703.90	00	- Of other textile materials	20%	kg&m2	659.49
57.04		Carpets and other textile floor coverings, offelt, not tufted or flocked, whether or not made up.			
5704.10	00	- Tiles, having a maximum surface area of 0.3 m ²	20%	kg&m2	659.611
5704.20	00	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	20%	kg&m2	659.612
5704.90	00	- Other	20%	kg&m2	659.619
5705.00	00	Other carpets and other textile floor coverings, whether or not made up.	20%	kg&m2	659.69

CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

Notes

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03 "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05)
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.			
5801.10	00	-Of wool or fine animal hair	0%	kg&m ²	654.35
		-Of cotton:			
5801.21	00	--Uncut weft pile fabrics	0%	kg&m ²	652.141
5801.22	00	--Cut corduroy	0%	kg&m ²	652.151
5801.23	00	--Other weft pile fabrics	0%	kg&m ²	652.152
5801.26	00	--Chenille fabrics	0%	kg&m ²	652.154
5801.27	00	--Warp pile fabrics	0%	kg&m ²	652.155
		-Of man-made fibres:			
5801.31	00	--Uncut weft pile fabrics	0%	kg&m ²	653.911
5801.32	00	--Cut corduroy	0%	kg&m ²	653.931
5801.33	00	--Other weft pile fabrics	0%	kg&m ²	653.932
5801.36	00	--Chenille fabrics	0%	kg&m ²	653.934
5801.37	00	--Warp pile fabrics	0%	kg&m ²	653.935
5801.90	00	-Of other textile materials	0%	kg&m ²	654.95
58.02		Terry towelling and similar woollen terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.			
		-Terry towelling and similar woven terry fabrics, of cotton:			
5802.11	00	--Unbleached	0%	kg&m ²	652.12
5802.19	00	--Other	0%	kg&m ²	652.13
5802.20	00	-Terry towelling and similar woven terry fabrics, of other textile materials	0%	kg&m ²	654.96
5802.30	00	-Tufted textile fabrics	0%	kg&m ²	654.97
5803.00	00	Gauze, other than narrow fabrics of heading 58.06.	0%	kg&m ²	654.94
58.04		Tulle and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.			
5804.10	00	-Tulle and other net fabrics	0%	kg&m ²	656.41
		-Mechanically made lace:			
5804.21	00	--Of man-made fibres	0%	kg	656.421
5804.29	00	--Of other textile materials	0%	kg	656.422
5804.30	00	-Hand-made lace	0%	kg	656.43
5805.00	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.	5%	kg&m ²	658.91

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolduc).			
5806.10	00	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	0%	kg&m ²	656.11
5806.20	00	-Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	0%	kg&m ²	656.12
		-Other woven fabrics:			
5806.31	00	--Of cotton	0%	kg&m ²	656.131
5806.32	00	--Of man-made fibres	0%	kg&m ²	656.132
5806.39	00	--Of other textile materials	0%	kg&m ²	656.133
5806.40	00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolduc)	0%	kg&m ²	656.14
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	00	-Woven	15%	kg	656.21
5807.90	00	-Other	15%	kg	656.29
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.			
5808.10	00	-Braids in the piece	0%	kg	656.321
5808.90	00	-Other	0%	kg	656.329
5809.00	00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	0%	kg&m ²	654.91
58.10		Embroidery in the piece, in strips or in motifs.			
5810.10	00	-Embroidery without visible ground	0%	kg	656.51
		-Other embroidery:			
5810.91	00	--Of cotton	0%	kg	656.591
5810.92	00	--Of man-made fibres	0%	kg	656.592
5810.99	00	--Of other textile materials	0%	kg	656.599
5811.00	00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	5%	kg&m ²	657.4

CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

Notes

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strips of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling

decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to all coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber:

(i) Weighing not more than $1,500\text{g/m}^2$; or

(ii) Weighing more than $1,500\text{g/m}^2$ and containing more than 50% by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 59.07 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylose or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).
6. Heading 59.10 does not apply to:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
- (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
- (ii) Bolting cloth;
- (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
- (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
- (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
- (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulper or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
5901.10	00	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	0%	kg	657.311
5901.90	00	-Other	0%	kg	657.319
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
5902.10	00	-Of nylon or other polyamides	0%	kg	657.931
5902.20	00	-Of polyesters	0%	kg	657.932
5902.90	00	-Other	0%	kg	657.939
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.			
5903.10	00	-With poly(vinyl chloride)	0%	kg	657.321
5903.20	00	-With polyurethane	0%	kg	657.322
5903.90	00	-Other	0%	kg	657.329
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	00	-Linoleum	20%	kg&m ²	659.11
5904.90	00	-Other	20%	kg&m ²	659.19
5905.00	00	Textile wall coverings.	5%	kg&m ²	657.35
59.06		Rubberised textile fabrics, other than those of heading 59.02.			
5906.10	00	-Adhesive tape of a width not exceeding 20cm	5%	kg	657.331
		-Other:			
5906.91	00	--Knitted or crocheted	5%	kg&m ²	657.332
5906.99	00	--Other	5%	kg	657.339
5907.00	00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloth or the like.	0%	kg	657.34
5908.00	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.	0%	kg	657.72

5909.00	00	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.	0%	kg	657.91
5910.00	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.	0%	kg	657.92
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			
5911.10	00	-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)	0%	kg	657.735
5911.20	00	-Bolting cloth, whether or not made up	0%	kg	657.731
		-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	00	--Weighing less than 650 g/m ²	0%	kg	657.732
5911.32	00	--Weighing 650 g/m ² or more	0%	kg	657.733
5911.40	00	-Straining cloth of a kind used in oil presses or the like, including that of human hair	0%	kg	657.734
5911.90	00	-Other	0%	kg	657.739

CHAPTER 60

KNITTED OR CROCHETED FABRICS

Notes.

1. This Chapter does not cover:
 - (a) Crochet lace of heading 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07;
or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Subheading Note.

1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30g/m^2 and not more than 55g/m^2 , having a mesh size of not less than 20 holes/ m^2 and not more than 100 holes/ m^2 , and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
6001.10	00	- "Long pile" fabrics	0%	kg&m ²	655.11
		- Looped pile fabrics:			
6001.21	00	-- Of cotton	0%	kg&m ²	655.121
6001.22	00	-- Of man-made fibres	0%	kg&m ²	655.122
6001.29	00	-- Of other textile materials	0%	kg&m ²	655.129
		- Other:			
6001.91	00	-- Of cotton	0%	kg&m ²	655.191
6001.92	00	-- Of man-made fibres	0%	kg&m ²	655.192
6001.99	00	-- Of other textile materials	0%	kg&m ²	655.199
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
6002.40	00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	0%	kg&m ²	655.213
6002.90	00	- Other	0%	kg&m ²	655.214
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.			
6003.10	00	- Of wool or fine animal hair	0%	kg&m ²	655.215
6003.20	00	- Of cotton	0%	kg&m ²	655.216
6003.30	00	- Of synthetic fibres	0%	kg&m ²	655.217
6003.40	00	- Of artificial fibres	0%	kg&m ²	655.218
6003.90	00	- Other	0%	kg&m ²	655.219
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		kg&m ²	
6004.10	00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.	0%	kg&m ²	655.221
6004.90	00	- Other	0%	kg&m ²	655.229
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.		kg&m ²	
		- Of cotton:		kg&m ²	
6005.21	00	-- Unbleached or bleached	0%	kg&m ²	655.2312
6005.22	00	-- Dyed	0%	kg&m ²	655.2322
6005.23	00	-- Of yarns of different colours	0%	kg&m ²	655.2323
6005.24	00	-- Printed	0%	kg&m ²	655.2324
		- Of synthetic fibres:		kg&m ²	
6005.35	00	-- Fabrics specified in Subheading Note 1 to this Chapter	0%	kg&m ²	655.2341

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6005.36	00	--Other, unbleached or bleached	0%	kg&m ²	655.2342
6005.37	00	--Other, dyed	0%	kg&m ²	655.2343
6005.38	00	--Other, of yarns of different colours	0%	kg&m ²	655.2344
6005.39	00	--Other, printed	0%	kg&m ²	655.2349
		-Of artificial fibres:		kg&m ²	
6005.41	00	--Unbleached or bleached.	0%	kg&m ²	655.2335
6005.42	00	--Dyed	0%	kg&m ²	655.2336
6005.43	00	--Of yarns of different colours	0%	kg&m ²	655.2337
6005.44	00	--Printed	0%	kg&m ²	655.2338
6005.90	00	-Other	0%	kg&m ²	655.2339
60.06		Other knitted or crocheted fabrics.		kg&m ²	
6006.10	00	-Of wool or fine animal hair	0%	kg&m ²	655.291
		-Of cotton:		kg&m ²	
6006.21	00	--Unbleached or bleached	0%	kg&m ²	655.2921
6006.22	00	--Dyed	0%	kg&m ²	655.2922
6006.23	00	--Of yarns of different colours	0%	kg&m ²	655.2923
6006.24	00	--Printed	0%	kg&m ²	655.2924
		-Of synthetic fibres:		kg&m ²	
6006.31	00	--Unbleached or bleached	0%	kg&m ²	655.2931
6006.32	00	--Dyed	0%	kg&m ²	655.2932
6006.33	00	--Of yarns of different colours	0%	kg&m ²	655.2933
6006.34	00	--Printed	0%	kg&m ²	655.2934
		-Of artificial fibres:		kg&m ²	
6006.41	00	--Unbleached or bleached	0%	kg&m ²	655.2935
6006.42	00	--Dyed	0%	kg&m ²	655.2936
6006.43	00	--Of yarns of different colours	0%	kg&m ²	655.2937
6006.44	00	--Printed	0%	kg&m ²	655.2938
6006.90	00	-Other	0%	kg&m ²	666.299

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

Notes.

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - (i) one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - (ii) one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following set of garments, whether or not they fulfill all the above conditions:

- (A) morning dress, comprising a plain jacket (cutaway) with rounded tail hanging well down at the back and striped trousers;
- (B) evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at

the hips and hanging down behind;

- (C) dinner jacketsuits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- (i) one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment; and
 - (ii) one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to tracksuits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 61.11:
- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
7. For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a "skioverall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - (i) one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - (ii) one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

- 8. Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
- 9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of these sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
- 10. Articles of this Chapter may be made of metal thread.

Additional CARICOM Guidelines.

- 1. Subheadings 6108.91.90, 6108.92.90 and 6108.99.90 include, but are not limited to, the following: beach robes, bed jackets, lounging robes, housecoats, camiknickers and teddies.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.			
6101.20	00	-Of cotton	20%	kg&u	843.12
6101.30	00	-Of man-made fibres	20%	kg&u	843.13
6101.90	00	-Of other textile materials	20%	kg&u	843.19
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.			
6102.10	00	-Of wool or fine animal hair	20%	kg&u	844.11
6102.20	00	-Of cotton	20%	kg&u	844.12
6102.30	00	-Of man-made fibres	20%	kg&u	844.13
6102.90	00	-Of other textile materials	20%	kg&u	844.19
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6103.10	00	-Suits:	20%	kg&u	843.210
6103.10	10	-Shirt-Jac Suits	20%	kg&u	843.211
6103.10	90	-Other	20%	kg&u	843.219
		-Ensembles:			
6103.22	00	--Of cotton	20%	kg&u	843.222
6103.23	00	--Of synthetic fibres	20%	kg&u	843.223
6103.29	00	--Of other textile materials	20%	kg&u	843.229
		-Jackets and blazers:			
6103.31	00	--Of wool or fine animal hair:			
6103.31	10	---Shirt-jacs	20%	kg&u	843.231
6103.31	90	---Other	20%	kg&u	843.232
6103.32	00	--Of cotton:			
6103.32	10	---Shirt-jacs	20%	kg&u	843.233
6103.32	90	---Other	20%	kg&u	843.234
6103.33	00	--Of synthetic fibres:			
6103.33	10	---Shirt-jacs	20%	kg&u	843.235
6103.33	90	---Other	20%	kg&u	843.236
6103.39	00	--Of other textile materials:			
6103.39	10	---Shirt-jacs	20%	kg&u	843.237
6103.39	90	---Other	20%	kg&u	843.239

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV4
		-Trousers, bib and brace overalls, breeches and shorts:			
6103.41	00	--Of wool or fine animal hair:			
6103.41	10	---Trousers and shorts	20%	kg&u	843.241
6103.41	90	---Other	20%	kg&u	843.242
6103.42	00	--Of cotton:			
6103.42	10	---Trousers and shorts	20%	kg&u	843.243
6103.42	90	---Other	20%	kg&u	843.244
6103.43	00	--Of synthetic fibres:			
6103.43	10	---Trousers and shorts	20%	kg&u	843.245
6103.43	90	---Other	20%	kg&u	843.246
6103.49	00	--Of other textile materials:			
6103.49	10	---Trousers and shorts	20%	kg&u	843.247
6103.49	90	---Other	20%	kg&u	843.249
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
		-Suits:			
6104.13	00	--Of synthetic fibres	20%	kg&u	844.213
6104.19	00	--Of other textile materials	20%	kg&u	844.219
		-Ensembles:			
6104.22	00	--Of cotton	20%	kg&u	844.222
6104.23	00	--Of synthetic fibres	20%	kg&u	844.223
6104.29	00	--Of other textile materials	20%	kg&u	844.229
		-Jackets and blazers:			
6104.31	00	--Of wool or fine animal hair:			
6104.31	10	---Shirt-jacs	20%	kg&u	844.2311
6104.31	90	---Other	20%	kg&u	844.2312
6104.32	00	--Of cotton:			
6104.32	10	---Shirt-jacs	20%	kg&u	844.2321
6104.32	90	---Other	20%	kg&u	844.2322
6104.33	00	--Of synthetic fibres:			
6104.33	10	---Shirt-jacs	20%	kg&u	844.2331
6104.33	90	---Other	20%	kg&u	844.2332
6104.39	00	--Of other textile materials:			
6104.39	10	---Shirt-jacs	20%	kg&u	844.2391

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6104.39	90	---Other	20%	kg&u	844.2392
		-Dresses:			
6104.41	00	--Of wool or fine animal hair	20%	kg&u	844.241
6104.42	00	--Of cotton	20%	kg&u	844.242
6104.43	00	--Of synthetic fibres	20%	kg&u	844.243
6104.44	00	--Of artificial fibres	20%	kg&u	844.244
6104.49	00	--Of other textile materials	20%	kg&u	844.249
		-Skirts and divided skirts:			
6104.51	00	--Of wool or fine animal hair	20%	kg&u	844.251
6104.52	00	--Of cotton	20%	kg&u	844.252
6104.53	00	--Of synthetic fibres	20%	kg&u	844.253
6104.59	00	--Of other textile materials	20%	kg&u	844.259
		-Trousers, bib and brace overalls, breeches and shorts:			
6104.61	00	--Of wool or fine animal hair	20%	kg&u	844.261
6104.62	00	--Of cotton	20%	kg&u	844.262
6104.63	00	--Of synthetic fibres	20%	kg&u	844.263
6104.69	00	--Of other textile materials	20%	kg&u	844.269
61.05		Men's or boys' shirts, knitted or crocheted.			
6105.10	00	-Of cotton	20%	kg&u	843.71
6105.20	00	-Of man-made fibres	20%	kg&u	843.791
6105.90	00	-Of other textile materials	20%	kg&u	843.799
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
		-Of cotton:			
6106.10	10	---Blouses	20%	kg&u	844.71
6106.10	20	---Shirts	20%	kg&u	844.72
		-Of man-made fibres:			
6106.20	10	---Blouses	20%	kg&u	844.73
6106.20	20	---Shirts	20%	kg&u	844.74
		-Of other textile materials:			
6106.90	10	---Blouses	20%	kg&u	844.75
6106.90	20	---Shirts	20%	kg&u	844.76
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
		-Underpants and briefs:			
6107.11	00	--Of cotton	20%	kg&u	843.811
6107.12	00	--Of man-made fibres	20%	kg&u	843.812

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6107.19	00	--Of other textile materials	20%	kg&u	843.819
		-Nightshirts and pyjamas:			
6107.21	00	--Of cotton	20%	kg&u	843.821
6107.22	00	--Of man-made fibres	20%	kg&u	843.822
6107.29	00	--Of other textile materials	20%	kg&u	843.829
		-Other:			
6107.91	00	--Of cotton	20%	kg&u	843.891
6107.99	00	--Of other textile materials	20%	kg&u	843.899
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	00	--Of man-made fibres	20%	kg&u	844.811
6108.19	00	--Of other textile materials	20%	kg&u	844.819
		-Briefs and panties:			
6108.21	00	--Of cotton	20%	kg&u	844.821
6108.22	00	--Of man-made fibres	20%	kg&u	844.822
6108.29	00	--Of other textile materials	20%	kg&u	844.829
		-Nightdresses and pyjamas:			
6108.31	00	--Of cotton	20%	kg&u	844.831
6108.32	00	--Of man-made fibres	20%	kg&u	844.832
6108.39	00	--Of other textile materials	20%	kg&u	844.839
		-Other:			
6108.91	00	--Of cotton:			
6108.91	10	---Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	20%	kg&u	844.891
6108.91	90	---Other (see Additional CARICOM Guideline 2)	20%	kg&u	844.892
6108.92	00	--Of man-made fibres:			
6108.92	10	---Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	20%	kg&u	844.893
6108.92	90	---Other (see Additional CARICOM Guideline 2)	20%	kg&u	844.894
6108.99	00	--Of other textile materials:			
6108.99	10	---Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	20%	kg&u	844.895
6108.99	90	---Other (see Additional CARICOM Guideline 2)	20%	kg&u	844.899
61.09		T-shirts, singlets and other vests, knitted or crocheted.			
6109.10		-Of cotton:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6109.10	10	---T-shirts	20%	kg&u	845.41
6109.10	20	---Singlets and other vests	20%	kg&u	845.42
6109.90	00	-Of other textile materials:			
6109.90	10	---T-shirts	20%	kg&u	845.43
6109.90	20	---Singlets and other vests	20%	kg&u	845.44
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
		-Of wool or fine animal hair:			
6110.11	00	--Of wool	20%	kg&u	845.311
6110.12	00	--Of Kashmir (cashmere) goats	20%	kg&u	845.312
6110.19	00	--Other	20%	kg&u	845.319
6110.20	00	-Of cotton	20%	kg&u	845.32
6110.30	00	-Of man-made fibres	20%	kg&u	845.33
6110.90	00	-Of other textile materials	20%	kg&u	845.39
61.11		Babies' garments and clothing accessories, knitted or crocheted.			
6111.20	00	-Of cotton:			
6111.20	10	---Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg&u	845.123
6111.20	90	---Other	20%	kg&u	845.124
6111.30	00	-Of synthetic fibres:			
6111.30	10	---Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg&u	845.125
6111.30	90	---Other	20%	kg&u	845.126
6111.90	00	-Of other textile materials:			
6111.90	10	---Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg&u	845.127
6111.90	90	---Other	20%	kg&u	845.129
61.12		Track suits, ski suits and swimwear, knitted or crocheted.			
		-Track suits:			
6112.11	00	--Of cotton	20%	kg&u	845.911
6112.12	00	--Of synthetic fibres	20%	kg&u	845.912
6112.19	00	--Of other textile materials	20%	kg&u	845.919
6112.20	00	-Ski suits	20%	kg&u	845.924
		-Men's or boys' swimwear:			
6112.31	00	--Of synthetic fibres	20%	kg&u	845.621
6112.39	00	--Of other textile materials	20%	kg&u	845.629
		-Women's or girls' swimwear:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6112.41	00	--Of synthetic fibres	20%	kg&u	845.641
6112.49	00	--Of other textile materials	20%	kg&u	845.649
6113.00	00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	20%	kg&u	845.24
61.14		Other garments, knitted or crocheted.			
6114.20	00	-Of cotton	20%	kg&u	845.992
6114.30	00	-Of man-made fibres	20%	kg&u	845.993
6114.90	00	-Of other textile materials	20%	kg&u	845.999
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.			
6115.10	00	-Graduated compression hosiery (for example, stockings for varicose veins)	20%	kg&2u	846.23
		-Other pantyhose and tights:			
6115.21	00	--Of synthetic fibres, measuring per single yarn less than 67 decitex	20%	kg&2u	846.241
6115.22	00	--Of synthetic fibres, measuring per single yarn 67 decitex or more	20%	kg&2u	846.242
6115.29	00	--Of other textile materials	20%	kg&2u	846.249
6115.30	00	-Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	20%	kg&2u	846.25
		-Other:			
6115.94	00	--Of wool or fine animal hair:			
6115.94	10	---Socks and ankle-socks	20%	kg&2u	846.291
6115.94	90	---Other	20%	kg&2u	846.292
6115.95	00	--Of cotton:			
6115.95	10	---Socks and ankle-socks	20%	kg&2u	846.293
6115.95	90	---Other	20%	kg&2u	846.294
6115.96	00	--Of synthetic fibres:			
6115.96	10	---Socks and ankle-socks	20%	kg&2u	846.295
6115.96	90	---Other	20%	kg&2u	846.296
6115.99	00	--Of other textile materials:			
6115.99	10	---Socks and ankle-socks	20%	kg&2u	846.297
6115.99	90	---Other	20%	kg&2u	846.299

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
61.16		Gloves, mittens and mitts, knitted or crocheted.			
6116.10	00	-Impregnated, coated or covered with plastics or rubber	20%	kg&2u	846.91
		-Other:			
6116.91	00	--Of wool or fine animal hair	20%	kg&2u	845.921
6116.92	00	--Of cotton	20%	kg&2u	845.922
6116.93	00	--Of synthetic fibres	20%	kg&2u	845.923
6116.99	00	--Of other textile materials	20%	kg&2u	845.929
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117.10	00	-Shawls, scarves, mufflers, mantillas, veils and the like	20%	kg&u	846.93
6117.80	00	-Other accessories:			
6117.80	10	---Ties, bowties and cravats	20%	kg&u	846.992
6117.80	90	---Other	20%	kg&u	846.991
6117.90	00	-Parts	0%	kg&u	846.999

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

2. For the purposes of headings 62.03 and 62.04:

- (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- ① one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waist coat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- ② one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following set of garments, whether or not they fulfill all the above conditions:

- ☐ morning dress, comprising a plain jacket (cutaway) with rounded tail hanging well down at the back and striped trousers;
- ☐ evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- ☐ dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- ☐ one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- ☐ one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to tracksuits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09:

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6. For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- ☐ one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- ☐ one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall. All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

- 7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
- 8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of these sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

- 9. Articles of this Chapter may be made of metal thread.

Additional CARICOM Guidelines.

- 1. Subheadings 6208.91.90, 6208.92.90 and 6208.99.90 include, but are not limited to, the following: beach robes, bed jackets, lounging robes, house coats, camiknickers and teddies.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.			
		-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6201.11	00	--Of wool or fine animal hair	20%	kg&u	841.114
6201.12	00	--Of cotton	20%	kg&u	841.121
6201.13	00	--Of man-made fibres	20%	kg&u	841.122
6201.19	00	--Of other textile materials	20%	kg&u	841.129
		-Other:			
6201.91	00	--Of wool or fine animal hair	20%	kg&u	841.191
6201.92	00	--Of cotton	20%	kg&u	841.192
6201.93	00	--Of man-made fibres	20%	kg&u	841.193
6201.99	00	--Of other textile materials	20%	kg&u	841.199
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.			
		-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6202.11	00	--Of wool or fine animal hair	20%	kg&u	841.111
6202.12	00	--Of cotton	20%	kg&u	841.112
6202.13	00	--Of man-made fibres	20%	kg&u	841.113
6202.19	00	--Of other textile materials	20%	kg&u	841.119
		-Other:			
6202.91	00	--Of wool or fine animal hair	20%	kg&u	842.191
6202.92	00	--Of cotton	20%	kg&u	842.192
6202.93	00	--Of man-made fibres	20%	kg&u	842.193
6202.99	00	--Of other textile materials	20%	kg&u	842.199
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
		-Suits:			
6203.11	00	--Of wool or fine animal hair	20%	kg&u	841.212
6203.12	00	--Of synthetic fibres	20%	kg&u	841.224
6203.19	00	--Of other textile materials	20%	kg&u	841.225
		-Ensembles:			
6203.22	00	--Of cotton	20%	kg&u	841.232
6203.23	00	--Of synthetic fibres	20%	kg&u	841.233
6203.29	00	--Of other textile materials	20%	kg&u	841.234
		-Jackets and blazers:			
6203.31	00	--Of wool or fine animal hair:			
6203.31	10	---Shirt-jacs	20%	kg&u	841.311
6203.31	90	---Other	20%	kg&u	841.319
6203.32	00	--Of cotton:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6203.32	10	---Shirt-jacs	20%	kg&u	841.321
6203.32	90	---Other	20%	kg&u	841.329
6203.33	00	--Ofsyntheticfibres:			
6203.33	10	---Shirt-jacs	20%	kg&u	841.331
6203.33	90	---Other	20%	kg&u	841.339
6203.39	00	--Ofother textile materials:			
6203.39	10	---Shirt-jacs	20%	kg&u	841.391
6203.39	90	---Other	20%	kg&u	841.399
		-Trousers, bib and braceoveralls, breechesand shorts:			
6203.41	00	--Ofwool orfine animal hair:			
6203.41	10	---Trousers and shorts	20%	kg&u	841.411
6203.41	90	---Other	20%	kg&u	841.419
6203.42	00	--Ofcotton:			
6203.42	10	---Denimtrousers and shorts	20%	kg&u	841.421
6203.42	20	---Other trousersandshorts	20%	kg&u	841.422
6203.42	90	---Other	20%	kg&u	841.429
6203.43	00	--Ofsyntheticfibres:			
6203.43	10	---Trousers and shorts	20%	kg&u	841.431
6203.43	90	---Other	20%	kg&u	841.439
6203.49	00	--Ofother textile materials:			
6203.49	10	---Trousers and shorts	20%	kg&u	841.491
6203.49	90	---Other	20%	kg&u	841.499
62.04		Women's or girls' suits, ensembles, jackets, blazers,dresses,skirts,divided skirts,trousers,bib andbrace overalls, breechesandshorts(otherthan swimwear).			
		-Suits:			
6204.11	00	--Ofwool orfine animal hair	20%	kg&u	842.211
6204.12	00	--Ofcotton	20%	kg&u	842.212
6204.13	00	--Ofsyntheticfibres	20%	kg&u	842.213
6204.19	00	--Ofother textile materials	20%	kg&u	842.219
		-Ensembles:			
6204.21	00	--Ofwool orfine animal hair	20%	kg&u	842.221
6204.22	00	--Ofcotton	20%	kg&u	842.222

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6204.23	00	--Of synthetic fibres	20%	kg&u	842.223
6204.29	00	--Of other textile materials	20%	kg&u	842.229
6204.31		-Jackets and blazers:			
6204.31	00	--Of wool or fine animal hair:			
6204.31	10	---Shirt-jacs	20%	kg&u	841.311
6204.31	90	---Other	20%	kg&u	841.312
6204.32	00	--Of cotton:			
6204.32	10	---Shirt-jacs	20%	kg&u	841.321
6204.32	90	---Other:	20%	kg&u	841.322
6204.33	00	--Of synthetic fibres:			
6204.33	10	---Shirt-jacs	20%	kg&u	841.331
6204.33	90	---Other	20%	kg&u	841.332
6204.39	00	--Of other textile materials:			
6204.39	10	---Shirt-jacs	20%	kg&u	841.392
6204.39	90	---Other	20%	kg&u	841.399
		-Dresses:			
6204.41	00	--Of wool or fine animal hair	20%	kg&u	842.41
6204.42	00	--Of cotton	20%	kg&u	842.42
6204.43	00	--Of synthetic fibres	20%	kg&u	842.43
6204.44	00	--Of artificial fibres	20%	kg&u	842.44
6204.49	00	--Of other textile materials	20%	kg&u	842.49
		-Skirts and divided skirts:			
6204.51	00	--Of wool or fine animal hair	20%	kg&u	842.51
6204.52	00	--Of cotton	20%	kg&u	842.52
6204.53	00	--Of synthetic fibres	20%	kg&u	842.53
6204.59	00	--Of other textile materials	20%	kg&u	842.59
		-Trousers, bib and brace overalls, breeches and shorts:			
6204.61	00	--Of wool or fine animal hair:			
6204.61	10	---Trousers and shorts	20%	kg&u	842.61
6204.61	90	---Other	20%	kg&u	842.62
6204.62	00	--Of cotton:			
6204.62	10	---Trousers and shorts	20%	kg&u	842.63
6204.62	90	---Other	20%	kg&u	842.64
6204.63	00	--Of synthetic fibres:			
6204.63	10	---Trousers and shorts	20%	kg&u	842.65

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6204.63	90	---Other	20%	kg&u	842.66
6204.69	00	--Of other textile materials:			
6204.69	10	---Trousers and shorts	20%	kg&u	842.67
6204.69	90	---Other	20%	kg&u	842.69
62.05		Men's or boys' shirts.			
6205.20	00	-Of cotton	20%	kg&u	841.51
6205.30	00	-Of man-made fibres	20%	kg&u	841.592
6205.90	00	-Of other textile materials	20%	kg&u	841.599
62.06		Women's or girls' blouses, shirts and shirt-blouses.			
6206.10	00	-Of silk or silk waste:			
6206.10	10	---Blouses	20%	kg&u	842.71
6206.10	20	---Shirts	20%	kg&u	842.72
6206.20	00	-Of wool or fine animal hair:			
6206.20	10	---Blouses	20%	kg&u	842.73
6206.20	20	---Shirts	20%	kg&u	842.74
6206.30	00	-Of cotton:			
6206.30	10	---Blouses	20%	kg&u	842.75
6206.30	20	---Shirts	20%	kg&u	842.76
6206.40	00	-Of man-made fibres:			
6206.40	10	---Blouses	20%	kg&u	842.77
6206.40	20	---Shirts	20%	kg&u	842.78
6206.90	00	-Of other textile materials:			
6206.90	10	---Blouses	20%	kg&u	842.791
6206.90	20	---Shirts	20%	kg&u	842.799
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	00	--Of cotton	20%	kg&u	841.611
6207.19	00	--Of other textile materials	20%	kg&u	841.619
		-Nightshirts and pyjamas:			
6207.21	00	--Of cotton	20%	kg&u	841.621
6207.22	00	--Of man-made fibres	20%	kg&u	841.622
6207.29	00	--Of other textile materials	20%	kg&u	841.629
		-Other:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6207.91	00	--Of cotton:			
6207.91	10	---Bathrobes, dressing gowns and similar articles	20%	kg&u	841.691
6207.91	20	---Singlets and other vests	20%	kg&u	841.692
6207.91	90	---Other	20%	kg&u	841.693
6207.99	00	--Of other textile materials:			
6207.99	10	---Bathrobes, dressing gowns and similar articles	20%	kg&u	841.697
6207.99	20	---Singlets and other vests	20%	kg&u	841.698
6207.99	90	---Other	20%	kg&u	841.699
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	00	--Of man-made fibres	20%	kg&u	842.811
6208.19	00	--Of other textile materials:			
6208.19	10	---Of cotton	20%	kg&u	842.812
6208.19	90	---Of other	20%	kg&u	842.819
		-Nightdresses and pyjamas:			
6208.21	00	--Of cotton	20%	kg&u	842.821
6208.22	00	--Of man-made fibres	20%	kg&u	842.822
6208.29	00	--Of other textile materials	20%	kg&u	842.829
6208.90	00	-Other:			
6208.91	00	--Of cotton:			
6208.91	10	---Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	20%	kg&u	842.891
6208.91	90	---Other (see Additional CARICOM Guideline 2)	20%	kg&u	842.892
6208.92	00	--Of man-made fibres:			
6208.92	10	---Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	20%	kg&u	842.893
6208.92	90	---Other (see Additional CARICOM Guideline 2)	20%	kg&u	842.894
6208.99	00	--Of other textile materials:			
6208.99	10	---Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	20%	kg&u	842.895
6208.99	90	---Other (see Additional CARICOM Guideline 2)	20%	kg&u	842.899
62.09		Babies' garments and clothing accessories.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6209.20	00	-Of cotton:			
6209.20	10	---Babies'suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg&u	845.113
6209.20	90	---Other	20%	kg&u	845.114
6209.30	00	-Of synthetic fibres:			
6209.30	10	---Babies'suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg&u	845.115
6209.30	90	---Other	20%	kg&u	845.116
6209.90	00	-Of other textile materials:			
6209.90	10	---Babies'suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg&u	845.117
6209.90	90	---Other	20%	kg&u	845.119
62.10		Garments, made up of fabric of heading 56.02, 56.03, 59.03, 59.06 or 59.07.			
6210.10	00	-Of fabrics of heading No. 56.02 or 56.03	20%	kg&u	845.21
6210.20	00	-Other garments, of the type described in subheadings 6201.11 to 6201.19	20%	kg&u	845.221
6210.30	00	-Other garments, of the type described in subheadings 6202.11 to 6202.19	20%	kg&u	845.231
6210.40	00	-Other men's or boys' garments	20%	kg&u	845.229
6210.50	00	-Other women's or girls' garments	20%	kg&u	845.239
62.11		Tracksuits, ski suits and swimwear; other garments.			
		-Swimwear:			
6211.11	00	--Men's or boys'	20%	kg&u	845.61
6211.12	00	--Women's or girls'	20%	kg&u	845.63
6211.20	00	-Ski suits	20%	kg&u	845.81
		-Other garments, men's or boys':			
6211.32	00	--Of cotton	20%	kg&u	845.872
6211.33	00	--Of man-made fibres	20%	kg&u	845.873
6211.39	00	--Of other textile materials	20%	kg&u	845.879
		-Other garments, women's or girls':			
6211.42	00	--Of cotton	20%	kg&u	845.892
6211.43	00	--Of man-made fibres	20%	kg&u	845.893
6211.49	00	--Of other textile materials	20%	kg&u	845.899
62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
6212.10	00	-Brassières	20%	kg&u	845.51
6212.20	00	-Girdles and panty-girdles	20%	kg&u	845.521
6212.30	00	-Corselettes	20%	kg&u	845.522

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6212.90	00	-Other	20%	kg&u	845.529
62.13		Handkerchiefs.			
6213.20	00	-Of cotton	20%	kg&u	846.112
6213.90	00	-Of other textile materials	20%	kg&u	846.119
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.			
6214.10	00	-Of silk or silk waste	20%	kg&u	846.121
6214.20	00	-Of wool or fine animal hair	20%	kg&u	846.122
6214.30	00	-Of synthetic fibres	20%	kg&u	846.123
6214.40	00	-Of artificial fibres	20%	kg&u	846.124
6214.90	00	-Of other textile materials	20%	kg&u	846.129
62.15		Ties, bowties and cravats.			
6215.10	00	-Of silk or silk waste	20%	kg&u	846.131
6215.20	00	-Of man-made fibres	20%	kg&u	846.132
6215.90	00	-Of other textile materials	20%	kg&u	846.139
62.16	00	Gloves, mittens and mitts.			
6216.00	10	---Industrial gloves	10%	kg&u	846.141
6216.00	90	---Other	20%	kg&u	846.149
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.			
6217.10	00	-Accessories	20%	kg&u	846.191
6217.90	00	-Parts	0%	kg	846.199

CHAPTER63

**OTHER MADEUPTEXTILEARTICLES; SETS; WORN CLOTHING AND WORN
TEXTILEARTICLES; RAGS**

Notes.

1. Sub-Chapter1 appliesonlyto madeup articles,ofanytextilefabric.
2. Sub-Chapter1 doesnotcover:
 - (a) GoodsofChapters56 to 62; or
 - (b) Worn clothing or other worn articlesofheading 6309.00.
3. Heading 63.09appliesonlyto thefollowing goods:
 - (a) Articlesof textilematerials:
 - (i) Clothing and clothingaccessories, andpartsthereof;
 - (ii) Blankets andtravellingrugs;
 - (iii) Bedlinen, tablelinen, toilet linen andkitchen linen;
 - (iv) Furnishing articles,other than carpetsofheadings57.01 to 57.05 andtapestriesofheading 58.05;

- (b) Footwear and headgear ofanymaterialotherthan asbestos.

In orderto be classified in thisheading, the articlesmentioned abovemust complywithbothof thefollowing requirements:

- (i) theymust show signsofappreciablewear,and
- (ii) theymust be presented in bulkor in bales, sacksor similar packings.

Subheading Note.

1. Subheading 6304.20 covers articlesmade from fabrics,impregnatedor coated with alpha-cypermethrin (ISO), chlorfenapyr(ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO)or pirimiphos-methyl(ISO).

HS	CET	DESRPTIONOFGOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
63.01		Blankets andtravellingrugs.			
6301.10	00	-Electric blankets	20%	kg&u	775.85

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6301.20	00	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20%	kg	658.31
6301.30	00	-Blankets (other than electric blankets) and travelling rugs, of cotton	20%	kg	658.32
6301.40	00	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20%	kg	658.33
6301.90	00	-Other blankets and travelling rugs	20%	kg	658.39
63.02		Bedlinen, table linen, toilet linen and kitchen linen.			
6302.10	00	-Bed linen, knitted or crocheted	20%	kg	658.41
		-Other bed linen, printed:			
6302.21	00	--Of cotton	20%	kg	658.421
6302.22	00	--Of man-made fibres	20%	kg	658.431
6302.29	00	--Of other textile materials	20%	kg	658.432
		-Other bed linen:			
6302.31	00	--Of cotton	20%	kg	658.422
6302.32	00	--Of man-made fibres	20%	kg	658.433
6302.39	00	--Of other textile materials	20%	kg	658.439
6302.40	00	-Table linen, knitted or crocheted	20%	kg	658.44
		-Other table linen:			
6302.51	00	--Of cotton	20%	kg	658.45
6302.53	00	--Of man-made fibres	20%	kg	658.462
6302.59	00	--Of other textile materials	20%	kg	658.469
6302.60	00	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	20%	kg	658.471
		-Other:			
6302.91	00	--Of cotton	20%	kg	658.472
6302.93	00	--Of man-made fibres	20%	kg	658.482
6302.99	00	--Of other textile materials	20%	kg	658.489
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.			
		-Knitted or crocheted:			
6303.12	00	--Of synthetic fibres:			
6303.12	10	---Curtains (including drapes)	20%	kg&u	658.513
6303.12	90	---Other	20%	kg&u	658.514
6303.19	00	--Of other textile materials:			
6303.19	10	---Curtains (including drapes)	20%	kg&u	658.515
6303.19	90	---Other	20%	kg&u	658.516
		-Other:			
6303.91	00	--Of cotton	20%	kg&u	658.517
6303.92	00	--Of synthetic fibres	20%	kg&u	658.518
6303.99	00	--Of other textile materials	20%	kg&u	658.519
63.04		Other furnishing articles, excluding those of			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		heading 94.04.			
		-Bedspreads:			
6304.11	00	--Knitted or crocheted	20%	kg	658.521
6304.19	00	--Other	20%	kg	658.529
6304.20	00	-Bed nets, specified in Subheading Note 1 to this Chapter	20%	kg	658.597
		-Other:			
6304.91	00	--Knitted or crocheted	20%	kg	658.591
6304.92	00	--Not knitted or crocheted, of cotton:			
6304.92	10	---Woven wallhangings	20%	kg	658.592
6304.92	90	---Other	20%	kg	658.593
6304.93	00	--Not knitted or crocheted, of synthetic fibres:			
6304.93	10	---Woven wallhangings	20%	kg	658.594
6304.93	90	---Other	20%	kg	658.595
6304.99	00	--Not knitted or crocheted, of other textile materials:			
6304.99	10	---Woven wallhangings	20%	kg	658.596
6304.99	90	---Other	20%	kg	658.599
63.05		Sacks and bags, of a kind used for the packing of goods.			
6305.10	00	-Of jute or of other textile bast fibres of heading 53.03	0%	kg&u	658.11
6305.20	00	-Of cotton	0%	kg&u	658.12
		-Of man-made textile materials:			
6305.32	00	--Flexible intermediate bulk containers	0%	kg&u	658.131
6305.33	00	--Other, of polyethylene or polypropylene strip or the like	0%	kg&u	658.132
6305.39	00	--Other	0%	kg&u	658.139
6305.90	00	-Of other textile materials	0%	kg&u	658.19
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.			
		-Tarpaulins, awnings and sunblinds:			
6306.12	00	--Of synthetic fibres:			
6306.12	10	---Tarpaulins	5%	kg	658.214
6306.12	20	---Awnings	20%	kg	658.215
6306.12	30	---Sunblinds	20%	kg	658.216
6306.19	00	--Of other textile materials:			
6306.19	10	---Tarpaulins	5%	kg	658.217
6306.19	20	---Awnings	20%	kg	658.218
6306.19	90	---Sunblinds	20%	kg	658.219
		-Tents:			
6306.22	00	--Of synthetic fibres	20%	kg	658.222
6306.29	00	--Of other textile materials	20%	kg	658.229
6306.30	00	-Sails	15%	kg	658.23

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6306.40	00	-Pneumatic mattresses	20%	kg	658.24
6306.90	00	-Other	20%	kg	658.29
63.07		Other made up articles, including dress patterns.			
6307.10	00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20%	kg	658.92
6307.20	00	-Life-jackets and life-belts	Free	kg	658.931
6307.90	00	-Other:			
6307.90	10	---Dress patterns, of canvas	Free	kg	658.932
6307.90	20	---Dress patterns, of other textile materials	20%	kg	658.933
6307.90	30	---Flags, pennants and banners	20%	kg	658.934
6307.90	40	---Pin cushions	20%	kg	658.935
6307.90	90	---Other	20%	kg	658.939
		II -SETS			
63.08		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	5%	kg	658.99
		III -WORN CLOTHING AND WORN TEXTILES ARTICLES; RAGS			
63.09		Worn clothing and other worn articles.	20%	kg	269.01
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	5%	kg	269.021
6310.90		-Other	5%	kg	269.029

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes.

1. This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are reclassified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter:
 - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to Note 3 to this Chapter:
 - (a) the material of the uppers shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or

similar attachments;

- (b) the constituent material of the outersoles shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
 - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
64.01		Waterproof footwear without 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	00	- Footwear incorporating a protective metal toe-cap	20%	kg&2u	851.11
		-Other footwear:			
6401.92	00	--Covering the ankle but not covering the knee:			
6401.92	10	---Boots (Wellingtons)	20%	kg&2u	851.312
6401.92	90	---Other	20%	kg&2u	851.313
6401.99	00	--Other	20%	kg&2u	851.319
64.02		Other footwear with outer soles and uppers of rubber or plastics.			
		-Sports footwear:			
6402.12	00	--Ski-boots, cross country ski footwear and snowboards boots	10%	kg&2u	851.21
6402.19	00	--Other	10%	kg&2u	851.23
6402.20	00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	20%	kg&2u	851.321
		-Other footwear:			
6402.91	00	--Covering the ankle	20%	kg&2u	851.322
		--Other:			
6402.99	10	---Sandals and slippers	20%	kg&2u	851.323
6402.99	90	---Other	20%	kg&2u	851.329
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
		-Sports footwear:			
6403.12	00	--Ski-boots, cross-country ski footwear and snowboard boots	10%	kg&2u	851.22
6403.19	00	--Other	10%	kg&2u	851.24
6403.20	00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20%	kg&2u	851.41
6403.40	00	-Other footwear, incorporating a protective metal toe-cap	20%	kg&2u	851.15
		-Other footwear with outer soles of leather:			
6403.51	00	--Covering the ankle	20%	kg&2u	851.481
6403.59	00	--Other	20%	kg&2u	851.482

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Other footwear:			
6403.91	00	--Covering the ankle	20%	kg&2u	851.483
6403.99	00	--Other:			
6403.99	10	---With outsoles of rubber or plastics and upper straps and thongs of leather	20%	kg&2u	851.484
6403.99	90	---Other	20%	kg&2u	851.489
64.04		Footwear with outsoles of rubber, plastics, leather or composition leather and uppers of textile materials.			
		- Footwear with outsoles of rubber or plastics:			
6404.11	00	--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:			
6404.11	10	---Sports footwear	10%	kg&2u	851.251
6404.11	20	---Tennis shoes, basketball shoes, gym shoes, training shoes and the like	20%	kg&2u	851.259
		--Other:			
6404.19	10	---With outsoles of rubber or plastics and upper straps and thongs of textile materials	20%	kg&2u	851.511
6404.19	90	---Other	20%	kg&2u	851.519
6404.20	00	- Footwear with outsoles of leather or composition leather	20%	kg&2u	851.52
64.05		Other footwear.			
6405.10	00	-With uppers of leather or composition leather	20%	kg&2u	851.49
6405.20	00	-With uppers of textile materials	20%	kg&2u	851.59
6405.90	00	-Other	20%	kg&2u	851.7
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	00	-Uppers and parts thereof, other than stiffeners	0%	kg	851.91
6406.20	00	-Outer soles and heels, of rubber or plastics	0%	kg	851.92
6406.90	00	-Other:			
6406.90	10	---Gaiters, leggings and similar articles, and parts thereof	20%	kg	851.95
6406.90	90	---Other	5%	kg	851.99

CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6501.00	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.	0%	kg&u	657.61
6502.00	00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	15%	kg&u	657.62
[65.03]		Deleted			
6504.00	00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	20%	kg&u	848.42
6505.00		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.			
6505.00	10	---Hair-nets of human hair	20%	kg&u	848.431
6505.00	20	---Hair-nets of other materials	20%	kg&u	848.432
6505.00	90	---Other	20%	kg&u	848.439
65.06		Other headgear, whether or not lined or trimmed.			
6506.10	00	-Safety headgear	Free	kg&u	848.44
		-Other:			
6506.91	00	--Of rubber or of plastics	20%	kg&u	848.45
6506.99	00	--Of other materials	20%	kg&u	848.49
6507.00	00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chin straps, for headgear.	0%	kg&u	848.48

CHAPTER 66

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (Heading 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).			
6601.10	00	-Garden or similar umbrellas	20%	kg&u	899.411
		-Other:			
6601.91	00	--Having a telescopic shaft	20%	kg&u	899.412
6601.99	00	--Other	20%	kg&u	899.419
6602.00	00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	20%	kg&u	899.42
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.			
6603.20	00	-Umbrella frames, including frames mounted on shafts (sticks)	5%	Kg	899.492
6603.90	00	-Other	5%	Kg	899.499

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Notes.

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) Artificial flowers or foliage or parts thereof made up of particles of heading 67.02.
3. Heading 67.02 does not cover:
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6701.00		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).			
6701.00	10	---Fans	20%	Kg	899.921
6701.00	20	---Other articles	20%	Kg	899.922
6701.00	90	---Other	5%	Kg	899.929
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
6702.10	00	-Of plastics:			
6702.10	10	---Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	Kg	899.211
6702.10	90	---Other	15%	Kg	899.219
6702.90	00	-Of other materials:			
6702.90	10	---Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	Kg	899.291
6702.90	90	---Other	15%	Kg	899.299
6703.00	00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	5%	Kg	899.94
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	00	--Complete wigs	20%	Kg	899.951
6704.19	00	--Other	20%	Kg	899.952
6704.20	00	-Of human hair	20%	Kg	899.953
6704.90	00	-Of other materials	20%	Kg	899.959

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

Notes.

1. This Chapter does not cover:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading 84.42;
 - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (h) Dental burrs (heading 90.18);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates), or of heading 96.20 (monopods, bipods, tripods and similar articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
6801.00	00	Setts, curbstones and flagstones, of natural stone (except slate).	15%	kg	661.31
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
		- 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 of the side of which is less than 7 cm; artificially coloured granules, chippings and powder:			
6802.10	10	--- Tiles, cubes and similar articles	20%	kg	661.331
6802.10	90	--- Other	15%	kg	661.339
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:			
		-- Marble, travertine and alabaster:			
6802.21	10	--- Articles	20%	kg	661.341
6802.21	90	--- Other	15%	kg	661.349
		-- Granite:			
6802.23	10	--- Articles	20%	kg	661.353
6802.23	90	--- Other	15%	kg	661.354
		-- Other stone:			
6802.29	10	--- Articles	20%	kg	661.355
6802.29	90	--- Other	15%	kg	661.359
		- Other:			
		-- Marble, travertine and alabaster:			
6802.91	10	--- Articles	20%	kg	661.361
6802.91	90	--- Other	15%	kg	661.369
		-- Other calcareous stone:			
6802.92	10	--- Articles	20%	kg	661.391
6802.92	90	--- Other	15%	kg	661.392
		-- Granite:			
6802.93	10	--- Articles	20%	kg	661.393
6802.93	90	--- Other	15%	kg	661.394
		-- Other stone:			
6802.99	10	--- Articles	20%	kg	661.395
6802.99	90	--- Other	15%	kg	661.399
68.03		Worked slate and articles of slate or of agglomerated slate.			
6803.00	10	--- Trough, reservoirs, basins and sinks	20%	kg	661.321
6803.00	90	--- Other	5%	kg	661.329

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	-Millstones and grindstones for milling, grinding or pulping	0%	kg	663.11
		-Other millstones, grindstones, grinding wheels and the like:			
6804.21	00	--Of agglomerated synthetic or natural diamond	0%	kg	663.121
6804.22	00	--Of other agglomerated abrasives or of ceramics	0%	kg	663.122
6804.23	00	--Of natural stone	0%	kg	663.123
6804.30	00	-Hand sharpening or polishing stones	0%	kg	663.13
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
6805.10	00	-On a base of woven textile fabric only	0%	kg	663.21
6805.20	00	-On a base of paper or paperboard only	0%	kg	663.22
6805.30	00	-On a base of other materials	0%	kg	663.29
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.			
6806.10	00	-Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	0%	kg	663.51
6806.20	00	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0%	kg	663.52
6806.90	00	-Other	0%	kg	663.53
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).			
6807.10	00	-In rolls	15%	kg	661.811
6807.90	00	-Other	15%	kg	661.819
6808.00	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.	15%	kg	661.82
68.09		Articles of plaster or of compositions based on plaster.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Boards, sheets, panels, tiles and similar articles, not			
6809.11	00	--Faced or reinforced with paper or paperboard only	15%	kg	663.311
6809.19	00	--Other	15%	kg	663.312
6809.90	00	-Other articles:			
6809.90	10	---Industrial moulds	15%	kg	663.313
6809.90	90	---Other	20%	kg	663.319
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
		-Tiles, flagstones, bricks and similar articles:			
6810.11	00	--Building blocks and bricks	15%	kg	663.321
6810.19	00	--Other	15%	kg	663.329
		-Other articles:			
6810.91	00	--Prefabricated structural components for building or civil engineering	15%	kg	663.33
6810.99	00	--Other:			
6810.99	10	---Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	20%	kg	663.341
6810.99	20	---Pipes	15%	kg	663.342
6810.99	90	---Other	15%	kg	663.349
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.40	00	-Containing asbestos	0%	kg	661.834
		-Not containing asbestos:			
6811.81	00	--Corrugated sheets	0%	kg	661.8351
6811.82	00	--Other sheets, panels, tiles and similar articles	0%	kg	661.8352
6811.89	00	--Other articles	0%	kg	661.8359
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.			
6812.80	00	-Of crocidolite	0%	kg	663.811
		-Other:			
6812.91	00	--Clothing, clothing accessories, footwear and headgear	5%	kg	663.8121
6812.92	00	--Paper, millboard and felt	5%	kg	663.8122
6812.93	00	--Compressed asbestos fibre jointing, in sheets or rolls	0%	kg	663.8123
6812.99	00	--Other	5%	kg	663.8129

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other material.			
6813.20	00	-Containing asbestos	0%	kg	663.822
		-Not containing asbestos:			
6813.81	00	--Brake linings and pads	20%	kg	663.8231
6813.89	00	--Other	0%	kg	663.8239
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	00	-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	0%	kg	663.351
6814.90	00	-Other	0%	kg	663.359
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			
6815.10	00	-Non-electrical articles of graphite or other carbon	0%	kg	663.36
6815.20	00	-Articles of peat	0%	kg	663.37
		-Other articles:			
6815.91	00	--Containing magnesite, dolomite or chromite	0%	kg	663.38
6815.99	00	--Other	0%	kg	663.39

CHAPTER 69

CERAMIC PRODUCTS

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
2. This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (i) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (j) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (k) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (l) Articles of Chapter 97 (for example, works of art).

Additional CARICOM Guideline:

Complete lavatory sets refers to permanent fixtures comprising a lavatory bowl and tank whether or not equipped with their fittings.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		I -GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
6901.00	00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	0%	kg	662.31
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
6902.10	00	-Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ :			
6902.10	10	---Refractory bricks	0%	kg	662.321
6902.10	90	---Other	0%	kg	662.322
6902.20	00	-Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products:			
6902.20	10	---Refractory bricks	0%	kg	662.323
6902.20	90	---Other	0%	kg	662.324
6902.90	00	-Other	0%	kg	662.329
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.			
6903.10	00	-Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	0%	kg	663.71
6903.20	00	-Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	0%	kg	663.72
6903.90	00	-Other	0%	kg	663.79
		II -OTHER CERAMIC PRODUCTS			
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
6904.10	00	-Building bricks	15%	kg	662.411
6904.90	00	-Other:			
6904.90	10	---Tiles	15%	kg	662.412
6904.90	90	---Other	15%	kg	662.419

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic			
6905.10	00	-Roofing tiles	15%	kg	662.421
6905.90	00	-Other	15%	kg	662.429
6906.00	00	Ceramic pipes, conduits, guttering and pipe fittings.	15%	kg	662.43
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.			
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:			
6907.21	00	--Of water absorption coefficient by weight not exceeding 0.5%	15%	kg&m ²	662.451
6907.22	00	--Of water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:			
6907.22	10	---Clay tiles	15%	kg&u	662.452
6907.22	90	---Other tiles	15%	kg&u	662.453
6907.23	00	--Of water absorption coefficient by weight exceeding 10%:			
6907.23	10	---Clay tiles	15%	kg&u	662.454
6907.23	90	---Other tiles	15%	kg&u	662.455
6907.30	00	-Mosaic cubes and the like, other than those of subheading 6907.40	5%	kg&u	662.456
6907.40	00	- Finishing ceramics	5%	kg&u	662.457
69.08		[Deleted]			
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	00	--Of porcelain or china	Free	kg	663.911
6909.12	00	--Articles having a hardness equivalent to 9 or more on the Mohs scale	Free	kg	663.912
6909.19	00	--Other	Free	kg	663.913
6909.90	00	-Other	Free	kg	663.919
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
		-Of porcelain or china:			
6910.10	00	---Sinks	15%	kg&u	812.211
6910.10	20	---Wash basins and wash basin pedestals	15%	kg&u	812.212
6910.10	30	---Baths	15%	kg&u	812.213

6910.10	40	---Bidets	15%	kg&u	812.214
6910.10	50	---Watercloset pans (lavatorybowls)	15%	kg&u	812.215
6910.10	60	---Flushingcisterns (tanks)	15%	kg&u	812.216
6910.10	70	---Urinals	15%	kg&u	812.217
6910.10	80	---Complete lavatorysets	15%	kg&u	812.218
6910.10	90	---Other	15%	kg&u	812.219
6910.90	00	-Other	15%	kg&u	812.29
69.11		Tableware, kitchenware, otherhouseholdarticles andtoilet articles, of porcelainor china.			
6911.10	00	-Tableware and kitchenware:			
6911.10	10	---Tableware	20%	kg	666.111
6911.10	20	---Kitchenware	20%	kg	666.112
6911.90	00	-Other	20%	kg	666.12
6912.00	00	Ceramictableware, kitchenware, otherhousehold articles andtoilet articles, other thanofporcelain or china.			
6912.00	10	---Tableware and kitchenware	20%	kg	666.131
6912.00	90	---Other	20%	kg	666.139
69.13		Statuettes andotherornamental ceramicarticles.			
6913.10	00	-Ofporcelain orchina	20%	kg	666.21
6913.90	00	-Other	20%	kg	666.29
69.14		Other ceramic articles.			
6914.10	00	-Ofporcelain orchina	20%	kg	663.991
6914.90	00	-Other	20%	kg	663.999

CHAPTER 70
GLASS AND GLASSWARE

Notes.

1. This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or part thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression "glass wool" means:

- (a) Mineral wools with silica (SiO₂) content not less than 60% by weight;
- (b) Mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or boric oxide (B₂O₃) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

1. For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7001.00		Cullet and other waste and scrap of glass; glass in the mass.			
7001.00	10	---Fragments and chippings	0%	kg	664.111
7001.00	90	---Other	0%	kg	664.112
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.			
7002.10	00	-Balls	0%	kg	664.121
7002.20	00	-Rods	0%	kg	664.122
		-Tubes:			
7002.31	00	--Of fused quartz or other fused silica	0%	kg	664.123
7002.32	00	--Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 200°C	0%	kg	664.124
7002.39	00	--Other	0%	kg	664.129
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
		-Non-wired sheets:			
7003.12	00	--Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0%	kg&m ²	664.511
7003.19	00	--Other	0%	kg&m ²	664.519
7003.20	00	-Wired sheets	0%	kg&m ²	664.52
7003.30	00	-Profiles	0%	kg&m ²	664.53
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7004.20	00	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0%	kg&m ²	664.31
7004.90	00	-Other glass	0%	kg&m ²	664.39
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	00	-Non-wired glass, having an absorbent, reflecting or non-reflecting layer	0%	kg&m ²	664.411
		-Other non-wired glass:			
7005.21	00	--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	0%	kg&m ²	664.412
7005.29	00	--Other	0%	kg&m ²	664.419
7005.30	00	-Wired glass	0%	kg&m ²	664.42
7006.00	00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	0%	kg	664.91
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.			
		-Toughened (tempered) safety glass:			
7007.11	00	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:			
7007.11	10	---Motorcar windscreens	20%	kg	664.711
7007.11	90	---Other	5%	kg	664.712
7007.19	00	--Other	5%	kg&m ²	664.719
		-Laminated safety glass:			
7007.21	00	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:			
7007.21	10	---Motorcar windscreens	20%	kg	664.721
7007.21	90	---Other	5%	kg	664.722
7007.29	00	--Other	5%	kg	664.729
7008.00	00	Multiple-walled insulating units of glass.	0%	kg	664.92
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.10	00	-Rear-view mirrors for vehicles	20%	kg	664.81
		-Other:			
7009.91	00	--Unframed	15%	kg	664.891
7009.92	00	--Framed	5%	kg	664.892

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	-Ampoules	Free	kg&u	665.92
7010.20	00	-Stoppers, lids and other closures	0%	kg&u	665.111
7010.90	00	-Other:			
7010.90	10	---Bottles for soft drinks, beers, wines and spirits	15%	kg&u	665.1191
7010.90	90	---Other	0%	kg&u	665.1199
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	00	-For electric lighting	0%	kg	664.931
7011.20	00	-For cathode-ray tubes	0%	kg	664.932
7011.90	00	-Other	0%	kg	664.939
[70.12]		Deleted			
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).			
7013.10	00	-Of glass-ceramics	20%	kg	665.21
		-Stemware drinking glasses, other than of glass ceramics:			
7013.22	00	--Of lead crystal	20%	kg	665.223
7013.28	00	--Other	20%	kg	665.224
		-Other drinking glasses, other than of glass ceramics:			
7013.33	00	--Of lead crystal	20%	kg	665.225
7013.37	00	--Other	20%	kg	665.226
		-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:			
7013.41	00	--Of lead crystal	20%	kg	665.231
7013.42	00	--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	20%	kg	665.232
7013.49	00	--Other	20%	kg	665.239
		-Other glassware:			
7013.91	00	--Of lead crystal	20%	kg	665.291
7013.99	00	--Other	20%	kg	665.299
7014.00	00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7014.00	10	---Signalling glassware and optical elements of glass, for road motor vehicles	20%	kg	665.951
7014.00	90	---Other	5%	kg	665.959
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	00	-Glasses for corrective spectacles	Free	kg	664.941
7015.90	00	-Other	5%	kg	664.949
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	00	-Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:			
7016.10	10	---Mosaic cubes	5%	kg	665.941
7016.10	90	---Other	20%	kg	665.949
7016.90	00	-Other:			
7016.90	10	---Tiles	5%	kg	665.961
7016.90	90	---Other	5%	kg	665.969
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
7017.10	00	-Of fused quartz or other fused silica	Free	kg	665.911
7017.20	00	-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	Free	kg	665.912
7017.90	00	-Other	Free	kg	665.919
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
7018.10	00	-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	0%	kg	665.931

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7018.20	00	-Glass microspheres not exceeding 1 mm in diameter	0%	kg	665.932
7018.90	00	-Other:			
7018.90	10	---Glass eyes	0%	kg	665.933
7018.90	90	---Other	20%	kg	665.939
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).			
		-Slivers, rovings, yarn and chopped strands:			
7019.11	00	--Chopped strands, of length of not more than 50 mm	0%	kg	651.951
7019.12	00	--Rovings	0%	kg	651.952
7019.19	00	--Other	0%	kg	651.959
		-Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:			
7019.31	00	--Mats	0%	kg	664.951
7019.32	00	--Thin sheets (voiles)	0%	kg	664.952
7019.39	00	--Other	0%	kg	664.953
7019.40	00	-Woven fabrics of rovings	0%	kg	654.61
		-Other woven fabrics:			
7019.51	00	--Of width not exceeding 30 cm	0%	kg	654.62
7019.52	00	--Of width exceeding 30 cm, plain weave, weighing less than 250g/m^2 , of filaments measuring per single yarn not more than 136 tex	0%	kg	654.63
7019.59	00	--Other	0%	kg	654.69
7019.90	00	-Other:			
7019.90	10	---Glass fibres (including glass wool)	0%	kg	664.954
7019.90	90	---Other	0%	kg	664.959
7020.00		Other articles of glass.			
7020.00	10	---Industrial articles	0%	kg	665.991
7020.00	20	---Glass inners for vacuum flasks or for other vacuum vessels	0%	kg	665.992
7020.00	90	---Other	20%	kg	665.999

SECTION XIV

**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS
STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL, AND ARTICLES
THEREOF; IMITATION JEWELLERY; COIN**

CHAPTER 71

**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS
STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION
JEWELLERY; COIN**

Notes.

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3(B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;

- (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression "precious metal" means silver, gold and platinum.
- (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including an intermetallic compound and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as an alloy of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 71.13, the expression "articles of jewellery" means:
- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pillboxes, powderboxes, chain purses or prayer beads).
- These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.
10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor

(except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight pass through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		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	00	-Natural pearls:			
7101.10	10	---Temporarily strung for convenience of transport	20%	kg	667.111
7101.10	90	---Other	20%	kg	667.119
		-Cultured pearls:			
7101.21	00	--Unworked:			
7101.21	10	---Temporarily strung for convenience of transport	20%	kg	667.121
7101.21	90	---Other	20%	kg	667.129
7101.22	00	--Worked:			
7101.22	10	---Temporarily strung for convenience of transport	20%	kg	667.131
7101.22	90	---Other	20%	kg	667.139
71.02		Diamonds, whether or not worked, but not mounted or set.			
7102.10	00	-Unsorted	20%	kg&ct	667.21
		-Industrial:			
7102.21	00	--Unworked or simply sawn, cleaved or bruted	20%	kg&ct	277.11
7102.29	00	--Other	20%	kg&ct	277.19
		-Non-industrial:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7102.31	00	--Unworked or simplysawn, cleaved or bruted	20%	kg&ct	667.22
7102.39	00	--Other	20%	kg&ct	667.29
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			
7103.10	00	-Unworked or simplysawn or roughly shaped:			
7103.10	10	---Temporarily strung for convenience of transport	20%	kg	667.311
7103.10	90	---Other	20%	kg	667.319
		-Otherwise worked:			
7103.91	00	--Rubies, sapphires and emeralds:			
7103.91	10	---Temporarily strung for convenience of transport	20%	kg&ct	667.391
7103.91	90	---Other	20%	kg&ct	667.392
7103.99	00	--Other:			
7103.99	10	---Temporarily strung for convenience of transport	20%	kg&ct	667.393
7103.99	90	---Other	20%	kg&ct	667.399
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	00	-Piezo-electric quartz	20%	kg&ct	667.41
7104.20	00	-Other, unworked or simplysawn or roughly shaped	20%	kg&ct	667.42
7104.90	00	-Other	20%	kg&ct	667.49
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.			
7105.10	00	-Of diamonds	5%	kg&ct	277.211
7105.90	00	-Other	5%	kg	277.219
		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	00	-Powder	5%	kg	681.141
		-Other:			
7106.91	00	--Unwrought	5%	kg	681.13
7106.92	00	--Semi-manufactured	5%	kg	681.142
7107.00	00	Base metals clad with silver, not further worked than semi-manufactured.	5%	kg	681.12

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR	SITC REV4
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
		-Non-monetary:			
7108.11	00	--Powder	5%	kg	971.011
7108.12	00	--Other unwrought forms:			
7108.12	10	---In bars	5%	kg	971.012
7108.12	90	---Other	5%	kg	971.013
7108.13	00	--Other semi-manufactured forms	5%	kg	971.014
7108.20	00	-Monetary	5%	kg	971.015
7109.00	00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	5%	kg	971.02
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.			
		-Platinum:			
7110.11	00	--Unwrought or in powder form	5%	kg	681.23
7110.19	00	--Other	5%	kg	681.251
		-Palladium:			
7110.21	00	--Unwrought or in powder form	5%	kg	681.241
7110.29	00	--Other	5%	kg	681.252
		-Rhodium:			
7110.31	00	--Unwrought or in powder form	5%	kg	681.242
7110.39	00	--Other	5%	kg	681.253
		-Iridium, osmium and ruthenium:			
7110.41	00	--Unwrought or in powder form	5%	kg	681.243
7110.49	00	--Other	5%	kg	681.259
7111.00	00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	5%	kg	681.22
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.			
7112.30	00	-Ash containing precious metal or precious metal compounds	5%	kg	971.031
		-Other:			
7112.91	00	--Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5%	kg	971.032
7112.92	00	--Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal	5%	kg	289.91

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7112.99	00	--Other	5%	kg	289.29
		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	00	--Of silver, whether or not plated or clad with other precious metal	20%	kg	897.311
7113.19	00	--Of other precious metal, whether or not plated or clad with precious metal:			
7113.19	10	---Of gold	20%	kg	897.312
7113.19	90	---Other	20%	kg	897.313
7113.20	00	-Of base metal clad with precious metal	20%	kg	897.314
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	00	--Of silver, whether or not plated or clad with other precious metal	20%	kg	897.321
7114.19	00	--Of other precious metal, whether or not plated or clad with precious metal	20%	kg	897.322
7114.20	00	-Of base metal clad with precious metal	20%	kg	897.323
71.15		Other articles of precious metal or of metal clad with precious metal.			
7115.10	00	-Catalysts in the form of wire cloth or grill, of platinum	5%	kg	897.41
7115.90	00	-Other	5%	kg	897.49
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
7116.10	00	-Of natural or cultured pearls	20%	kg	897.331
7116.20	00	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	20%	kg	897.332
71.17		Imitation jewellery.			
		-Of base metal, whether or not plated with precious metal:			
7117.11	00	--Cuff-links and studs	20%	kg	897.211
7117.19	00	--Other	20%	kg	897.219
7117.90	00	-Other	20%	kg	897.29
71.18		Coin.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7118.10	00	-Coin (other than gold coin), not being legal tender	Free	kg	961.00
7118.90	00	-Other:			
7118.90	10	---Gold coin	Free	kg	961.02
7118.90	90	---Other	Free	kg	961.09

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (i) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metal of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5,

it is classified;and

(c) A cermet of heading 81.13 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

IRON AND STEEL

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium

- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(i) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(j) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of any shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(k) Bars and rods, hot-rolled, in irregularly wound coils
Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(l) Other bars and rods
Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:
- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(m) Angles, shapes and sections
Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.
Chapter 72 does not include products of heading 73.01 or 73.02.

(n) Wire
Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(o) Hollow drill bars and rods
Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight:

- not more than 0.7% of carbon,
- 0.5% or more but not more than 1.9% of manganese, and

-0.6%ormorebutnotmorethan2.3%ofsilicon,butnootherelementina proportion thatwouldgivethesteel thecharacteristicsofanotheralloy steel.

2. Fortheclassificationofferro-alloysinthesubheadingsofheading72.02the following ruleshouldbeobserved:

Aferro-alloyisconsideredasbinaryandclassified undertherelevantsubheading (ifitexists)ifonlyoneofthealloyelementsexceedstheminimumpercentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternaryorquaternaryiftwo orthreealloyelementsexceed theminimum percentage.

Fortheapplicationofthisruletheunspecified"otherelements"referredtoin ChapterNote1(c)must eachexceed10% byweight.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		I - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
7201.10	00	-Non-alloy pig iron containing by weight 0.5% or less of phosphorus	0%	kg	671.21
7201.20	00	-Non-alloy pig iron containing by weight more than 0.5% of phosphorus	0%	kg	671.22
7201.50	00	-Alloy pig iron, spiegeleisen:			
7201.50	10	---Alloy pig iron	0%	kg	671.231
7201.50	20	---Spiegeleisen	0%	kg	671.232
72.02		Ferro-alloys.			
		- Ferro-manganese:			
7202.11	00	--Containing by weight more than 2% of carbon	0%	kg	671.41
7202.19	00	--Other	0%	kg	671.49
		- Ferro-silicon:			
7202.21	00	--Containing by weight more than 55% of silicon	0%	kg	671.511
7202.29	00	--Other	0%	kg	671.519
7202.30	00	- Ferro-silico-manganese	0%	kg	671.52
		- Ferro-chromium:			
7202.41	00	--Containing by weight more than 4% of carbon	0%	kg	671.531
7202.49	00	--Other	0%	kg	671.532
7202.50	00	- Ferro-silico-chromium	0%	kg	671.54
7202.60	00	- Ferro-nickel	0%	kg	671.55
7202.70	00	- Ferro-molybdenum	0%	kg	671.591
7202.80	00	- Ferro-tungsten and ferro-silico-tungsten	0%	kg	671.592
		-Other:			
7202.91	00	--Ferro-titanium and ferro-silico-titanium	0%	kg	671.593

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7202.92	00	--Ferro-vanadium	0%	kg	671.594
7202.93	00	--Ferro-niobium	0%	kg	671.595
7202.99	00	--Other	0%	kg	671.599
72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.			
7203.10	00	- Ferrous products obtained by direct reduction of iron ore	10%	kg	671.331
7203.90	00	-Other	0%	kg	671.339
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.10	00	-Waste and scrap of cast iron	0%	kg	282.1
		-Waste and scrap of alloy steel:			
7204.21	00	--Of stainless steel	0%	kg	282.21
7204.29	00	--Other	0%	kg	282.29
7204.30	00	-Waste and scrap of tinned iron or steel	0%	kg	282.31
		-Other waste and scrap:			
7204.41	00	--Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0%	kg	282.32
7204.49	00	--Other	0%	kg	282.39
7204.50	00	-Remelting scrap ingots	0%	kg	282.33
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.			
7205.10	00	-Granules	0%	kg	671.31
		-Powders:			
7205.21	00	--Of alloy steel	0%	kg	671.321
7205.29	00	--Other	0%	kg	671.329
		II-IRON AND NON-ALLOY STEEL			
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).			
7206.10	00	-Ingots:			
7206.10	10	---Of iron	0%	kg	672.411
7206.10	20	---Of non-alloy steel	0%	kg	672.412
7206.90	00	-Other:			
7206.90	10	---Of iron	0%	kg	672.451
7206.90	90	---Of non-alloy steel	0%	kg	672.459

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
72.07		Semi-finished products of iron or non-alloy steel.			
		-Containing by weight less than 0.25% of carbon:			
7207.11	00	--Of rectangular (including square) cross-section, the width measuring less than twice the thickness:			
7207.11	10	---Blooms and billets, of non-alloy steel	10%	kg	672.611
7207.11	90	---Other	0%	kg	672.619
7207.12	00	--Other, of rectangular (other than square) cross-section:			
7207.12	10	---Blooms and billets, of non-alloy steel	10%	kg	672.621
7207.12	90	---Other	0%	kg	672.629
7207.19	00	-Other:			
7207.19	10	---Blooms and billets, of non-alloy steel	10%	kg	672.691
7207.19	90	---Other	0%	kg	672.699
7207.20	00	-Containing by weight 0.25% or more of carbon:			
7207.20	10	---Blooms and billets, of non-alloy steel	10%	kg	672.71
7207.20	90	---Other	0%	kg	672.79
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	00	-In coils, not further worked than hot-rolled, with patterns in relief:			
7208.10	10	---Of a thickness of less than 3 mm	0%	kg	673.2111
7208.10	90	---Other	0%	kg	673.2119
		-Other, in coils, not further worked than hot-rolled, pickled:			
7208.25	00	--Of a thickness of 4.75 mm or more	0%	kg	673.2121
7208.26	00	--Of a thickness of 3 mm or more but less than 4.75 mm	0%	kg	673.2122
7208.27	00	--Of a thickness of less than 3 mm	0%	kg	673.2123
		-Other, in coils, not further worked than hot-rolled:			
7208.36	00	--Of a thickness exceeding 10 mm	0%	kg	673.2131
7208.37	00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	0%	kg	673.2132
7208.38	00	--Of a thickness of 3 mm or more but less than 4.75 mm	0%	kg	673.2133
7208.39	00	--Of a thickness of less than 3 mm	0%	kg	673.2134
7208.40	00	-Not in coils, not further worked than hot-rolled, with patterns in relief:			
7208.40	10	---Of a thickness of less than 3 mm	0%	kg	673.2411

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7208.40	90	---Other	0%	kg	673.2419
		-Other, not in coils, not furtherworked than hot-rolled :			
7208.51	00	--Ofathickness exceeding10 mm	0%	kg	673.2421
7208.52	00	--Ofathickness of 4.75mmor morebut not exceeding10 mm	0%	kg	673.2422
7208.53	00	--Ofathickness of 3 mm or morebut less than 4.75 mm	0%	kg	673.2423
7208.54	00	--Ofathickness of lessthan 3 mm	0%	kg	673.2424
7208.90	00	-Other:			
7208.90	10	---Ofathickness of less than 3 mm	0%	kg	673.511
7208.90	90	---Other	0%	kg	673.519
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 furtherworked than cold-rolled (cold-reduced):			
7209.15	00	--Ofathickness of 3mm or more	0%	kg	673.411
7209.16	00	--Ofathickness exceeding1 mm but less than 3mm	0%	kg	673.412
7209.17	00	--Ofathickness of 0.5mm or more but not exceeding1 mm	0%	kg	673.413
7209.18	00	--Ofathickness of lessthan 0.5 mm	0%	kg	673.414
		-Not in coils, not furtherworked than cold-rolled (cold reduced):			
7209.25	00	--Ofathickness of 3 mm or more	0%	kg	673.461
7209.26	00	--Ofathickness exceeding1 mm but less than 3mm	0%	kg	673.462
7209.27	00	--Ofathickness of 0.5mm or more but not exceeding1 mm	0%	kg	673.463
7209.28	00	--Ofathickness of lessthan 0.5 mm	0%	kg	673.464
7209.90	00	-Other:			
7209.90	10	---Ofathickness of less than 3 mm	0%	kg	673.521
7209.90	90	---Other	0%	kg	673.529
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	00	--Ofathickness of 0.5mm or more	0%	kg	674.211
7210.12	00	--Ofathickness of lessthan 0.5 mm	0%	kg	674.212
7210.20	00	-Plated or coated with lead, includingterne-plate	0%	kg	674.41
7210.30	00	-Electrolytically plated or coated with zinc:			
7210.30	10	---Ofathickness of less than 3 mm, corrugated	15%	kg	674.111
7210.30	20	---Ofathickness of less than 3 mm, other	0%	kg	674.112

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7210.30	90	---Other	0%	kg	674.119
		-Otherwise plated or coated with zinc:			
7210.41	00	--Corrugated:			
7210.41	10	---Of a thickness of less than 3 mm	15%	kg	674.131
7210.41	90	---Other	0%	kg	674.132
7210.49	00	--Other:			
7210.49	10	---Of a thickness of less than 3 mm	15%	kg	674.133
7210.49	90	---Other	0%	kg	674.139
7210.50	00	-Plated or coated with chromium oxides or with chromium and chromium oxides	0%	kg	674.42
		-Plated or coated with aluminium:			
7210.61	00	--Plated or coated with aluminium-zinc alloys:			
7210.61	10	---Of a thickness of less than 3 mm, corrugated	15%	kg	674.431
7210.61	20	---Of a thickness of less than 3 mm, other	0%	kg	674.432
7210.61	90	---Other	0%	kg	674.433
7210.69	00	--Other	0%	kg	674.439
7210.70	00	-Painted, varnished or coated with plastics:			
7210.70	10	---Of a thickness of less than 3 mm, corrugated	15%	kg	674.311
7210.70	20	---Of a thickness of less than 3 mm, other	0%	kg	674.312
7210.70	90	---Other	0%	kg	674.319
7210.90	00	-Other:			
7210.90	10	---Of a thickness of less than 3 mm, corrugated	15%	kg	674.441
7210.90	20	---Of a thickness of less than 3 mm, other	0%	kg	674.442
7210.90	90	---Other	0%	kg	674.449
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	00	--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	0%	kg	673.271
7211.14	00	--Other, of a thickness of 4.75 mm or more	0%	kg	673.272
7211.19	00	--Other:			
7211.19	10	---Of a thickness of less than 3 mm	0%	kg	673.291

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7211.19	90	---Other	0%	kg	673.299
		-Not further worked than cold-rolled (cold-reduced):			
7211.23	00	--Containing by weight less than 0.25% of carbon:			
7211.23	10	---Of a thickness of less than 3 mm	0%	kg	673.491
7211.23	90	---Other	0%	kg	673.492
7211.29	00	--Other:			
7211.29	10	---Of a thickness of less than 3 mm	0%	kg	673.493
7211.29	90	---Other	0%	kg	673.499
7211.90	00	-Other:			
7211.90	10	---Of a thickness of less than 3 mm	0%	kg	673.531
7211.90	90	---Other	0%	kg	673.539
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	00	-Plated or coated with tin	0%	kg	674.22
7212.20	00	-Electrolytically plated or coated with zinc:			
7212.20	10	---Of a thickness of less than 3 mm, corrugated	15%	kg	674.121
7212.20	20	---Of a thickness of less than 3 mm, other	0%	kg	674.122
7212.20	90	---Other	0%	kg	674.129
7212.30	00	-Otherwise plated or coated with zinc:			
7212.30	10	---Of a thickness of less than 3 mm, corrugated	15%	kg	674.141
7212.30	20	---Of a thickness of less than 3 mm, other	0%	kg	674.142
7212.30	90	---Other	0%	kg	674.149
7212.40	00	-Painted, varnished or coated with plastics:			
7212.40	10	---Of a thickness of less than 3 mm, corrugated	15%	kg	674.321
7212.40	20	---Of a thickness of less than 3 mm, other	0%	kg	674.322
7212.40	90	---Other	0%	kg	674.329
7212.50	00	-Otherwise plated or coated:			
7212.50	10	---Of a thickness of less than 3 mm, corrugated	15%	kg	674.511
7212.50	20	---Of a thickness of less than 3 mm, other	0%	kg	674.512
7212.50	90	---Other	0%	kg	674.519
7212.60	00	-Clad:			
7212.60	10	---Of a thickness of less than 3 mm, corrugated	15%	kg	674.521
7212.60	20	---Of a thickness of less than 3 mm, other	0%	kg	674.522

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7212.60	90	---Other	0%	kg	674.529
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
7213.10	00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process:			
7213.10	10	---Of iron	0%	kg	676.111
7213.10	90	---Of non-alloy steel	10%	kg	676.112
7213.20	00	-Other, of free-cutting steel	10%	kg	676.612
		-Other:			
7213.91	00	--Of circular cross-section measuring less than 14 mm in diameter:			
7213.91	10	---Of iron	0%	kg	676.191
7213.91	90	---Of non-alloy steel	10%	kg	676.192
7213.99	00	--Other:			
7213.99	10	---Of iron	0%	kg	676.193
7213.99	90	---Of non-alloy steel	10%	kg	676.194
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	00	- Forged:			
7214.10	10	---Of iron	0%	kg	676.431
7214.10	20	---Of non-alloy steel	0%	kg	676.432
7214.20	00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:			
7214.20	10	---Of iron	0%	kg	676.211
7214.20	90	---Of non-alloy steel	10%	kg	676.212
7214.30	00	-Other, of free-cutting steel	10%	kg	676.22
		-Other:			
7214.91	00	--Of rectangular (other than square) cross-section:			
7214.91	10	---Of iron	0%	kg	676.291
7214.91	90	---Of non-alloy steel	10%	kg	676.292
7214.99	00	--Other:			
7214.99	10	---Of iron	0%	kg	676.293

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7214.99	90	---Of non-alloy steel	10%	kg	676.294
72.15		Other bars and rods of iron or non-alloy steel.			
7215.10	00	-Of free-cutting steel, not further worked than cold-formed or cold-finished	0%	kg	676.31
7215.50	00	-Other, not further worked than cold-formed or cold-finished	0%	kg	676.33
7215.90	00	-Other:			
7215.90	10	---Of iron	0%	kg	676.441
7215.90	90	---Of non-alloy steel	0%	kg	676.449
72.16		Angles, shapes and sections of iron or non-alloy steel.			
7216.10	00	-U, or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	0%	kg	676.811
		-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:			
7216.21	00	--L sections	0%	kg	676.812
7216.22	00	--T sections	0%	kg	676.813
		-U, or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm or more:			
7216.31	00	--U sections	0%	kg	676.821
7216.32	00	--L sections	0%	kg	676.822
7216.33	00	--H sections	0%	kg	676.823
7216.40	00	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	0%	kg	676.824
7216.50	00	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:			
7216.50	10	---Angles, of non-alloy steel	10%	kg	676.831
7216.50	90	---Other	0%	kg	676.839
		-Angles, shapes and sections, not further worked than cold-formed or cold-finished:			
7216.61	00	--Obtained from flat-rolled products:			
7216.61	10	---Angles, of non-alloy steel	10%	kg	676.841
7216.61	90	---Other	0%	kg	676.842
7216.69	00	--Other:			
7216.69	10	---Angles, of non-alloy steel	10%	kg	676.843

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7216.69	90	---Other	0%	kg	676.849
		-Other:			
7216.91	00	--Cold-formed or cold-finished from flat-rolled products:			
7216.91	10	---Angles, of non-alloy steel	10%	kg	676.851
7216.91	90	---Other	0%	kg	676.852
7216.99	00	--Other	0%	kg	676.859
72.17		Wire of iron or non-alloy steel.			
7217.10	00	-Not plated or coated, whether or not polished:			
7217.10	10	---Of iron	0%	kg	678.141
7217.10	90	---Of non-alloy steel	10%	kg	678.142
7217.20	00	-Plated or coated with zinc	0%	kg	678.151
7217.30	00	-Plated or coated with other base metals	0%	kg	678.159
7217.90	00	-Other	0%	kg	678.19
		III-STAINLESS STEEL			
72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
7218.10	00	-Ingots and other primary forms	0%	kg	672.47
		-Other:			
7218.91	00	--Of rectangular (other than square) cross-section	0%	kg	672.811
7218.99	00	--Other	0%	kg	672.819
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	00	--Of a thickness exceeding 10 mm	0%	kg	675.311
7219.12	00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	0%	kg	675.312
7219.13	00	--Of a thickness of 3 mm or more but less than 4.75 mm	0%	kg	675.32
7219.14	00	--Of a thickness of less than 3 mm	0%	kg	675.33
		-Not further worked than hot-rolled, not in coils:			
7219.21	00	--Of a thickness exceeding 10 mm	0%	kg	675.341
7219.22	00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	0%	kg	675.342
7219.23	00	--Of a thickness of 3 mm or more but less than 4.75 mm	0%	kg	675.35
7219.24	00	--Of a thickness of less than 3 mm	0%	kg	675.36
		-Not further worked than cold-rolled (cold-reduced):			
7219.31	00	--Of a thickness of 4.75 mm or more	0%	kg	675.51

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7219.32	00	--Ofathickness of 3 mm or morebut less than 4.75 mm	0%	kg	675.52
7219.33	00	--Ofathickness exceeding1 mmbut less than 3mm	0%	kg	675.53
7219.34	00	--Ofathickness of 0.5mmor morebut not exceeding1 mm	0%	kg	675.54
7219.35	00	--Ofathickness of lessthan 0.5 mm	0%	kg	675.55
7219.90	00	-Other	0%	kg	675.71
72.20		Flat-rolledproductsofstainlesssteel,ofawidthof less than600 mm.			
		-Not furtherworked than hot-rolled:			
7220.11	00	--Ofathickness of 4.75mmor more	0%	kg	675.37
7220.12	00	--Ofathickness of lessthan 4.75 mm	0%	kg	675.38
7220.20	00	-Not furtherworked than cold-rolled (cold-reduced)	0%	kg	675.56
7220.90	00	-Other	0%	kg	675.72
7221.00	00	Bars and rods, hot-rolled, in irregularly wound coils, ofstainless steel.	0%	kg	676.15
72.22		Other bars and rods of stainless steel; angles, shapes andsectionsofstainless steel.			
		-Bars and rods, not further worked than hot-rolled, hot-drawn orextruded:			
7222.11	00	--Ofcircularcross-section	0%	kg	676.251
7222.19	00	--Other	0%	kg	676.259
7222.20	00	-Barsand rods,notfurtherworkedthancold-formed or cold-finished	0%	kg	676.34
7222.30	00	-Other bars and rods	0%	kg	676.45
7222.40	00	-Angles, shapesand sections:			
7222.40	10	---Angles	0%	kg	676.871
7222.40	20	---Shapesand sections	0%	kg	676.872
7223.00	00	Wireofstainless steel.	0%	kg	678.21
		IV -OTHER ALLOY STEEL; HOLLOW DRILL BARSAND RODS, OF ALLOY OR NON-ALLOY STEEL			
72.24		Otheralloysteeliningsorotherprimaryforms; Semi-finishedproductsofotheralloy steel.			
7224.10	00	-Ingots and otherprimaryforms	0%	kg	672.49
7224.90	00	-Other	0%	kg	672.82
72.25		Flat-rolledproductsofotheralloysteel,ofawidth of600 mmormore.			
		-Ofsilicon-electrical steel:			
7225.11	00	--Grain-oriented	0%	kg	675.111
7225.19	00	--Other	0%	kg	675.119
7225.30	00	-Other, not further worked than hot-rolled, in coils	0%	kg	675.41
7225.40	00	-Other, not further worked than hot-rolled, not in coils	0%	kg	675.42

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7225.50	00	-Other, not further worked than cold-rolled(cold-reduced)	0%	kg	675.61
		-Other:			
7225.91	00	--Electrolytically plated or coated with zinc	0%	kg	675.731
7225.92	00	--Otherwise plated or coated with zinc	0%	kg	675.732
7225.99	00	--Other	0%	kg	675.733
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.			
		-Of silicon-electrical steel:			
7226.11	00	--Grain-oriented	0%	kg	675.121
7226.19	00	--Other	0%	kg	675.129
7226.20	00	-Of high speed steel	0%	kg	675.2
		-Other:			
7226.91	00	--Not further worked than hot-rolled	0%	kg	675.43
7226.92	00	--Not further worked than cold-rolled(cold-reduced)	0%	kg	675.62
7226.99	00	--Other	0%	kg	675.74
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
7227.10	00	-Of high speed steel	0%	kg	676.17
7227.20	00	-Of silicon-manganese steel	0%	kg	676.195
7227.90	00	-Other	0%	kg	676.199
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.			
7228.10	00	-Bars and rods, of high speed steel	0%	kg	676.41
7228.20	00	-Bars and rods, of silicon-manganese steel	0%	kg	676.42
7228.30	00	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0%	kg	676.299
7228.40	00	-Other bars and rods, not further worked than forged	0%	kg	676.46
7228.50	00	-Other bars and rods, not further worked than cold-formed or cold-finished	0%	kg	676.39
7228.60	00	-Other bars and rods	0%	kg	676.47
7228.70	00	-Angles, shapes and sections:			
7228.70	10	---Angles	0%	kg	676.881
7228.70	20	---Shapes and sections	0%	kg	676.882
7228.80	00	-Hollow drill bars and rods	0%	kg	676.48
72.29		Wire of other alloy steel.			
7229.20	00	-Of silicon-manganese steel	0%	kg	678.292
7229.90	00	-Other	0%	kg	678.299

CHAPTER 73

ARTICLES OF IRON OR STEEL

Notes.

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.
2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16mm.

Additional CARICOM Guideline

1. Subheading 7319.40.90 covers, *inter alia*, dressmakers' pins, push pins, hat pins (other than those for personal adornment), pointed shanks for brooches and badges (whether or not with swivel joints or connections), pins and pointed shanks for fixing labels and pins for mounting insects. It does not cover hair-pins and curling pins (heading 96.15) and tie-pins and hat-pins for personal adornment (heading 71.17).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			
7301.10	00	-Sheet piling	0%	kg	676.861
7301.20	00	-Angles, shapes and sections	0%	kg	676.862
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, bed plates, ties and other materials specialized for jointing or fixing rails.			
7302.10	00	-Rails	0%	kg	677.01
7302.30	00	-Switch blades, crossing frogs, point rods and other crossing pieces	0%	kg	677.092
7302.40	00	-Fish-plates and sole plates	0%	kg	677.093
7302.90	00	-Other	0%	kg	677.099
7303.00	00	Tubes, pipes and hollow profiles, of cast iron.	0%	kg	679.11
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
		-Line pipe of a kind used for oil or gas pipelines:			
7304.11	00	--Of stainless steel	0%	kg	679.12
7304.19	00	--Other	0%	kg	679.12
		-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:			
7304.22	00	--Drill pipe of stainless steel	0%	kg	679.131
7304.23	00	--Other drill pipe	0%	kg	679.139
7304.24	00	--Other, of stainless steel	0%	kg	679.133
7304.29	00	--Other	0%	kg	679.139
		-Other, of circular cross-section, of iron or non-alloy steel:			
7304.31	00	--Cold-drawn or cold-rolled (cold-reduced)	0%	kg	679.141
7304.39	00	--Other	0%	kg	679.149
		-Other, of circular cross-section, of stainless steel:			
7304.41	00	--Cold-drawn or cold-rolled (cold-reduced)	0%	kg	679.151
7304.49	00	--Other	0%	kg	679.159
		-Other, of circular cross-section, of other alloy steel:			
7304.51	00	--Cold-drawn or cold-rolled (cold-reduced)	0%	kg	679.161
7304.59	00	--Other	0%	kg	679.169
7304.90	00	-Other	0%	kg	679.17

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	--Longitudinally submerged arc welded	0%	kg	679.311
7305.12	00	--Other, longitudinally welded	0%	kg	679.312
7305.19	00	--Other	0%	kg	679.319
7305.20	00	-Casing of a kind used in drilling for oil or gas	0%	kg	679.32
		-Other, welded:			
7305.31	00	--Longitudinally welded	0%	kg	679.331
7305.39	00	--Other	0%	kg	679.339
7305.90	00	-Other	0%	kg	679.39
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.			
		-Line pipe of a kind used for oil or gas pipelines:			
7306.11	00	--Welded, of stainless steel	0%	kg	679.411
7306.19	00	--Other	0%	kg	679.419
		-Casing and tubing of a kind used in drilling for oil or gas:			
7306.21	00	--Welded, of stainless steel	0%	kg	679.421
7306.29	00	--Other	0%	kg	679.429
7306.30	00	-Other, welded, of circular cross-section, of iron or non-alloy steel	0%	kg	679.431
7306.40	00	-Other, welded, of circular cross-section, of stainless steel	0%	kg	679.432
7306.50	00	-Other, welded, of circular cross-section, of other alloy steel	0%	kg	679.433
		-Other, welded, of non-circular cross-section:			
7306.61	00	--Of square or rectangular cross-section	0%	kg	679.411
7306.69	00	--Of other non-circular cross-section	0%	kg	679.449
7306.90	00	-Other	0%	kg	679.49
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
		-Cast fittings:			
7307.11	00	--Of non-malleable cast iron	0%	kg	679.51
7307.19	00	--Other	0%	kg	679.52
		-Other, of stainless steel:			
7307.21	00	--Flanges	0%	kg	679.53
7307.22	00	--Threaded elbows, bends and sleeves	0%	kg	679.54
7307.23	00	--Butt welding fittings	0%	kg	679.55

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7307.29	00	--Other	0%	kg	679.56
		-Other:			
7307.91	00	-- Flanges	0%	kg	679.591
7307.92	00	--Threaded elbows, bends and sleeves	0%	kg	679.592
7307.93	00	--Buttwelding fittings	0%	kg	679.593
7307.99	00	--Other	0%	kg	679.599
73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, latticemasts, 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	00	-Bridges and bridge-sections	0%	kg	691.11
7308.20	00	-Towers and latticemasts	0%	kg	691.12
7308.30	00	-Doors, windows and their frames and thresholds for doors	5%	kg	691.13
7308.40	00	-Equipment for scaffolding, shuttering, propping or pit-propping	0%	kg	691.14
7308.90	00	-Other	5%	kg	691.19
7309.00	00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7309.00	10	---Petrol, oil and gas tanks	0%	kg	692.111
7309.00	20	---Water tanks	0%	kg	692.112
7309.00	90	---Other	0%	kg	692.119
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7310.10	00	-Of a capacity of 50 litres or more	0%	kg	692.411
		-Of a capacity of less than 50 litres:			
7310.21	00	--Cans which are to be closed by soldering or crimping	15%	kg	692.412
7310.29	00	--Other	0%	kg	692.419

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7311.00	00	Containers for compressed or liquefied gas, of iron or steel.	0%	kg	692.43
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
7312.10	00	-Stranded wire, ropes and cables:			
7312.10	10	---Stranded wire	15%	kg	693.111
7312.10	20	---Cables	15%	kg	693.112
7312.10	30	---Ropes	5%	kg	693.113
7312.90	00	-Other	5%	kg	693.119
73.13	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.			
7313.00	10	---Barbed wire, of iron or steel	15%	kg	693.21
7313.00	90	---Other	15%	kg	693.29
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	00	--Endless bands for machinery, of stainless steel	15%	kg	693.511
7314.14	00	--Other woven cloth, of stainless steel	15%	kg	693.513
7314.19	00	--Other:			
7314.19	10	---Gauze	15%	kg	693.514
7314.19	90	---Other	15%	kg	693.515
7314.20	00	-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:			
7314.20	10	---Grill	15%	kg	693.521
7314.20	90	---Other	15%	kg	693.529
		-Other grill, netting and fencing, welded at the intersection:			
		--Plated or coated with zinc:			
7314.31	10	---Grill	15%	kg	693.531
7314.31	90	---Other	15%	kg	693.532
7314.39	00	--Other	15%	kg	693.539
		-Other cloth, grill, netting and fencing:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7314.41	00	--Plated or coated with zinc:			
7314.41	10	---Grill	15%	kg	693.541
7314.41	90	---Other	15%	kg	693.542
7314.42	00	--Coated with plastics:			
7314.42	10	---Grill	15%	kg	693.543
7314.42	90	---Other	15%	kg	693.544
7314.49	00	--Other	15%	kg	693.549
7314.50	00	-Expanded metal	5%	kg	693.55
73.15		Chain and parts thereof, of iron or steel.			
		-Articulated link chain and parts thereof:			
7315.11	00	--Roller chain	0%	kg	748.31
7315.12	00	--Other chain	0%	kg	748.32
7315.19	00	--Parts	0%	kg	748.39
7315.20	00	-Skid chain	0%	kg	699.21
		-Other chain:			
7315.81	00	--Stud-link	0%	kg	699.221
7315.82	00	--Other, welded link	0%	kg	699.222
7315.89	00	--Other	0%	kg	699.223
7315.90	00	-Other parts	0%	kg	699.229
73.16		Anchors, grapnels and parts thereof, of iron or steel.	0%	kg	699.61
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.			
7317.00	10	---Masonry and roofing nails	0%	kg	694.11
7317.00	20	---Other nails	15%	kg	694.12
7317.00	30	---Tacks	0%	kg	694.13
7317.00	40	---Staples	15%	kg	694.14
7317.00	90	---Other	0%	kg	694.19
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	00	--Coach screws	0%	kg	694.211
7318.12	00	--Other wood screws	0%	kg	694.212
7318.13	00	--Screw hooks and screw rings	0%	kg	694.213

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7318.14	00	--Self-tappingscrews	0%	kg	694.214
7318.15	00	--Other screws and bolts, whether or not with their nuts or washers	0%	kg	694.215
7318.16	00	--Nuts	0%	kg	694.216
7318.19	00	--Other	0%	kg	694.219
		-Non-threaded articles:			
7318.21	00	--Spring washers and other lock washers	0%	kg	694.221
7318.22	00	--Other washers	0%	kg	694.222
7318.23	00	--Rivets	0%	kg	694.223
7318.24	00	--Cotters and cotter-pins	0%	kg	694.224
7318.29	00	--Other	0%	kg	694.229
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos 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.			
7319.40	00	-Safety pins and other pins:			
7319.40	10	---Safety pins	5%	kg	699.321
7319.40	20	---Ordinary pins	15%	kg	699.322
7319.40	90	---Other, as described in Additional CARICOM Guideline 1	5%	kg	699.329
7319.90	00	-Other:			
7319.90	10	---Sewing, darning or embroidery needles	5%	kg	699.311
7319.90	90	---Other	5%	kg	699.319
73.20		Springs and leaves for springs, of iron or steel.			
7320.10	00	-Leaf-springs and leaves therefor:			
7320.10	10	---For road motor vehicles	20%	kg	699.411
7320.10	90	---Other	0%	kg	699.412
7320.20	00	-Helical springs:			
7320.20	10	---For road motor vehicles	20%	kg	699.413
7320.20	90	---Other	0%	kg	699.414
7320.90	00	-Other:			
7320.90	10	---For road motor vehicles	20%	kg	699.415
7320.90	90	---Other	0%	kg	699.419

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV 4
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	00	-- For gas fuel or for both gas and other fuels:			
7321.11	10	--- Stoves and ranges	20%	kg&u	697.311
7321.11	20	--- Cookers	20%	kg&u	697.312
7321.11	30	--- Barbecues	20%	kg&u	697.313
7321.11	90	--- Other	20%	kg&u	697.314
7321.12	00	-- For liquid fuel:			
7321.12	10	--- Stoves and ranges	20%	kg&u	697.315
7321.12	20	--- Cookers	20%	kg&u	697.316
7321.12	30	--- Barbecues	20%	kg&u	697.317
7321.12	90	--- Other	20%	kg&u	697.318
7321.19	00	-- Other, including appliances for solid fuel:			
7321.19	10	--- Stoves and ranges	20%	kg&u	697.3191
7321.19	20	--- Cookers	20%	kg&u	697.3192
7321.19	30	--- Barbecues	20%	kg&u	697.3193
7321.19	90	--- Other	20%	kg&u	697.3199
		-Other appliances:			
7321.81	00	-- For gas fuel or for both gas and other fuels	20%	kg&u	697.321
7321.82	00	-- For liquid fuel	20%	kg&u	697.322
7321.89	00	-- Other, including appliances for solid fuel	20%	kg&u	697.323
7321.90	00	-Parts	0%	kg	697.33
73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.			
		-Radiators and parts thereof:			
7322.11	00	-- Of cast iron	5%	kg	812.111
7322.19	00	-- Other	5%	kg	812.119
7322.90	00	-Other	5%	kg	812.15

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	-Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:			
7323.10	10	---Iron or steel wool	20%	kg	697.441
7323.10	20	---Pot scourers and scouring or polishing pads	20%	kg	697.442
7323.10	90	---Other	20%	kg	697.449
		-Other:			
7323.91	00	--Of cast iron, not enamelled	20%	kg	697.411
7323.92	00	--Of cast iron, enamelled	20%	kg	697.412
7323.93	00	--Of stainless steel:			
7323.93	10	---Baking pans	20%	kg	697.4131
7323.93	20	---Buckets	20%	kg	697.4132
7323.93	30	---Dust bins	20%	kg	697.4133
7323.93	40	---Funnels	20%	kg	697.4134
7323.93	50	---Watering cans	20%	kg	697.4135
7323.93	60	---Clothes hangers	20%	kg	697.4136
7323.93	70	---Letter boxes	20%	kg	697.4137
7323.93	80	---Other	20%	kg	697.4139
7323.93	90	---Parts	5%	kg	697.4138
7323.94	00	--Of iron (other than cast iron) or steel, enamelled:			
7323.94	10	---Baking pans	20%	kg	697.4141
7323.94	20	---Buckets	20%	kg	697.4142
7323.94	30	---Dust bins	20%	kg	697.4143
7323.94	40	---Funnels	20%	kg	697.4144
7323.94	50	---Watering cans	20%	kg	697.4145
7323.94	60	---Clothes hangers	20%	kg	697.4146
7323.94	70	---Letter boxes	20%	kg	697.4147
7323.94	80	---Other	20%	kg	697.4149
7323.94	90	-Parts	5%	kg	697.4148
7323.99	00	-Other	20%	kg	697.419

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
73.24		Sanitaryware and parts thereof, of iron or steel.			
7324.10	00	-Sinks and wash basins, of stainless steel	5%	kg	697.511
		-Baths:			
7324.21	00	--Of cast iron, whether or not enamelled	5%	kg	697.512
7324.29	00	--Other	5%	kg	697.513
7324.90	00	-Other, including parts:			
7324.90	20	---Other sanitaryware	5%	kg	697.519
7324.90	70	---Parts of sinks and wash basins	5%	kg	697.517
7324.90	80	---Parts of other sanitaryware	5%	kg	697.518
73.25		Other cast articles of iron or steel.			
7325.10	00	-Of non-malleable cast iron	20%	kg	699.62
		-Other:			
7325.91	00	--Grinding balls and similar articles for mills	0%	kg	699.631
7325.99	00	--Other	20%	kg	699.639
73.26		Other articles of iron or steel.			
		- Forged or stamped, but not further worked:			
7326.11	00	--Grinding balls and similar articles for mills	0%	kg	699.651
7326.19	00	--Other	20%	kg	699.659
7326.20	00	-Articles of iron or steel wire	20%	kg	699.67
7326.90	00	-Other:			
7326.90	10	---Handcuffs	20%	kg	699.691
7326.90	90	---Other	20%	kg	699.699

CHAPTER 74

COPPER AND ARTICLES THEREOF

Chapter Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Refined copper**

Metal containing at least 99.85% by weight of copper; or
 Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limits specified in the following table:

TABLE—Other elements

Element		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements*, each		0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limits specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.53.

(d) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles")

and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(g) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) **Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7401.00	00	Copper mattes; cement copper (precipitated copper).	0%	kg	283.2
7402.00	00	Unrefined copper; copper anodes for electrolytic refining.	0%	kg	682.11
74.03		Refined copper and copper alloys, unwrought.			
		- Refined copper:			
7403.11	00	-- Cathodes and sections of cathodes	0%	kg	682.121
7403.12	00	-- Wire-bars	0%	kg	682.122
7403.13	00	-- Billets	0%	kg	682.123
7403.19	00	-- Other	0%	kg	682.129
		- Copper alloys:			
7403.21	00	-- Copper-zinc base alloys (brass)	0%	kg	682.141
7403.22	00	-- Copper-tin base alloys (bronze)	0%	kg	682.142
7403.29	00	-- Other copper alloys (other than master alloys of heading No. 74.05)	0%	kg	682.149
7404.00	00	Copper waste and scrap.	0%	kg	288.21
7405.00	00	Master alloys of copper.	0%	kg	682.13
74.06		Copper powders and flakes.			
7406.10	00	- Powders of non-lamellar structure	0%	kg	682.621
7406.20	00	- Powders of lamellar structure; flakes	0%	kg	682.622
74.07		Copper bars, rods and profiles.			
7407.10	00	- Of refined copper	0%	kg	682.31
		- Of copper alloys:			
7407.21	00	-- Of copper-zinc base alloys (brass)	0%	kg	682.321
7407.29	00	-- Other	0%	kg	682.329
74.08		Copper wire.			
		- Of refined copper:			
7408.11	00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	0%	kg	682.411
7408.19	00	-- Other	0%	kg	682.419
		- Of copper alloys:			
7408.21	00	-- Of copper-zinc base alloys (brass)	0%	kg	682.421
7408.22	00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0%	kg	682.422
7408.29	00	-- Other	0%	kg	682.429
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.			
		- Of refined copper:			
7409.11	00	-- In coils	0%	kg	682.511

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7409.19	00	--Other	0%	kg	682.519
		-Of copper-zinc base alloys (brass):			
7409.21	00	--In coils	0%	kg	682.521
7409.29	00	--Other	0%	kg	682.522
		-Of copper-tin base alloys (bronze):			
7409.31	00	--In coils	0%	kg	682.523
7409.39	00	--Other	0%	kg	682.524
7409.40	00	-Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0%	kg	682.525
7409.90	00	-Of other copper alloys	0%	kg	682.529
74.10		Copper foil (whether or not printed or backed with paper, paperboard, plastic or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm.			
		-Not backed:			
7410.11	00	--Of refined copper	0%	kg	682.611
7410.12	00	--Of copper alloys	0%	kg	682.612
		-Backed:			
7410.21	00	--Of refined copper	0%	kg	682.613
7410.22	00	--Of copper alloys	0%	kg	682.614
74.11		Copper tubes and pipes.			
7411.10	00	-Of refined copper	0%	kg	682.711
		-Of copper alloys:			
7411.21	00	--Of copper-zinc base alloys (brass)	0%	kg	682.712
7411.22	00	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0%	kg	682.713
7411.29	00	--Other	0%	kg	682.714
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).			
7412.10	00	-Of refined copper	0%	kg	682.725
7412.20	00	-Of copper alloys	0%	kg	682.726
7413.00	00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	0%	kg	693.12
[74.14]		Deleted			
74.15		Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.			
7415.10	00	-Nails and tacks, drawing pins, staples and similar articles	0%	kg	694.31

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Other articles, not threaded:			
7415.21	00	--Washers (including spring washers)	0%	kg	694.321
7415.29	00	--Other	0%	kg	694.329
		-Other threaded articles:			
7415.33	00	--Screws; bolts and nuts	0%	kg	694.333
7415.39	00	--Other	0%	kg	694.339
[74.16]		Deleted			
[74.17]		Deleted			
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.			
7418.10	00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	20%	kg	697.429
7418.20	00	-Sanitary ware and parts thereof	20%	kg	697.52
74.19		Other articles of copper.			
7419.10	00	-Chain and parts thereof	0%	kg	699.71
		-Other:			
7419.91	00	--Cast, moulded, stamped or forged, but not further worked	0%	kg	699.731
7419.99		--Other:			
7419.99	10	---Copper springs	0%	kg	699.732
7419.99	90	---Other	5%	kg	699.739

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Nickel, not alloyed**

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limits specified in the following table:

TABLE- Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4

Other elements, each	0.3

(b) **Nickel alloys**

Metallurgical substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements is greater than the limits specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV4
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10	00	-Nickel mattes	0%	kg	284.21
7501.20	00	-Nickel oxide sinters and other intermediate products of nickel metallurgy	0%	kg	284.22
75.02		Unwrought nickel.			
7502.10	00	-Nickel, not alloyed	0%	kg	683.11
7502.20	00	-Nickel alloys	0%	kg	683.12
7503.00	00	Nickel waste and scrap.	0%	kg	288.22
7504.00	00	Nickel powders and flakes.	0%	kg	683.23
75.05		Nickel bars, rods, profiles and wire.			
		-Bars, rods and profiles:			
7505.11	00	--Of nickel, not alloyed	0%	kg	683.211
7505.12	00	--Of nickel alloys	0%	kg	683.212
		-Wire:			
7505.21	00	--Of nickel, not alloyed	0%	kg	683.213
7505.22	00	--Of nickel alloys	0%	kg	683.214
75.06		Nickel plates, sheets, strip and foil.			
7506.10	00	-Of nickel, not alloyed	0%	kg	683.241
7506.20	00	-Of nickel alloys	0%	kg	683.242
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			
		-Tubes and pipes:			
7507.11	00	--Of nickel, not alloyed	0%	kg	683.221
7507.12	00	--Of nickel alloys	0%	kg	683.222
7507.20	00	-Tube or pipe fittings	0%	kg	683.223
75.08		Other articles of nickel.			
7508.10	00	-Cloth, grill and netting, of nickel wire	0%	kg	699.751
7508.90	00	-Other:			
7508.90	10	---Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	0%	kg	699.752
7508.90	90	---Other	0%	kg	699.759

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Chapter Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limits specified in the following table:

TABLE- Other elements

Element	Limiting content % by weight
Fe+Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limits specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

Additional CARICOM Guideline

1. Subheading 7616.10 does not include nails, tacks and such articles with heads of copper or copper alloys (heading 74.15).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
76.01		Unwrought aluminium.			
7601.10	00	-Aluminium, not alloyed	0%	kg	684.11
7601.20	00	-Aluminium alloys	0%	kg	684.12
7602.00	00	Aluminium waste and scrap.	0%	kg	288.23
76.03		Aluminium powders and flakes.			
7603.10	00	-Powders of non-lamellar structure	0%	kg	684.251
7603.20	00	-Powders of lamellar structure; flakes	0%	kg	684.252
76.04		Aluminium bars, rods and profiles.			
7604.10	00	-Of aluminium, not alloyed	15%	kg	684.211
		-Of aluminium alloys:			
7604.21	00	--Hollow profiles	15%	kg	684.212
7604.29	00	--Other	15%	kg	684.219
76.05		Aluminium wire.			
		-Of aluminium, not alloyed:			
7605.11	00	--Of which the maximum cross-sectional dimension exceeds 7 mm	0%	kg	684.223

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7605.19	00	--Other	0%	kg	684.221
		-Of aluminium alloys:			
7605.21	00	--Of which the maximum cross-sectional dimension exceeds 7 mm	0%	kg	684.222
7605.29	00	--Other	0%	kg	684.229
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.			
		-Rectangular (including square):			
7606.11		--Of aluminium, not alloyed:			
7606.11	10	---Flat sheets	0%	kg	684.231
7606.11	20	---Corrugated sheets	0%	kg	684.232
7606.12	00	--Of aluminium alloys:			
7606.12	10	---Flat sheets	0%	kg	684.233
7606.12	20	---Corrugated sheets	0%	kg	684.234
7606.90	00	-Other:			
7606.91	00	--Of aluminium, not alloyed	0%	kg	684.235
7606.92	00	--Of aluminium alloys	0%	kg	684.236
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	00	--Rolled but not further worked	5%	kg	684.241
7607.19	00	--Other	5%	kg	684.242
7607.20	00	-Backed	0%	kg	684.243
76.08		Aluminium tubes and pipes.			
7608.10	00	-Of aluminium, not alloyed	15%	kg	684.261
7608.20	00	-Of aluminium alloys	15%	kg	684.262
7609.00	00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	0%	kg	684.27
76.10		Aluminium structures (excluding pre-fabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.			
7610.10	00	-Doors, windows and their frames and thresholds for doors	10%	kg	691.21

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
7610.90	00	-Other:			
7610.90	10	---Complete structures	10%	kg	691.291
7610.90	90	---Other	5%	kg	691.299
7611.00	00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than 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.			
7611.00	10	---Water storage tanks	10%	kg	692.121
7611.00	90	---Other	0%	kg	692.129
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7612.10	00	-Collapsible tubular containers:			
7612.10	10	---Cans	0%	kg	692.421
7612.10	90	---Other	0%	kg	692.422
7612.90	00	-Other:			
7612.90	10	---Cans	0%	kg	692.423
7612.90	90	---Other	0%	kg	692.429
7613.00	00	Aluminium containers for compressed or liquefied gas.	0%	kg	692.44
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.			
7614.10	00	-With steel core	0%	kg	693.131
7614.90	00	-Other	0%	kg	693.139

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.			
7615.10	00	-Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
7615.10	10	---Pot scourers and scouring or polishing pads, gloves and the like	20%	kg	697.431
7615.10	20	---Saucepans	20%	kg	697.432
7615.10	30	---Baking, stew and frying pans	20%	kg	697.433
7615.10	80	---Other table, kitchen or household articles	20%	kg	697.434
7615.10	90	---Parts of table, kitchen or household articles	5%	kg	697.435
7615.20	00	-Sanitary ware and parts thereof:			
7615.20	10	---Sanitary ware	20%	kg	697.531
7615.20	20	---Parts	5%	kg	697.532
76.16		Other articles of aluminium.			
7616.10	00	-Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	0%	kg	694.4
		-Other:			
7616.91	00	--Cloth, grill, netting and fencing, of aluminium wire	0%	kg	699.791
7616.99		--Other:			
7616.99	10	---Expanded metal	0%	kg	699.792
7616.99	90	---Other	0%	kg	699.799

CHAPTER 77

(RESERVED FOR POSSIBLE FUTURE USE IN THE
HARMONISED SYSTEM)

CHAPTER 78

LEAD AND ARTICLES THEREOF

Chapter Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals,

rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limits specified in the following table:

TABLE- Other elements

Element	Limiting content % by weight
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
78.01		Unwrought lead.			
7801.10	00	-Refined lead	5%	kg	685.12
		-Other:			
7801.91	00	--Containing by weight antimony as the principal other element	5%	kg	685.111
7801.99	00	--Other	5%	kg	685.119
7802.00	00	Lead waste and scrap.	5%	kg	288.24
[78.03]		Deleted			
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.			
		-Plates, sheets, strip and foil:			
7804.11	00	--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	5%	kg	685.221
7804.19	00	--Other	5%	kg	685.222
7804.20	00	-Powders and flakes	5%	kg	685.223
[78.05]		Deleted			
7806.00		Other articles of lead.			
7806.00	10	---Lead bars, rods, profiles and wire	5%	kg	699.761
7806.00	20	---Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5%	kg	699.762
7806.00	90	---Other	5%	kg	699.769

CHAPTER 79

ZINC AND ARTICLES THEREOF

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
79.01		Unwrought zinc.			
		-Zinc, not alloyed:			
7901.11	00	--Containing by weight 99.99% or more of zinc	0%	kg	686.111
7901.12	00	--Containing by weight less than 99.99% of zinc	0%	kg	686.112
7901.20	00	-Zinc alloys	0%	kg	686.12
7902.00	00	Zinc waste and scrap.	0%	kg	288.25
79.03		Zinc dust, powders and flakes.			
7903.10	00	-Zinc dust	0%	kg	686.331
7903.90	00	-Other	0%	kg	686.339
7904.00	00	Zinc bars, rods, profiles and wire.	0%	kg	686.31
7905.00	00	Zinc plates, sheets, strip and foil.	0%	kg	686.32
[79.06]		Deleted			
79.07		Other articles of zinc.			
7907.00	10	---Gutters, roofcapping, skylight frames and other fabricated building components	5%	kg	699.771
7907.00	20	---Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5%	kg	699.772
7907.00	90	---Other	5%	kg	699.779

CHAPTER 80

TIN AND ARTICLES THEREOF

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
 - of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Tin, not alloyed**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limits specified in the following table:

TABLE- Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

(b) **Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1%; or

- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
80.01		Unwrought tin.			
8001.10	00	-Tin, not alloyed	0%	kg	687.11
8001.20	00	-Tin alloys	0%	kg	687.12
8002.00	00	Tin waste and scrap.	0%	kg	288.26
8003.00	00	Tin bars, rods, profiles and wire.	0%	kg	687.21
[80.04]		Deleted			
[80.05]		Deleted			
[80.06]		Deleted			
80.07		Other articles of tin.			
8007.00	10	---Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	0%	kg	699.781
8007.00	20	---Tin 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; tin powders and flakes.	0%	kg	699.782
8007.00	30	---Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	0%	kg	699.783
8007.00	90	---Other	0%	kg	699.789

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note.

- Note1toChapter74,defining"barsandrods","profiles","wire"and"plates, sheets,stripandfoil" applies,*mutatis mutandis*, to thisChapter.

HS	CET	DESCRIPTIONOFGOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
81.01		Tungsten(wolfram) andarticles thereof, including wasteandscrap.			
8101.10	00	-Powders	0%	kg	689.111
		-Other:			
8101.94	00	--Unwrought tungsten, includingbars and rods obtained simplybysintering	0%	kg	689.113
8101.96	00	--Wire	0%	kg	689.116
8101.97	00	--Waste and scrap	0%	kg	689.115
8101.99	00	--Other	0%	kg	689.119
81.02		Molybdenumandarticles thereof, includingwaste andscrap.			
8102.10	00	-Powders	0%	kg	689.121
		-Other:			
8102.94	00	--Unwrought, including bars and rods obtained simplybysintering	0%	kg	689.123
8102.95	00	--Bars androds, other than thoseobtained simply by sintering,profiles,plates,sheets,stripandfoil	0%	kg	689.921
8102.96	00	--Wire	0%	kg	689.922
8102.97	00	--Waste and scrap	0%	kg	689.923
8102.99	00	--Other	0%	kg	689.929
81.03		Tantalumandarticles thereof, including wasteand scrap			
8103.20	00	-Unwrought, includingbars and rods obtained simply bysintering; powders	0%	kg	699.23
8103.30	00	-Waste and scrap	0%	kg	689.992
8103.90	00	-Other	0%	kg	699.93
81.04		Magnesiumandarticlesthereof, includingwaste andscrap.			
8104.10		-Unwrought:			
8104.11	00	--Containingat least 99.8% byweight of magnesium	0%	kg	689.151
8104.19	00	--Other	0%	kg	689.159
8104.20	00	-Waste and scrap	0%	kg	689.14
8104.30	00	-Raspings, turnings andgranules,graded accordingto size; powders	0%	kg	689.941

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8104.90	00	-Other:			
8104.90	10	--Wrought bars, rods, angles, shapes and sections; wire; wrought plates, sheets and strip; foil; raspings and shavings of uniform size, powders and flakes; tubes and pipes and blanks therefor; hollow bars	0%	kg	689.942
8104.90	90	---Other	0%	kg	689.949
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
8105.20	00	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0%	kg	689.87
8105.30	00	-Waste and scrap	0%	kg	689.811
8105.90	00	-Other	0%	kg	689.81
8106.00	00	Bismuth and articles thereof, including waste and scrap.	0%	kg	689.92
81.07		Cadmium and articles thereof, including waste and scrap.			
8107.20	00	-Unwrought cadmium; powders	0%	kg	689.821
8107.30	00	-Waste and scrap	0%	kg	689.822
8107.90	00	-Other	0%	kg	689.83
81.08		Titanium and articles thereof, including waste and scrap.			
8108.20	00	-Unwrought titanium; powders	0%	kg	689.831
8108.30	00	-Waste and scrap	0%	kg	689.833
8108.90	00	-Other	0%	kg	689.85
81.09		Zirconium and articles thereof, including waste and scrap.			
8109.20	00	-Unwrought zirconium; powders	0%	kg	689.84
8109.30	00	-Waste and scrap	0%	kg	689.844
8109.90	00	-Other	0%	kg	689.87
81.10		Antimony and articles thereof, including waste and scrap.			
8110.10	00	-Unwrought antimony; powders	0%	kg	689.85
8110.20	00	-Waste and scrap	0%	kg	689.86
8110.90	00	-Other	0%	kg	689.89
8111.00	00	Manganese and articles thereof, including waste and scrap.	0%	kg	689.941
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium and articles of these metals, including waste and scrap.			
		-Beryllium:			
8112.12	00	--Unwrought; powders	0%	kg	689.913
8112.13	00	--Waste and scrap	0%	kg	689.914
8112.19	00	--Other	0%	kg	689.95
		-Chromium:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8112.21	00	--Unwrought;powders	0%	kg	689.711
8112.22	00	--Waste and scrap	0%	kg	689.714
8112.29	00	--Other	0%	kg	689.729
		-Thallium:			
8112.51	00	--Unwrought;powders	0%	kg	689.981
8112.52	00	--Waste and scrap	0%	kg	689.991
8112.59	00	--Other	0%	kg	689.999
		-Other:			
8112.92	00	--Unwrought;wasteandscrap; powders	0%	kg	689.92
8112.99	00	--Other	0%	kg	#
8113.00	00	Cermets andarticles thereof, includingwasteand scrap.	0%	kg	689.99

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive material on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.
Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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, hedgeshears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.			
8201.10	00	-Spades and shovels	Free	kg	695.11
8201.30	00	-Mattocks, picks, hoes and rakes:			
8201.30	10	---Mattocks	Free	kg&u	695.131
8201.30	20	---Picks	Free	kg&u	695.132
8201.30	30	---Hoes	Free	kg&u	695.133
8201.30	90	---Rakes	Free	kg&u	695.134
8201.40	00	-Axes, bill hooks and similar hewing tools:			
8201.40	10	---Axes	Free	kg&u	695.141
8201.40	20	---Machetes (cutlasses)	Free	kg&u	695.142
8201.40	90	---Other	Free	kg&u	695.149
8201.50	00	-Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	kg	695.15
8201.60	00	-Hedgeshears, two-handed pruning shears and similar two-handed shears	Free	kg	695.16
8201.90	00	-Other hand tools of a kind used in agriculture, horticulture or forestry	Free	kg	695.19
82.02		Handsaws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
8202.10	00	-Hand saws	0%	kg	695.21
8202.20	00	-Band saw blades	0%	kg	695.51
		-Circular saw blades (including slitting or slotting saw blades):			
8202.31	00	--With working part of steel	0%	kg	695.52
8202.39	00	--Other, including parts	0%	kg	695.53
8202.40	00	-Chain saw blades	0%	kg	695.54
		-Other saw blades:			
8202.91	00	--Straight saw blades, for working metal	0%	kg	695.55
8202.99	00	--Other	0%	kg	695.59
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	00	-Files, rasps and similar tools	0%	kg	695.22
8203.20	00	-Pliers (including cutting pliers), pincers, tweezers and similar tools	0%	kg	695.231

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8203.30	00	-Metal cutting shears and similar tools	0%	kg	695.232
8203.40	00	-Pipe-cutters, bolt croppers, perforating punches and similar tools	0%	kg	695.234
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.			
		-Hand-operated spanners and wrenches:			
8204.11	00	--Non-adjustable	0%	kg	695.31
8204.12	00	--Adjustable	0%	kg	695.32
8204.20	00	-Interchangeable spanner sockets, with or without handles	0%	kg	695.33
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.			
8205.10	00	-Drilling, threading or tapping tools	0%	kg	695.41
8205.20	00	-Hammers and sledgehammers	0%	kg	695.42
8205.30	00	-Planes, chisels, gouges and similar cutting tools for working wood	0%	kg	695.43
8205.40	00	-Screwdrivers	0%	kg	695.44
		-Other hand tools (including glaziers' diamonds):			
8205.51	00	--Household tools	20%	kg	695.45
8205.59	00	--Other	0%	kg	695.461
8205.60	00	-Blow lamps	0%	kg	695.462
8205.70	00	-Vices, clamps and the like	0%	kg	695.47
8205.90	00	-Other, including sets of articles of two or more subheadings of this heading	0%	kg	695.49
82.06		Tools of two or more of the headings 82.02 to 82.05 put up in sets for retail sale.			
8206.00	10	---Household tools	20%	kg	695.71
8206.00	90	---Other	0%	kg	695.79
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	00	--With working part of cermets	0%	kg	695.631

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8207.19	00	--Other, including parts	0%	kg	695.639
8207.20	00	-Dies for drawing or extruding metal	0%	kg	695.641
8207.30	00	-Tools for pressing, stamping or punching	0%	kg	695.642
8207.40	00	-Tools for tapping or threading	0%	kg	695.643
8207.50	00	-Tools for drilling, other than for rock drilling	0%	kg	695.644
8207.60	00	-Tools for boring or broaching	0%	kg	695.645
8207.70	00	-Tools for milling	0%	kg	695.646
8207.80	00	-Tools for turning	0%	kg	695.747
8207.90	00	-Other interchangeable tools	0%	kg	695.649
82.08		Knives and cutting blades, for machines or for mechanical appliances.			
8208.10	00	- For metal working	0%	kg	695.611
8208.20	00	- For wood working	0%	kg	695.612
8208.30	00	- For kitchen appliances or for machines used by the food industry:			
8208.30	10	---For kitchen appliances	5%	kg	695.613
8208.30	90	---Other	0%	kg	695.614
8208.40	00	- For agricultural, horticultural or forestry machines:			
8208.40	10	---For lawn mowers	5%	kg	695.615
8208.40	90	---Other	0%	kg	695.616
8208.90	00	-Other	0%	kg	695.619
8209.00	00	Plates, sticks, tips and the like for tools, unmounted, of cermet.	0%	kg	695.62
82.10		Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.			
8210.00	10	---Coffee-mills	20%	kg	697.811
8210.00	20	---Minced	20%	kg	697.812
8210.00	30	---Juice extractors	20%	kg	697.813
8210.00	40	---Ice cream freezers	20%	kg	697.814
8210.00	90	---Other	20%	kg	697.819
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.			
8211.10	00	-Sets of assorted articles	20%	kg&u	696.81
		-Other:			
8211.91	00	--Table knives having fixed blades	20%	kg&u	696.82
8211.92	00	--Other knives having fixed blades:			
8211.92	10	---Household	20%	kg&u	696.83

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8211.92	90	---Other	5%	kg&u	696.84
8211.93	00	--Knives having other than fixed blades:			
8211.93	10	---Table and other household	20%	kg&u	696.85
8211.93	90	---Other	5%	kg&u	696.86
8211.94	00	--Blades:			
8211.94	10	---For table and other household knives	20%	kg	696.87
8211.94	90	---Other	5%	kg	696.88
8211.95	00	--Handles of base metal:			
8211.95	10	---For table and other household knives	20%	kg	696.891
8211.95	90	---Other	20%	kg	696.899
82.12		Razors and razor blades (including razor blade blanks in strips).			
8212.10	00	-Razors	20%	kg&u	696.31
8212.20	00	-Safety razor blades including razor blade blanks in strips:			
8212.20	10	---Safety razor blades	20%	kg&u	696.351
8212.20	90	---Other	5%	kg&u	696.359
8212.90	00	-Other parts	20%	kg	696.38
82.13		Scissors, tailors' shears and similar shears, and blades therefor.			
8213.00	10	---Tailors' and dressmakers' shears	0%	kg	696.41
8213.00	90	---Other	0%	kg	696.49
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 nailfiles).			
8214.10	00	-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20%	kg	696.51
8214.20	00	-Manicure or pedicure sets and instruments (including nailfiles)	20%	kg	696.55
8214.90	00	-Other	5%	kg	696.59
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.			
8215.10	00	-Sets of assorted articles containing at least one article plated with precious metal	20%	kg	696.61
8215.20	00	-Other sets of assorted articles	20%	kg	696.62
		-Other:			
8215.91	00	--Plated with precious metal	20%	kg	696.63

HS	CET	DESCRIPTIONOFGOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8215.99	00	--Other	20%	kg	696.69

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
8301.10	00	-Padlocks	0%	kg	699.111
8301.20	00	-Locks of a kind used for motor vehicles	0%	kg	699.112
8301.30	00	-Locks of a kind used for furniture	0%	kg	699.113
8301.40	00	-Other locks	0%	kg	699.114
8301.50	00	-Clasps and frames with clasps, incorporating locks	0%	kg	699.115
8301.60	00	-Parts	0%	kg	699.116
8301.70	00	-Keys presented separately	0%	kg	699.117
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	00	-Hinges	0%	kg	699.13
8302.20	00	-Castors	0%	kg	699.14
8302.30	00	-Other mountings, fittings and similar articles suitable for motor vehicles	20%	kg	699.15
		-Other mountings, fittings and similar articles:			
8302.41	00	--Suitable for buildings	5%	kg	699.16
8302.42	00	--Other, suitable for furniture	0%	kg	699.17
8302.49	00	--Other	5%	kg	699.191
8302.50	00	-Hat-racks, hat-pegs, brackets and similar fixtures	5%	kg	699.192
8302.60	00	-Automatic door closures	5%	kg	699.193
8303.00	00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	0%	kg	699.12
83.04		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.			
8304.00	10	- Filing cabinets	10%	kg	895.111
8304.00	20	-Card-index cabinets	10%	kg	895.112
8304.00	90	-Other	5%	kg	895.119

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	- Fittings for loose-leaf binders or files	5%	kg	895.121
8305.20	00	- Staples in strips	15%	kg	895.122
8305.90	00	- Other, including parts:			
8305.90	10	--- Paper clips, including spring-type paper clips	15%	kg	895.123
8305.90	90	--- Other	5%	kg	895.129
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	00	- Bells, gongs and the like	20%	kg	699.52
		- Statuettes and other ornaments:			
8306.21	00	-- Plated with precious metal	20%	kg	697.821
8306.29	00	-- Other	20%	kg	697.822
8306.30	00	- Photograph, picture or similar frames; mirrors	20%	kg	697.823
83.07		Flexible tubing of base metal, with or without fittings.			
8307.10	00	- Of iron or steel	0%	kg	699.511
8307.90	00	- Of other base metal	0%	kg	699.519
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
8308.10	00	- Hooks, eyes and eyelets	5%	kg	699.331
8308.20	00	- Tubular or bifurcated rivets	5%	kg	699.332
8308.90	00	- Other, including parts	5%	kg	699.339
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	00	- Crown corks	15%	kg	699.531
8309.90	00	- Other:			
8309.90	10	--- Bottle caps	15%	kg	699.532
8309.90	90	--- Other	0%	kg	699.539

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8310.00	00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	20%	kg	699.54
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	00	-Coated electrodes of base metal, for electric arc-welding:			
8311.10	10	---Of non-alloy steel	15%	kg	699.551
8311.10	90	---Of other base metal	0%	kg	699.552
8311.20	00	-Cored wire of base metal, for electric arc-welding	15%	kg	699.553
8311.30	00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15%	kg	699.554
8311.90	00	-Other	0%	kg	699.559

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1. This Section does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.05) or of fur skin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);
- (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39); (h)

Drill pipe (heading 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83; (l)

Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tool of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95; or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.

2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

4. For the purposes of these Notes, the expression "machine" means any machine, Machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

Notes.

1. This Chapter does not cover:

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Vacuum cleaners of heading 85.08;
- (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
- (g) Radiators for the articles of Section XVII; or
- (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI, and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36); (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery, plant or laboratory equipment designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

(a) Sewing machines for closing bags or similar containers (heading 84.52); or

- (b) Office machinery of heading 84.72. Heading 84.24 does not cover:
- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).
3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operation either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:
- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
- (ii) Being freely programmed in accordance with the requirements of the user;
- (iii) Performing arithmetical computations specified by the user; and
- (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

- (i) It is of a kind solely or principally used in an automatic data processing system;
- (ii) It is connectable to the central processing unit either directly or through one or more other units; and
- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C)(ii) and (C)(iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:

- (i) Printers, copying machines, facsimile machines, whether or not combined;
- (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) Loudspeakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope

orcable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
9. (A) Notes 9(a) and 9(b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes (LED).
- (B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
 - (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8465.20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
2. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3. For the purposes of subheading 8481.20, the expression “valves for oleo hydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.
4. Subheading 84.82.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Additional CARICOM Guideline.

1. Heading 84.83, does not cover transmission equipment (e.g., gear boxes, transmission shafts, clutches, differentials, etc.) which are designed for use solely or principally with vehicles or aircraft (Section XVII); however, this exclusion does not apply to internal parts of vehicle or aircraft engines - these parts remain classified in 84.83. For example, a crankshaft or camshaft remains in 84.83 if it is specialised for a motor car engine; but motor car transmission (propeller) shafts, gear boxes and differentials fall in heading 87.08. It should further be noted that transmission equipment of the type described in 84.83 remains classified in that heading even if it is specially designed for ships.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
8401.10	00	-Nuclear reactors	0%	kg	718.71
8401.20	00	-Machinery and apparatus for isotopic separation, and parts thereof	0%	kg	728.47
8401.30	00	- Fuel elements (cartridges), non-irradiated	0%	kg	718.77
8401.40	00	-Parts of nuclear reactors	0%	kg	718.78
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.			
		-Steam or other vapour generating boilers:			
8402.11	00	--Water tube boilers with a steam production exceeding 45 tonnes per hour	0%	kg/ea	711.111
8402.12	00	--Water tube boilers production not exceeding 45 tonnes per hour	0%	kg/ea	711.112
8402.19	00	--Other vapour generating boilers, including including hybrid boilers	0%	kg/ea	711.119
8402.20	00	-Super-heated water boilers	0%	kg/ea	711.12

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8402.90	00	-Parts	0%	kg/ea	711.91
84.03		Central heating boilers other than those of heading 84.02.			
8403.10	00	-Boilers	0%	kg/ea	812.17
8403.90	00	-Parts	0%	kg	812.19
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units.			
8404.10	00	-Auxiliary plant for use with boilers of heading 84.02 or 84.03	0%	kg/ea	711.21
8404.20	00	-Condensers for steam or other vapour power units	0%	kg/ea	711.22
8404.90	00	-Parts	0%	kg/ea	711.92
84.05		Producers of 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	00	-Producers of gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	0%	kg	741.71
8405.90	00	-Parts	0%	kg	741.72
84.06		Steam turbines and other vapour turbines.			
8406.10	00	-Turbines for marine propulsion	0%	kg/ea	712.11
		-Other turbines:			
8406.81	00	--Of an output exceeding 40 MW	0%	kg/ea	712.191
8406.82	00	--Of an output not exceeding 40 MW	0%	kg/ea	712.199
8406.90	00	-Parts	0%	kg	712.8
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.			
8407.10	00	-Aircraft engines	0%	kg/ea	713.11
		-Marine propulsion engines:			
8407.21	00	--Outboard motors	0%	kg/ea	713.31
8407.29	00	--Other	0%	kg/ea	713.32
		-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
8407.31	00	--Of a cylinder capacity not exceeding 50cc	5%	kg/ea	713.211
8407.32	00	--Of a cylinder capacity exceeding 50cc but not exceeding 250cc	5%	kg/ea	713.212
8407.33	00	--Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc	20%	kg/ea	713.213
8407.34	00	--Of a cylinder capacity exceeding 1,000cc	20%	kg/ea	713.22
8407.90	00	-Other engines	5%	kg/ea	713.81
84.08		Compression-ignition internal combustion piston			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		engines (diesel or semi-diesel engines).			
8408.10	00	-Marine propulsion engines	0%	kg/ea	713.33
8408.20	00	-Engines of a kind used for the propulsion of vehicles of Chapter 87	20%	kg/ea	713.23
8408.90	00	-Other engines	5%	kg/ea	713.82
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.			
8409.10	00	- For aircraft engines	0%	kg	713.19
		-Other:			
8409.91	00	--Suitable for use solely or principally with spark-ignition internal combustion piston engines:			
8409.91	10	---For road motor vehicles	20%	kg	713.911
8409.91	20	---For marine craft	0%	kg	713.912
8409.91	90	-- -Other	0%	kg	713.919
8409.99	00	--Other:			
8409.99	10	---For road motor vehicles	20%	kg	713.921
8409.99	20	---For marine craft	0%	kg	713.922
8409.99	90	---Other	0%	kg	713.929
84.10		Hydraulic turbines, waterwheels, and regulators therefor.			
		-Hydraulic turbines and waterwheels:			
8410.11	00	--Of a power not exceeding 1,000 kW	0%	kg/ea	718.111
8410.12	00	--Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0%	kg/ea	718.112
8410.13	00	--Of a power exceeding 10,000 kW	0%	kg/ea	718.113
8410.90	00	-Parts, including regulators	0%	kg/ea	718.19
84.11		Turbo-jets, turbo-propellers and other gas turbines.			
		-Turbo-jets:			
8411.11	00	--Of a thrust not exceeding 25 kN	0%	kg/ea	714.411
8411.12	00	--Of a thrust exceeding 25 kN	0%	kg/ea	714.412
		-Turbo-propellers:			
8411.21	00	--Of a power not exceeding 1,100 kW	0%	kg/ea	714.811
8411.22	00	--Of a power exceeding 1,100 kW	0%	kg/ea	714.812
		-Other gas turbines:			
8411.81	00	--Of a power not exceeding 5,000 kW	0%	kg/ea	714.891
8411.82	00	--Of a power exceeding 5,000 kW	0%	kg/ea	714.892
		-Parts:			
8411.91	00	--Of turbo-jets or turbo-propellers	0%	kg	714.91
8411.99	00	--Other	0%	kg	714.99
84.12		Other engines and motors.			
8412.10	00	-Reaction engines other than turbo-jets	0%	kg/ea	714.49

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Hydraulic power engines and motors:			
8412.21	00	--Linear acting(cylinders)	0%	kg/ea	718.91
8412.29	00	--Other	0%	kg/ea	718.931
		-Pneumatic power engines and motors:			
8412.31	00	--Linear acting(cylinders)	0%	kg/ea	718.92
8412.39	00	--Other	0%	kg/ea	718.932
8412.80	00	-Other	0%	kg/ea	718.939
8412.90	00	-Parts	0%	kg	718.99
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	00	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	0%	kg/ea	742.11
8413.19	00	--Other	0%	kg/ea	742.19
8413.20	00	-Hand pumps, other than those of subheading 8413.11 or 8413.19	0%	kg/ea	742.711
8413.30	00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	20%	kg/ea	742.2
8413.40	00	-Concrete pumps	0%	kg/ea	742.3
8413.50	00	-Other reciprocating positive displacement pumps	0%	kg/ea	742.4
8413.60	00	-Other rotary positive displacement pumps	0%	kg/ea	742.5
8413.70	00	-Other centrifugal pumps	0%	kg/ea	742.6
		-Other pumps; liquid elevators:			
8413.81	00	--Pumps	0%	kg/ea	742.712
8413.82	00	--Liquid elevators	0%	kg/ea	742.75
		-Parts:			
8413.91	00	--Of pumps:			
8413.91	10	---For the pumps of subheading 8413.30	0%	kg	742.911
8413.91	90	---Other	0%	kg	742.919
8413.92	00	--Of liquid elevators	0%	kg	742.95
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	00	-Vacuum pumps	0%	kg/ea	743.11
8414.20	00	-Hand- or foot-operated air pumps	0%	kg/ea	743.13
8414.30	00	-Compressors of a kind used in refrigerating equipment	0%	kg/ea	743.15
8414.40	00	-Air compressors mounted on a wheeled chassis for towing	0%	kg/ea	743.17
		- Fans:			
8414.51	00	--Table, floor, wall, window, ceiling or roof fans,			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		with a self-contained electric motor of an output not exceeding 125 W:			
8414.51	10	---Table	20%	kg/ea	743.411
8414.51	20	---Floor	20%	kg/ea	743.412
8414.51	30	---Ceiling or roof	20%	kg/ea	743.413
8414.51	90	---Other	20%	kg/ea	743.419
8414.59	00	--Other	5%	kg/ea	743.43
8414.60	00	-Hoods having a maximum horizontal side not exceeding 120cm	5%	kg/ea	743.45
8414.80	00	-Other	5%	kg/ea	743.19
8414.90	00	-Parts	0%	kg	743.8
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
8415.10	00	-Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	20%	kg/ea	741.51
8415.20	00	-Of a kind used for persons, in motor vehicles	20%	kg/ea	741.551
		-Other:			
8415.81	00	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	20%	kg/ea	741.552
8415.82	00	--Other, incorporating a refrigerating unit	20%	kg/ea	741.553
8415.83	00	--Not incorporating a refrigerating unit	20%	kg/ea	741.554
8415.90	00	-Parts	0%	kg	741.59
84.16		Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.			
8416.10	00	- Furnace burners for liquid fuel	0%	kg	741.21
8416.20	00	-Other furnace burners, including combination burners	0%	kg	741.23
8416.30	00	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0%	kg	741.25
8416.90	00	-Parts	0%	kg	741.28
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
8417.10	00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0%	kg/ea	741.36
8417.20	00	-Bakery ovens, including biscuit ovens	0%	kg/ea	741.37
8417.80	00	-Other	0%	kg/ea	741.38
8417.90	00	-Parts	0%	kg	741.39

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.			
8418.10	00	-Combined refrigerator-freezers, fitted with separate external doors:			
8418.10	10	---Frost free, electrical	20%	kg/ea	775.211
8418.10	20	---Other, electrical	20%	kg/ea	775.212
8418.10	30	---Non-electrical	20%	kg/ea	775.213
		-Refrigerators, household type:			
8418.21	00	--Compression-type:			
8418.21	10	---Frost free, electrical	20%	kg/ea	775.214
8418.21	20	---Other, electrical	20%	kg/ea	775.215
8418.21	30	---Non-electrical	20%	kg/ea	775.216
8418.29	00	--Other :			
8418.29	10	---Electrical	20%	kg/ea	775.218
8418.29	20	---Non-electrical	20%	kg/ea	775.219
8418.30	00	- Freezers of the chest type, not exceeding 800 litre capacity	20%	kg/ea	775.221
8418.40	00	- Freezers of the upright type, not exceeding 900 litre capacity	20%	kg/ea	775.222
8418.50	00	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	20%	kg/ea	741.43
		-Other refrigerating or freezing equipment; heat pumps:			
8418.61	00	Heat pumps, other than air conditioning machines of heading 84.15	20%	kg/ea	741.451
8418.69	00	--Other	20%	kg	741.459
		-Parts:			
8418.91	00	-- Furniture redesigned to receive refrigerating or freezing equipment	5%	kg	741.491
8418.99	00	--Other	5%	kg	741.499
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric			
		-Instantaneous or storage water heaters, non-electric:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8419.11	00	--Instantaneous gas water heaters:			
8419.11	10	---For domestic use	20%	Kg/ea	741.811
8419.11	90	---Other	20%	Kg/ea	741.819
8419.19	00	--Other:			
8419.19	10	---Solar water heaters, for domestic use	20%		741.821
8419.19	20	---Other solar water heaters	20%		741.822
8419.19	30	---Other water heaters, for domestic use	20%	kg/ea	741.823
8419.19	90	---Other	20%	kg/ea	741.829
8419.20	00	-Medical, surgical or laboratory sterilizers	0%	kg/ea	741.83
		-Dryers:			
8419.31	00	-- For agricultural products	Free	kg/ea	741.84
8419.32	00	-- For wood, paper pulp, paper or paperboard	0%	kg/ea	741.85
8419.39	00	--Other	0%	kg/ea	741.86
8419.40	00	-Distilling or rectifying plant	0%	kg/ea	741.73
8419.50	00	-Heat exchange units	0%	kg/ea	741.74
8419.60	00	-Machinery for liquefying air or other gases	0%	kg/ea	741.75
		-Other machinery, plant and equipment:			
8419.81	00	-- For making hot drinks or for cooking or heating food	5%	kg/ea	741.87
8419.89	00	--Other	5%	kg/ea	741.89
8419.90	00	-Parts	5%	Kg	741.9
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.			
8420.10	00	-Calendering or other rolling machines	0%	kg/ea	745.91
		-Parts:			
8420.91	00	--Cylinders	0%	kg	745.931
8420.99	00	--Other	0%	kg	745.939
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
		-Centrifuges, including centrifugal dryers:			
8421.11	00	--Cream separators	0%	kg/ea	743.51
8421.12	00	--Clothes-dryers:			
8421.12	10	---For domestic use	20%	kg/ea	743.551
8421.12	90	---Other	5%	kg/ea	743.559
8421.19	00	--Other	5%	kg/ea	743.59
		- Filtering or purifying machinery and apparatus for liquids:			
8421.21	00	-- For filtering or purifying water	0%	kg/ea	743.61
8421.22	00	-- For filtering or purifying beverages other than water	0%	kg/ea	743.62
8421.23	00	--Oil or petrol-filters for internal combustion engines:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8421.23	10	---Oil filters	25%	kg/ea	743.631
8421.23	20	---Petrol filters	25%	kg/ea	743.632
8421.29	00	--Other	5%	kg/ea	743.67
		- Filtering or purifying machinery and apparatus for gases:			
8421.31	00	--Intake air filters for internal combustion engines	25%	kg/ea	743.64
8421.39	00	--Other	5%	kg/ea	743.69
		-Parts			
8421.91	00	--Of centrifuges, including centrifugal dryers:			
8421.91	10	---For the clothes-dryers of Subheading 8421.12.10	0%	kg/ea	743.911
8421.91	90	---Other	0%	kg/ea	743.919
8421.99	00	--Other	0%	kg/ea	743.95
84.22		Dishwashing 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	00	--Of the household type	20%	kg/ea	775.3
8422.19	00	--Other	0%	kg/ea	745.21
8422.20	00	-Machinery for cleaning or drying bottles or other containers	0%	kg/ea	745.23
8422.30	00	-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	0%	kg/ea	745.271
8422.40	00	-Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0%	kg/ea	745.272
8422.90	00	-Parts	0%	kg	745.29
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	00	-Personal weighing machines, including baby scales; household scales	20%	kg/ea	745.32
8423.20	00	-Scales for continuous weighing of goods on conveyors	0%	kg/ea	745.311
8423.30	00	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0%	kg/ea	745.312

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Other weighing machinery:			
8423.81	00	--Having a maximum weighing capacity not exceeding 30 kg	0%	kg/ea	745.313
8423.82	00	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	0%	kg/ea	745.314
8423.89	00	--Other	0%	kg/ea	745.319
8423.90	00	-Weighing machine weights of all kinds; parts of weighing machinery	0%	kg	745.39
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 and sand blasting machines and similar jet projecting machines.			
8424.10	00	- Fire extinguishers, whether or not charged	Free	kg/ea	745.61
8424.20	00	-Spray guns and similar appliances	5%	kg/ea	745.62
8424.30	00	-Steam or sand blasting machines and similar jet projecting machines	0%	kg/ea	745.63
		-Agricultural or horticultural sprayers:			
8424.41	00	--Portable sprayers	0%	kg/ea	745.641
8424.49	00	--Other	0%	kg/ea	745.649
		-Other appliances:			
8424.82	00	--Agricultural or horticultural	Free	kg/ea	745.642
8424.89	00	--Other	0%	kg/ea	745.65
8424.90	00	-Parts:			
8424.90	10	---Of agricultural sprayers	Free	kg	745.681
8424.90	90	---Other	0%	kg	745.689
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.			
		-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:			
8425.11	00	--Powered by electric motor	0%	kg/ea	744.211
8425.19	00	--Other	0%	kg/ea	744.219
		-Winches; capstans:			
8425.31	00	--Powered by electric motor	0%	kg/ea	744.251
8425.39	00	--Other	0%	kg/ea	744.259
		-Jacks; hoists of a kind used for raising vehicles:			
8425.41	00	--Built-in jacking systems of a type used in garages	0%	kg/ea	744.41
8425.42	00	--Other jacks and hoists, hydraulic:			
8425.42	10	---Portable jacks for road motor vehicles	5%	kg/ea	744.431
8425.42	90	---Other	5%	kg/ea	744.439
8425.49	00	--Other	5%	kg/ea	744.49

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	--Overhead travelling cranes on fixed support	0%	kg/ea	744.31
8426.12	00	--Mobile lifting frames on tyres and straddle carriers	0%	kg/ea	744.32
8426.19	00	--Other	0%	kg/ea	744.33
8426.20	00	-Tower cranes	0%	kg/ea	744.34
8426.30	00	-Portal or pedestal jib cranes	0%	kg/ea	744.35
		-Other machinery, self-propelled:			
8426.41	00	--On tyres:			
8426.41	10	---Sugar cane loading machinery	0%	kg/ea	744.371
8426.41	90	---Other	0%	kg/ea	744.372
8426.49	00	--Other	0%	kg/ea	744.379
		-Other machinery:			
8426.91	00	--Designed for mounting on road vehicles	0%	kg/ea	744.391
8426.99	00	--Other	0%	kg/ea	744.399
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
8427.10	00	-Self-propelled trucks powered by an electric motor	0%	kg/ea	744.11
8427.20	00	-Other self-propelled trucks	0%	kg/ea	744.12
8427.90	00	-Other trucks	0%	kg/ea	744.13
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
8428.10	00	-Lifts and skip hoists	0%	kg/ea	744.81
8428.20	00	-Pneumatic elevators and conveyors	0%	kg/ea	744.71
		-Other continuous-action elevators and conveyors, for goods or materials:			
8428.31	00	--Specially designed for underground use	0%	kg/ea	744.72
8428.32	00	--Other, bucket type	0%	kg/ea	744.73
8428.33	00	--Other, belt type	0%	kg/ea	744.74
8428.39	00	--Other	0%	kg/ea	744.79
8428.40	00	-Escalators and moving walkways	0%	kg/ea	744.85
8428.60	00	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0%	kg/ea	744.892
8428.90	00	-Other machinery	0%	kg/ea	744.899
84.29		Self-propelled bulldozers, angle dozers, graders,			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
		-Bulldozers and angledozers :			
8429.11	00	--Track laying	0%	kg/ea	723.111
8429.19	00	--Other	0%	kg/ea	723.119
8429.20	00	-Graders and levellers	0%	kg/ea	723.12
8429.30	00	-Scrapers	0%	kg/ea	723.31
8429.40	00	-Tamping machines and road rollers:			
8429.40	10	---Tamping machines	0%	kg/ea	723.331
8429.40	20	---Road rollers	0%	kg/ea	723.332
		-Mechanical shovels, excavators and shovel loaders:			
8429.51	00	--Front-end shovel loaders	0%	kg/ea	723.21
8429.52	00	--Machinery with a 360° revolving superstructure	0%	kg/ea	723.22
8429.59	00	--Other	0%	kg/ea	723.29
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	00	-Pile-drivers and pile-extractors	0%	kg/ea	723.41
8430.20	00	-Snow-ploughs and snow-blowers	0%	kg/ea	723.42
		-Coal or rock cutters and tunnelling machinery:			
8430.31	00	--Self-propelled	0%	kg/ea	723.35
8430.39	00	--Other	0%	kg/ea	723.43
		-Other boring or sinking machinery:			
8430.41	00	--Self-propelled	0%	kg/ea	723.37
8430.49	00	--Other	0%	kg/ea	723.44
8430.50	00	-Other machinery, self-propelled	0%	kg/ea	723.39
		-Other machinery, not self-propelled:			
8430.61	00	--Tamping or compacting machinery	0%	kg/ea	723.45
8430.69	00	--Other	0%	kg/ea	723.47
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.			
8431.10	00	-Of machinery of heading 84.25	0%	kg	744.91
8431.20	00	-Of machinery of heading 84.27	0%	kg	744.92
		-Of machinery of heading 84.28:			
8431.31	00	--Of lifts, skip hoists or escalators	0%	kg	744.93
8431.39	00	--Other	0%	kg	744.94
		-Of machinery of heading 84.26, 84.29 or 84.30:			
8431.41	00	--Buckets, shovels, grabs and grips	0%	kg	723.91
8431.42	00	--Bulldozer or angledozer blades	0%	kg	723.92
8431.43	00	--Parts for boring or sinking machinery of	0%	kg	723.93

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		subheading 8430.41 or 8430.49			
8431.49	00	--Other:			
8431.49	10	---Of machinery of heading 84.29 or 84.30	0%	kg	723.991
8431.49	90	---Other	0%	kg	723.999
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10	00	-Ploughs	Free	kg/ea	721.11
		-Harrows, scarifiers, cultivators, weeders and hoes:			
8432.21	00	--Discharrrows	Free	kg/ea	721.131
8432.29	00	--Other	Free	kg/ea	721.139
		-Seeders, planters and transplanters:			
8432.31	00	--No-till direct seeders, planters and transplanters	Free	kg/ea	721.1211
8432.39	00	--Other	Free	kg/ea	721.1219
		-Manure spreaders and fertilizer distributors:			
8432.41	00	--Manure spreaders	Free	kg/ea	721.1221
8432.42	00	--Fertiliser distributors	Free	kg/ea	721.1222
8432.80	00	-Other machinery:			
8432.80	10	---Lawn or sports-ground rollers	0%	kg/ea	721.181
8432.80	90	---Other	Free	kg/ea	721.189
8432.90	00	-Parts:			
8432.90	10	---Of lawn or sports-ground rollers	0%	kg	721.191
8432.90	90	---Other	Free	kg	721.199
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or haymowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.			
		-Mowers for lawns, parks or sports-grounds:			
8433.11	00	--Powered, with the cutting device rotating in a horizontal plane	0%	kg/ea	721.211
8433.19	00	--Other	0%	kg/ea	721.219
8433.20	00	-Other mowers, including cutter bars for tractor mounting	Free	kg/ea	721.231
8433.30	00	-Other haymaking machinery	Free	kg/ea	721.232
8433.40	00	-Straw or fodder balers, including pick-up balers	Free	kg/ea	721.233
		-Other harvesting machinery; threshing machinery:			
8433.51	00	--Combine harvester-threshers	Free	kg/ea	721.22
8433.52	00	--Other threshing machinery	Free	kg/ea	721.234
8433.53	00	--Root or tuber harvesting machines	Free	kg/ea	721.235
8433.59	00	--Other:			
8433.59	10	---Sugar cane harvesters	Free	kg/ea	721.236
8433.59	90	---Other	Free	kg/ea	721.239

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8433.60	00	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	kg/ea	721.26
8433.90	00	-Parts:			
8433.90	10	---Of mowers for lawns, parks or sports-grounds of subheadings 8433.11 and 8433.19	0%	kg	721.291
8433.90	90	---Other	Free	kg	729.299
84.34		Milking machines and dairy machinery.			
8434.10	00	-Milking machines	Free	kg/ea	721.31
8434.20	00	-Dairy machinery	Free	kg/ea	721.38
8434.90	00	-Parts	Free	kg	721.39
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10	00	-Machinery	0%	kg/ea	721.91
8435.90	00	-Parts	0%	kg	721.98
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	00	-Machinery for preparing animal feeding stuffs	Free	kg/ea	721.961
		-Poultry-keeping machinery; poultry incubators and brooders:			
8436.21	00	--Poultry incubators and brooders	Free	kg/ea	721.951
8436.29	00	--Other	Free	kg/ea	721.959
		-Other machinery:			
8436.80	10	---Bee-keeping machinery	Free	kg/ea	721.962
8436.80	90	---Other	Free	kg/ea	721.969
		-Parts:			
8436.91	00	--Of poultry-keeping machinery and poultry incubators and brooders	Free	kg	721.991
8436.99	00	--Other	Free	kg	721.999
84.37		Machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.			
8437.10	00	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	kg/ea	721.27
8437.80	00	-Other machinery	0%	kg/ea	727.11
8437.90	00	-Parts:			
8437.90	10	---Of the machines of subheading 8437.10	Free	kg	727.191
8437.90	90	---Other	0%	kg	727.199

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
84.38		Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
8438.10	00	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0%	kg/ea	727.221
8438.20	00	-Machinery for the manufacture of confectionery, cocoa or chocolate	0%	kg/ea	727.222
8438.30	00	-Machinery for sugar manufacture:			
8438.30	10	---Grooved rollers, trash plates and scraper tips	10%	kg/ea	727.223
8438.30	90	---Other	0%	kg/ea	727.224
8438.40	00	-Brewery machinery	0%	kg/ea	727.225
8438.50	00	-Machinery for the preparation of meat or poultry	0%	kg/ea	727.226
8438.60	00	-Machinery for the preparation of fruits, nuts or vegetables	0%	kg/ea	727.227
8438.80	00	-Other machinery	0%	kg/ea	727.229
8438.90	00	-Parts:			
8438.90	10	---Of the machines of subheading 8438.30.10	10%	kg	727.291
8438.90	90	---Other	0%	kg	727.299
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
8439.10	00	-Machinery for making pulp of fibrous cellulosic material	0%	kg/ea	725.11
8439.20	00	-Machinery for making paper or paperboard	0%	kg/ea	725.121
8439.30	00	-Machinery for finishing paper or paperboard	0%	kg/ea	725.122
		-Parts:			
8439.91	00	--Of machinery for making pulp of fibrous cellulosic material	0%	kg	725.911
8439.99	00	--Other	0%	kg	725.919
84.40		Book-binding machinery, including book-sewing machines.			
8440.10	00	-Machinery	0%	kg/ea	726.81
8440.90	00	-Parts	0%	kg	726.89
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
8441.10	00	-Cutting machines	0%	kg/ea	725.21
8441.20	00	-Machines for making bags, sacks or envelopes	0%	kg/ea	725.23
8441.30	00	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	0%	kg/ea	725.25
8441.40	00	-Machines for moulding articles in paper pulp, paper	0%	kg/ea	725.27

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		or paperboard			
8441.80	00	-Other machinery	0%	kg/ea	725.29
8441.90	00	-Parts	0%	kg	725.99
84.42		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
8442.30	00	-Machinery, apparatus and equipment	0%	kg/ea	726.313
8442.40	00	-Parts of the foregoing machinery, apparatus or equipment	0%	kg	726.91
8442.50	00	-Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0%	kg	726.35
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.			
		-Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:			
8443.11	00	--Offset printing machinery, reel fed	0%	kg/ea	726.51
8443.12	00	--Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0%	kg/ea	726.55
8443.13	00	--Other offset printing machinery	0%	kg/ea	726.59
8443.14	00	--Letterpress printing machinery, reel fed, Excluding flexographic printing	0%	kg/ea	726.611
8443.15	00	--Letterpress printing machinery, other than reel-fed, excluding flexographic printing	0%	kg/ea	726.619
8443.16	00	-- Flexographic printing machinery	0%	kg/ea	726.63
8443.17	00	--Gravure printing machinery	0%	kg/ea	726.65
8443.19	00	--Other	0%	kg/ea	726.69
		-Other printers, copying machines and facsimile machines, whether or not combined:			
8443.31	00	--Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	0%	kg/ea	751.94

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8443.32	00	--Other, capable of connecting to an automatic data processing machine or to a network	0%	kg/ea	751.95
8443.39	00	--Other	0%	kg/ea	751.96
		-Parts and accessories:			
8443.91	00	--Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0%	kg	726.99
8443.99	00	--Other	0%	kg	751.97
8444.00	00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	0%	kg/ea	724.41
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.			
		-Machines for preparing textile fibres:			
8445.11	00	--Carding machines	0%	kg/ea	724.421
8445.12	00	--Combing machines	0%	kg/ea	724.422
8445.13	00	--Drawing or roving machines	0%	kg/ea	724.423
8445.19	00	--Other	0%	kg/ea	724.429
8445.20	00	-Textile spinning machines	0%	kg/ea	724.431
8445.30	00	-Textile doubling or twisting machines	0%	kg/ea	724.432
8445.40	00	-Textile winding (including weft-winding) or reeling machines	0%	kg/ea	724.434
8445.90	00	-Other	0%	kg/ea	724.54
84.46		Weaving machines (looms).			
8446.10	00	- For weaving fabrics of a width not exceeding 30 cm	0%	kg/ea	724.511
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:			
8446.21	00	--Power looms	0%	kg/ea	724.512
8446.29	00	--Other	0%	kg/ea	724.519
8446.30	00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0%	kg/ea	724.513
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	00	--With cylinder diameter not exceeding 165 mm	0%	kg/ea	724.521
8447.12	00	--With cylinder diameter exceeding 165 mm	0%	kg/ea	724.522
8447.20	00	- Flat knitting machines; stitch-bonding machines	0%	kg/ea	724.523
8447.90	00	-Other	0%	kg/ea	724.53
84.48		Auxiliary machinery for use with machines of			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).			
		-Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:			
8448.11	00	--Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use therewith	0%	kg	724.611
8448.19	00	--Other	0%	kg	724.619
8448.20	00	-Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0%	kg	724.491
		-Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:			
8448.31	00	--Card clothing	0%	kg	724.492
8448.32	00	--Of machines for preparing textile fibres, other than card clothing	0%	kg	724.493
8448.33	00	--Spindles, spindle flyers, spinning rings and ring travellers	0%	kg	724.494
8448.39	00	--Other	0%	kg	724.499
		-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:			
8448.42	00	--Reeds for looms, healds and heald-frames	0%	kg	724.672
8448.49	00	--Other	0%	kg	724.679
		-Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:			
8448.51	00	--Sinkers, needles and other articles used in forming stitches	0%	kg	724.681
8448.59	00	--Other	0%	kg	724.689
8449.00	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.	0%	kg	724.55
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	00	-- Fully-automatic machines:			
8450.11	10	--- For domestic use	20%	kg/ea	775.111
8450.11	90	--- Other	5%	kg/ea	775.112
8450.12	00	--Other machines, with built-in centrifugal drier:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8450.12	10	---For domestic use	20%	kg/ea	775.113
8450.12	90	---Other	5%	kg/ea	775.114
8450.19	00	--Other:			
8450.19	10	---For domestic use	20%	kg/ea	775.115
8450.19	90	---Other	5%	kg/ea	775.119
8450.20	00	-Machines, each of a dry linen capacity exceeding 10 kg:			
8450.20	10	---For domestic use	20%	kg/ea	724.711
8450.20	90	---Other	5%	kg/ea	724.719
8450.90	00	-Parts	5%	kg	724.91
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.			
8451.10	00	-Dry-cleaning machines	0%	kg/ea	724.72
		-Drying machines:			
8451.21	00	--Each of a dry linen capacity not exceeding 10 kg	5%	kg/ea	775.12
8451.29	00	--Other	5%	kg/ea	724.73
8451.30	00	-Ironing machines and presses (including fusing presses)	0%	kg/ea	724.741
8451.40	00	-Washing, bleaching or dyeing machines	0%	kg/ea	724.742
8451.50	00	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0%	kg/ea	724.743
8451.80	00	-Other machinery	0%	kg/ea	724.749
8451.90	00	-Parts	0%	kg	724.92
84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.			
8452.10	00	-Sewing machines of the household type	0%	kg/ea	724.33
		-Other sewing machines:			
8452.21	00	--Automatic units	0%	kg/ea	724.351
8452.29	00	--Other	0%	kg/ea	724.359
8452.30	00	-Sewing machine needles	0%	kg	724.391
8452.90	00	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	0%	kg	724.399
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		footwear or other articles of hides, skins or leather, other than sewing machines.			
8453.10	00	-Machinery for preparing, tanning or working hides, skins or leather	0%	kg/ea	724.81
8453.20	00	-Machinery for making or repairing footwear	0%	kg/ea	724.83
8453.80	00	-Other machinery	0%	kg/ea	724.85
8453.90	00	-Parts	0%	kg	724.88
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
8454.10	00	-Converters	0%	kg/ea	737.111
8454.20	00	-Ingot moulds and ladles	0%	kg/ea	737.112
8454.30	00	-Casting machines	0%	kg/ea	737.12
8454.90	00	-Parts	0%	kg	737.19
84.55		Metal-rolling mills and rolls therefor.			
8455.10	00	-Tubemills	0%	kg/ea	737.211
		-Other rolling mills:			
8455.21	00	--Hot or combination hot and cold	0%	kg/ea	737.212
8455.22	00	--Cold	0%	kg/ea	737.219
8455.30	00	-Rolls for rolling mills	0%	kg/ea	737.291
8455.90	00	-Other parts	0%	kg	737.299
84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.			
		-Operated by laser or other light or photon beam processes:			
8456.11	00	--Operated by laser	0%	kg/ea	731.111
8456.12	00	--Operated by other light or photon beam processes	0%	kg/ea	731.112
8456.20	00	-Operated by ultrasonic processes	0%	kg/ea	731.12
8456.30	00	-Operated by electro-discharge processes	0%	kg/ea	731.13
8456.40	00	-Operated by plasma arc processes	0%	kg/ea	731.141
8456.50	00	-Water-jet cutting machines	0%	kg/ea	731.142
8456.90	00	-Other	0%	kg/ea	731.19
84.57		Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal.			
8457.10	00	-Machining centers	0%	kg/ea	731.21
8457.20	00	-Unit construction machines (single stations)	0%	kg/ea	731.22
8457.30	00	-Multi-station transfer machines	0%	kg/ea	731.23
84.58		Lathes (including turning centers) for removing metal.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Horizontal lathes:			
8458.11	00	--Numerically controlled	0%	kg/ea	731.31
8458.19	00	--Other	0%	kg/ea	731.37
		-Other lathes:			
8458.91	00	--Numerically controlled	0%	kg/ea	731.35
8458.99	00	--Other	0%	kg/ea	731.39
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.			
8459.10	00	-Way-type unit head machines	0%	kg/ea	731.41
		-Other drilling machines:			
8459.21	00	--Numerically controlled	0%	kg/ea	731.42
8459.29	00	--Other	0%	kg/ea	731.43
		-Other boring-milling machines:			
8459.31	00	--Numerically controlled	0%	kg/ea	731.44
8459.39	00	--Other	0%	kg/ea	731.45
		-Other boring machines:			
8459.41	00	--Numerically controlled	0%	kg/ea	731.461
8459.49	00	--Other	0%	kg/ea	731.469
		-Milling machines, knee-type:			
8459.51	00	--Numerically controlled	0%	kg/ea	731.51
8459.59	00	--Other	0%	kg/ea	731.52
		-Other milling machines:			
8459.61	00	--Numerically controlled	0%	kg/ea	731.53
8459.69	00	--Other	0%	kg/ea	731.54
8459.70	00	-Other threading or tapping machines	0%	kg/ea	731.57
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.			
		- Flat- surface grinding machines:			
8460.12	00	--Numerically controlled	0%	kg/ea	731.61
8460.19	00	--Other	0%	kg/ea	731.62
		-Other grinding machines:			
8460.22	00	--Centreless grinding machines, numerically controlled	0%	kg/ea	721.632
8460.23	00	--Other cylindrical grinding machines, numerically controlled	0%	kg/ea	721.633
8460.24	00	--Other, numerically controlled	0%	kg/ea	721.634
8460.29	00	--Other	0%	kg/ea	731.64

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Sharpening(tool or cutter grinding) machines:			
8460.31	00	--Numerically controlled	0%	kg/ea	731.65
8460.39	00	--Other	0%	kg/ea	731.66
8460.40	00	-Honing or lapping machines	0%	kg/ea	731.67
8460.90	00	-Other	0%	kg/ea	731.69
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.			
8461.20	00	-Shaping or slotting machines	0%	kg/ea	731.71
8461.30	00	-Broaching machines	0%	kg/ea	731.73
8461.40	00	-Gear cutting, gear grinding or gear finishing machines	0%	kg/ea	731.75
8461.50	00	-Sawing or cutting-off machines	0%	kg/ea	735.77
8461.90	00	-Other	0%	kg/ea	731.79
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	00	- Forging or die-stamping machines (including presses) and hammers	0%	kg/ea	733.11
		-Bending, folding, straightening or flattening machines (including presses):			
8462.21	00	--Numerically controlled	0%	kg/ea	733.12
8462.29	00	--Other	0%	kg/ea	733.13
		-Shearing machines (including presses, other than combined punching and shearing machines):			
8462.31	00	--Numerically controlled	0%	kg/ea	733.14
8462.39	00	--Other	0%	kg/ea	733.15
		-Punching or notching machines (including presses), including combined punching and shearing machines:			
8462.41	00	--Numerically controlled	0%	kg/ea	733.16
8462.49	00	--Other	0%	kg/ea	733.17
		-Other:			
8462.91	00	--Hydraulic presses	0%	kg/ea	733.181
8462.99	00	--Other	0%	kg/ea	733.189
84.63		Other machine-tools for working metal or cermets, without removing material.			
8463.10	00	-Draw-benches for bars, tubes, profiles, wire or the like	0%	kg/ea	733.91

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8463.20	00	-Threadrolling machines	0%	kg/ea	733.93
8463.30	00	-Machines for working wire	0%	kg/ea	733.95
8463.90	00	-Other	0%	kg/ea	733.99
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.			
8464.10	00	-Sawing machines	0%	kg/ea	728.111
8464.20	00	-Grinding or polishing machines	0%	kg/ea	728.112
8464.90	00	-Other	0%	kg/ea	728.119
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	00	-Machines which can carry out different types of machining operations without tool change between such operations	0%	kg/ea	728.121
8465.20	00	-Machining centres	0%	kg/ea	728.128
		-Other:			
8465.91	00	--Sawing machines	0%	kg/ea	728.122
8465.92	00	--Planing, milling or moulding (by cutting) machines	0%	kg/ea	728.123
8465.93	00	--Grinding, sanding or polishing machines	0%	kg/ea	728.124
8465.94	00	--Bending or assembling machines	0%	kg/ea	728.125
8465.95	00	--Drilling or morticing machines	0%	kg/ea	728.126
8465.96	00	--Splitting, slicing or paring machines	0%	kg/ea	728.127
8465.99	00	--Other	0%	kg/ea	728.129
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening die heads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.			
8466.10	00	-Tool holders and self-opening die heads	0%	kg	735.11
8466.20	00	-Work holders	0%	kg	735.13
8466.30	00	-Dividing heads and other special attachments for machines	0%	kg	735.15
		-Other:			
8466.91	00	-- For machines of heading 84.64	0%	kg	735.191
8466.92	00	-- For machines of heading 84.65	0%	kg	735.192
8466.93	00	-- For machines of headings 84.56 to 84.61	0%	kg	735.91
8466.94	00	-- For machines of heading 84.62 or 84.63	0%	kg	735.95
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		electric motor.			
		-Pneumatic:			
8467.11	00	--Rotary type (including combined rotary percussion)	0%	kg/ea	745.111
8467.19	00	--Other	0%	kg/ea	745.119
		-With self-contained electric motor:			
8467.21	00	--Drills of all kinds	0%	kg/ea	745.41
8467.22	00	--Saws	0%	kg/ea	745.43
8467.29	00	--Other	0%	kg/ea	745.45
		-Other tools:			
8467.81	00	--Chain saws	0%	kg/ea	745.121
8467.89	00	--Other	0%	kg/ea	745.129
		-Parts:			
8467.91	00	--Of chain saws	0%	kg	745.191
8467.92	00	--Of pneumatic tools	0%	kg	745.192
8467.99	00	--Other	0%	kg	745.199
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.			
8468.10	00	-Hand-held blow pipes	0%	kg/ea	737.41
8468.20	00	-Other gas-operated machinery and apparatus	0%	kg/ea	737.42
8468.80	00	-Other machinery and apparatus	0%	kg/ea	737.43
8468.90	00	-Parts	0%	kg	737.49
[84.69]		Deleted			
84.70		Calculating machines and pocket-sized 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	00	-Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0%	kg/ea	751.21
		-Other electronic calculating machines:			
8470.21	00	--Incorporating a printing device	0%	kg/ea	751.221
8470.29	00	--Other	5%	kg/ea	751.222
8470.30	00	-Other calculating machines	5%	kg/ea	751.229
8470.50	00	-Cash registers	5%	kg/ea	751.24
8470.90	00	-Other	0%	kg/ea	751.28
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		transcribing data onto data media incoded form and machines for processing such data, not elsewhere specified or included.			
8471.30	00	-Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0%	kg/ea	752.32
		-Other automatic data processing machines:			
8471.41	00	--Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0%	kg/ea	752.31
8471.49	00	--Other, presented in the form of systems	0%	kg/ea	752.32
8471.50	00	-Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0%	kg/ea	752.33
8471.60	00	-Input or output units, whether or not containing storage units in the same housing	0%	kg/ea	752.6
8471.70	00	-Storage units	0%	kg/ea	752.7
8471.80	00	-Other units of automatic data processing machines	0%	kg/ea	752.8
8471.90	00	-Other	0%	kg/ea	752.9
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank note dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).			
8472.10	00	-Duplicating machines	0%	kg/ea	751.91
8472.30	00	-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	0%	kg/ea	751.93
8472.90	00	-Other	0%	kg/ea	751.99
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.			
		-Parts and accessories of the machines of heading 84.70:			
8473.21	00	--Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0%	kg	759.951
8473.29	00	--Other	0%	kg	759.959
8473.30	00	-Parts and accessories of the machines of heading 84.71	0%	kg	759.97
8473.40	00	-Parts and accessories of the machines of heading 84.72	0%	kg	759.93

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8473.50	00	-Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	0%	kg	759.8
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	00	-Sorting, screening, separating or washing machines	0%	kg/ea	728.31
8474.20	00	-Crushing or grinding machines	0%	kg/ea	728.32
		-Mixing or kneading machines:			
8474.31	00	--Concrete or mortar mixers	0%	kg/ea	728.331
8474.32	00	--Machines for mixing mineral substances with bitumen	0%	kg/ea	728.332
8474.39	00	--Other	0%	kg/ea	728.339
8474.80	00	-Other machinery	0%	kg/ea	728.34
8474.90	00	-Parts	0%	kg	728.39
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	00	-Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0%	kg/ea	728.411
		-Machines for manufacturing or hot working glass or glassware:			
8475.21	00	--Machines for making optical fibres and preforms thereof	0%	kg/ea	728.412
8475.29	00	--Other	0%	kg/ea	728.419
8475.90	00	-Parts	0%	kg	728.51
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	00	--Incorporating heating or refrigerating devices	20%	kg/ea	745.951
8476.29	00	--Other	20%	kg/ea	745.952
		-Other machines:			
8476.81	00	--Incorporating heating or refrigerating devices	20%	kg/ea	745.953
8476.89	00	--Other	20%	kg/ea	745.959
8476.90	00	-Parts	20%	kg	745.97

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	-Injection-moulding machines	0%	kg/ea	728.421
8477.20	00	-Extruders	0%	kg/ea	728.422
8477.30	00	-Blow moulding machines	0%	kg/ea	728.423
8477.40	00	-Vacuum moulding machines and other thermoforming machines	0%	kg/ea	728.424
		-Other machinery for moulding or otherwise forming:			
8477.51	00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inert tubes	0%	kg/ea	728.425
8477.59	00	--Other	0%	kg/ea	728.426
8477.80	00	-Other machinery	0%	kg/ea	728.429
8477.90	00	-Parts	0%	kg	728.52
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
8478.10	00	-Machinery	0%	kg/ea	728.43
8478.90	00	-Parts	0%	kg	728.53
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
8479.10	00	-Machinery for public works, building or the like	0%	kg/ea	723.48
8479.20	00	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0%	kg/ea	727.21
8479.30	00	-Presses for the manufacture of particleboard or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	0%	kg/ea	728.44
8479.40	00	-Rope or cable-making machines	0%	kg/ea	728.491
8479.50	00	-Industrial robots, not elsewhere specified or included	0%	kg/ea	728.492
8479.60	00	-Evaporative air coolers	0%	kg/ea	728.493
		-Passenger boarding bridges:			
8479.71	00	--Of a kind used in airports	0%	kg/ea	728.4951
8479.79	00	--Other	0%	kg/ea	728.4959
		-Other machines and mechanical appliances:			
8479.81	00	-- For treating metal, including electric wire coil-winders	0%	kg/ea	728.46
8479.82	00	--Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	0%	kg/ea	728.494
8479.89	00	--Other	0%	kg/ea	728.499

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8479.90	00	-Parts	0%	kg	728.55
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.			
8480.10	00	-Moulding boxes for metal foundry	0%	kg	749.11
8480.20	00	-Mould bases	0%	kg	749.12
8480.30	00	-Moulding patterns:			
8480.30	10	---Of wood	10%	kg	749.131
8480.30	90	---Other	0%	kg	749.139
		-Moulds for metal or metal carbides:			
8480.41	00	--Injection or compression types	0%	kg	749.14
8480.49	00	--Other	0%	kg	749.15
8480.50	00	-Moulds for glass	0%	kg	749.16
8480.60	00	-Moulds for mineral materials	0%	kg	749.17
		-Moulds for rubber or plastics:			
8480.71	00	--Injection or compression types	0%	kg	749.18
8480.79	00	--Other	0%	kg	749.19
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	00	-Pressure-reducing valves	0%	kg	747.1
8481.20	00	-Valves for oleohydraulic or pneumatic transmissions	0%	kg	747.2
8481.30	00	-Check (nonreturn) valves	0%	kg	747.3
8481.40	00	-Safety or relief valves	0%	kg	747.4
8481.80	00	-Other appliances	0%	kg	747.8
8481.90	00	-Parts	0%	kg	747.9
84.82		Ball or roller bearings.			
8482.10	00	-Ball bearings	0%	kg/ea	746.1
8482.20	00	-Tapered roller bearings, including cone and tapered roller assemblies	0%	kg/ea	746.2
8482.30	00	-Spherical roller bearings	0%	kg/ea	746.3
8482.40	00	-Needle roller bearings	0%	kg/ea	746.4
8482.50	00	-Other cylindrical roller bearings	0%	kg/ea	746.5
8482.80	00	-Other, including combined ball/roller bearings	0%	kg/ea	746.8
		-Parts:			
8482.91	00	--Balls, needles and rollers	0%	kg	746.91
8482.99	00	--Other	0%	kg	746.99

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
84.83		Transmission shafts (including camshafts and crankshafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gearboxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
8483.10	00	-Transmission shafts (including cam shafts and crank shafts) and cranks:			
8483.10	10	---For road motor vehicle engines	20%	kg/ea	748.11
8483.10	20	---For marine engines	0%	kg/ea	748.12
8483.10	30	---For aircraft engines	0%	kg/ea	748.13
8483.10	90	---Other	0%	kg/ea	748.19
8483.20	00	-Bearing housings, incorporating ball or roller bearings:			
8483.20	10	---For road motor vehicle engines	20%	kg/ea	748.211
8483.20	20	---For marine engines	0%	kg/ea	748.212
8483.20	30	---For aircraft engines	0%	kg/ea	748.213
8483.20	90	---Other	0%	kg/ea	748.219
8483.30	00	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:			
8483.30	10	---For road motor vehicle engines	20%	kg/ea	748.221
8483.30	20	---For marine engines	0%	kg/ea	748.222
8483.30	30	---For aircraft engines	0%	kg/ea	748.223
8483.30	90	---Other	0%	kg/ea	748.229
8483.40	00	-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:			
8483.40	10	---For road motor vehicle engines	20%	kg/ea	748.41
8483.40	20	---For marine craft	0%	kg/ea	748.42
8483.40	30	---For aircraft engines	0%	kg/ea	748.43
8483.40	90	---Other	0%	kg/ea	748.49
8483.50	00	- Flywheels and pulleys, including pulley blocks:			
8483.50	10	---For road motor vehicle engines	20%	kg/ea	748.51
8483.50	20	---For marine craft	0%	kg/ea	748.52
8483.50	30	---For aircraft engines	0%	kg/ea	748.53
8483.50	90	---Other	0%	kg/ea	748.59
8483.60	00	-Clutches and shaft couplings (including universal joints):			
8483.60	10	---For marine craft	0%	kg/ea	748.61
8483.60	90	---Other	0%	kg/ea	748.69
8483.90	00	-Toothed wheels, chain sprockets and other			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		transmission elements presented separately; parts:			
8483.90	10	---For road motorvehicle engines:			
8483.90	11	----Millchain sprockets	0%	kg/ea	748.911
8483.90	19	----Other	20%	kg	748.919
		---Formarine craft:			
8483.90	21	----Millchain sprockets	0%	kg/ea	748.921
8483.90	29	----Other	0%	kg	748.929
		---For aircraft engines:			
8483.90	31	----Millchain sprockets	0%	kg/ea	748.931
8483.90	39	----Other	0%	kg	748.939
		---Other:			
8483.90	91	----Millchain sprockets	0%	kg/ea	748.991
8483.90	99	----Other	0%	kg	748.999
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 packing; mechanical seals.			
8484.10	00	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	0%	kg	749.21
8484.20	00	-Mechanical seals	0%	kg	749.22
8484.90	00	-Other	0%	kg	749.29
[84.85]		Deleted			
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories			
8486.10	00	-Machines and apparatus for the manufacture of boules or wafers	0%	kg/ea	728.211
8486.20	00	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	0%	kg/ea	728.212
8486.30	00	-Machines and apparatus for the manufacture of flat panel displays	0%	kg/ea	728.213
8486.40	00	-Machines and apparatus specified in Note 9(C) to this Chapter	0%	kg/ea	728.22
8486.90	00	-Parts and accessories	0%	kg/ea	728.29

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
8487.10	00	-Ships' or boats' propellers and blades therefor	0%	kg	749.91
8487.90	00	-Other	0%	kg	749.99

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1. This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11;
 - (c) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - (e) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. For the purposes of heading 85.07, the expression electric accumulators includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines

(heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

5. For the purposes of heading 85.23:

a. "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, FLASH E² PROM) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

b. The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

6. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

7. For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

8. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

9. For the purposes of headings 85.41 and 85.42:

(a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) "Electronic integrated circuits" are:

- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
- (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without lead frames, but with no other active or passive circuit elements.
- (iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
2. Silicon based means built on a silicon substrate, or made of silicon materials, or manufactured onto an integrated circuit die.
3. (a) Silicon based sensors consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical quantities" relate to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain,

magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

- (b) "Siliconbased actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
- (c) "Siliconbased resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (d) "Siliconbased oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

10. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

1. Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170mm x 100mm x 45 mm.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
85.01		Electric motors and generators (excluding generating sets).			
8501.10	00	-Motors of an output not exceeding 37.5W	0%	kg&u	716.1
8501.20	00	- Universal AC/DC motors of an output exceeding 37.5W	0%	kg&u	716.311
		- Other DC motors; DC generators:			
8501.31	00	-- Of an output not exceeding 750 W	0%	kg&u	716.21
8501.32	00	-- Of an output exceeding 750 W but not exceeding 75 kW	0%	kg&u	716.22
8501.33	00	-- Of an output exceeding 75 kW but not exceeding 375 kW	0%	kg&u	716.23

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8501.34	00	-- Ofan output exceeding 375 kW	0%	kg&u	716.24
8501.40	00	- Other AC motors, single-phase	0%	kg&u	716.312
		- Other AC motors, multi-phase:			
8501.51	00	-- Ofan output not exceeding 750 W	0%	kg&u	716.313
8501.52	00	-- Ofan output exceeding 750 W but not exceeding 75 kW	0%	kg&u	716.314
8501.53	00	-- Ofan output exceeding 75 kW	0%	kg&u	716.319
		- AC generators (alternators):			
8501.61	00	-- Ofan output not exceeding 75 kVA	0%	kg&u	716.321
8501.62	00	-- Ofan output exceeding 75 kVA but not exceeding 375 kVA	0%	kg&u	716.322
8501.63	00	-- Ofan output exceeding 375 kVA but not exceeding 750 kVA	0%	kg&u	716.323
8501.64	00	-- Ofan output exceeding 750 kVA	0%	kg&u	716.324
85.02		Electric generating sets and rotary converters.			
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):			
8502.11	00	-- Ofan output not exceeding 75 kVA	0%	kg&u	716.511
8502.12	00	-- Ofan output exceeding 75 kVA but not exceeding 375 kVA	0%	kg&u	716.512
8502.13	00	-- Ofan output exceeding 375 kVA	0%	kg&u	716.513
8502.20	00	- Generating sets with spark-ignition internal combustion piston engines	0%	kg&u	716.514
		- Other generating sets:			
8502.31	00	-- Wind-powered	0%	kg&u	716.521
8502.39	00	-- Other	0%	kg&u	716.529
8502.40	00	- Electric rotary converters	0%	kg&u	716.4
8503.00	00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	0%	kg	716.9
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.			
8504.10	00	- Ballasts for discharge lamps or tubes	0%	kg&u	771.23
		- Liquid dielectric transformers:			
8504.21	00	-- Having a power handling capacity not exceeding 650 kVA	0%	kg&u	771.111
8504.22	00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	0%	kg&u	771.112
8504.23	00	-- Having a power handling capacity exceeding 10,000 kVA	0%	kg&u	771.113
		- Other transformers:			
8504.31	00	-- Having a power handling capacity not exceeding 1 kVA	0%	kg&u	771.191
8504.32	00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	0%	kg&u	771.192
8504.33	00	-- Having a power handling capacity exceeding 16 kVA	0%	kg&u	771.193

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		16 kVA but not exceeding 500 kVA			
8504.34	00	-- Having a power handling capacity exceeding 500 kVA	0%	kg&u	771.194
		500 kVA			
8504.40	00	-Static converters	0%	kg&u	771.21
8504.50	00	-Other inductors	0%	kg&u	771.25
8504.90	00	-Parts	0%	kg	771.29
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 magnetization:			
8505.11	00	-- Of metal	0%	kg	778.811
8505.19	00	-- Other	0%	kg	778.812
8505.20	00	-Electro-magnetic couplings, clutches and brakes	0%	kg	778.813
8505.90	00	-Other, including parts	0%	kg	778.815
85.06		Primary cells and primary batteries.			
8506.10	00	-Manganese dioxide	20%	kg&u	778.111
8506.30	00	-Mercuric oxide	20%	kg&u	778.112
8506.40	00	-Silver oxide	20%	kg&u	778.113
8506.50	00	-Lithium	20%	kg&u	778.114
8506.60	00	-Air-zinc	20%	kg&u	778.115
8506.80	00	-Other primary cells and primary batteries.	20%	kg&u	778.119
8506.90	00	-Parts	20%	kg	778.17
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).			
8507.10	00	-Lead-acid, of a kind used for starting piston engines	20%	kg&u	778.121
8507.20	00	-Other lead-acid accumulators	20%	kg&u	778.122
8507.30	00	-Nickel-cadmium	20%	kg&u	778.123
8507.40	00	-Nickel-iron	20%	kg&u	778.124
8507.50	00	-Nickel-metal hydride	20%	kg&u	778.129
8507.60	00	-Lithium-ion	20%	kg&u	778.129
8507.80	00	-Other accumulators	20%	kg&u	778.129
8507.90	00	-Parts:			
8507.90	10	---Lead grids; plates coated with paste	20%	kg	778.191
8507.90	90	--- Other parts	20%	kg	778.199
85.08		Vacuum cleaners			
		-With self-contained electric motor:			
8508.11	00	-- Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 L	20%	kg&u	775.511
8508.19	00	-- Other	20%	kg&u	775.519

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8508.60	00	- Other vacuum cleaners	20%	kg&u	775.56
8508.70	00	-Parts	5%	kg	775.57
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.			
8509.40	00	-Foodgrinders and mixers; fruit or vegetable juice extractors:			
8509.40	10	---Foodgrinders and mixers	20%	kg&u	775.721
8509.40	20	---Fruit or vegetable juice extractors	20%	kg&u	775.722
8509.80	00	- Other appliances:			
8509.80	10	---Blenders	20%	kg&u	775.732
8509.80	20	---Floor polishers	20%	kg&u	775.734
8509.80	30	---Kitchen waste disposers	20%	kg&u	775.731
8509.80	90	--- Other	20%	kg&u	775.739
8509.90	00	-Parts	5%	kg	775.79
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.			
8510.10	00	-Shavers	20%	kg&u	775.41
8510.20	00	- Hair clippers	20%	kg&u	775.42
8510.30	00	- Hair-removing appliances	20%	kg&u	775.733
8510.90	00	-Parts	20%	kg	775.49
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-out of a kind used in conjunction with such engines.			
8511.10	00	-Sparking plugs	20%	kg&u	778.311
8511.20	00	-Ignition magnetos; magneto-dynamos; magnetic flywheels	20%	kg&u	778.312
8511.30	00	- Distributors; ignition coils	20%	kg&u	778.313
8511.40	00	-Starter motors and dual purpose starter-generators	20%	kg&u	778.314
8511.50	00	- Other generators	20%	kg&u	778.315
8511.80	00	- Other equipment	20%	kg&u	778.316
8511.90	00	-Parts	20%	kg	778.33
85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
8512.10	00	-Lighting or visual signalling equipment of a kind used on bicycles	5%	kg&u	778.341
8512.20	00	- Other lighting or visual signalling equipment	25%	kg&u	778.342
8512.30	00	-Sound signalling equipment	25%	kg&u	778.343
8512.40	00	-Windscreen wipers, defrosters and demisters	25%	kg&u	778.344

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8512.90	00	-Parts	5%	kg	778.35
85.13		Portable electric clamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.			
8513.10	00	-Lamps	20%	kg&u	813.12
8513.90	00	-Parts	5%	kg	813.8
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.			
8514.10	00	- Resistance heated furnaces and ovens	0%	kg&u	741.31
8514.20	00	-Furnaces and ovens functioning by induction or dielectric loss	0%	kg&u	741.32
8514.30	00	- Other furnaces and ovens	0%	kg&u	741.33
8514.40	00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0%	kg&u	741.34
8514.90	00	-Parts	0%	kg	741.35
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	00	--Soldering irons and guns	0%	kg&u	737.31
8515.19	00	-- Other	0%	kg&u	737.32
		-Machines and apparatus for resistance welding of metal:			
8515.21	00	--Fully or partly automatic	0%	kg&u	737.33
8515.29	00	-- Other	0%	kg&u	737.34
		-Machines and apparatus for arc (including plasma arc) welding of metals:			
8515.31	00	--Fully or partly automatic	0%	kg&u	737.35
8515.39	00	-- Other	0%	kg&u	737.36
8515.80	00	- Other machines and apparatus	0%	kg&u	737.37
8515.90	00	-Parts	0%	kg	737.39
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45			
8516.10	00	-Electric instantaneous or storage water heaters and			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		immersion heaters:			
8516.10	10	---Electric instantaneous or storage water heaters	20%	kg&u	775.811
8516.10	20	---Immersion heaters	20%	kg&u	775.812
		-Electric space heating apparatus and electric soil heating apparatus:			
8516.21	00	---Storage heating radiators	20%	kg&u	775.821
8516.29	00	--- Other	20%	kg&u	775.829
		-Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31	00	-- Hair dryers	20%	kg&u	775.831
8516.32	00	-- Other hair-dressing apparatus	20%	kg&u	775.832
8516.33	00	-- Hand-drying apparatus	20%	kg&u	775.833
8516.40	00	-Electric smoothing irons	20%	kg&u	775.84
8516.50	00	-Microwave ovens	20%	kg&u	775.861
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
8516.60	10	---Stoves and cookers	20%	kg&u	775.862
8516.60	90	--- Other	20%	kg&u	775.869
		- Other electro-thermic appliances:			
8516.71	00	-- Coffee or tea makers	20%	kg&u	775.871
8516.72	00	--Toasters	20%	kg&u	775.872
8516.79	00	-- Other	20%	kg&u	775.879
8516.80	00	-Electric heating resistors	20%	kg&u	775.88
8516.90	00	-Parts	5%	kg	775.89
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.			
		-Telephone sets, including telephones for cellular networks or for other wireless networks:			
8517.11	00	--Line telephone sets with cordless handsets	5%	kg&u	764.111
8517.12	00	--Telephones for cellular networks or for other wireless networks:			
8517.12	10	---Portableradio-telephones	20%	kg&u	764.112
8517.12	90	--- Other	5%	kg&u	764.113
8517.18	00	-- Other	5%	kg&u	764.119
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):			
8517.61	00	-- Base stations	0%	kg&u	764.121

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8517.62	00	--Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0%	kg&u	764.122
8517.69	00	-- Other	0%	kg&u	764.129
8517.70	00	-Parts	5%	kg	764.18
85.18		Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.			
8518.10	00	-Microphones and stands therefor	20%	kg&u	764.21
		-Loudspeakers, whether or not mounted in their enclosures:			
8518.21	00	--Single loudspeakers, mounted in their enclosures	20%	kg&u	764.221
8518.22	00	--Multiple loudspeakers, mounted in the same enclosure	20%	kg&u	764.222
8518.29	00	-- Other	20%	kg&u	764.23
8518.30	00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers.	20%	kg&u	764.24
8518.40	00	- Audio-frequency electric amplifiers	25%	kg&u	764.25
8518.50	00	-Electric sound amplifier sets	20%	kg&u	764.26
8518.90	00	-Parts	20%	kg	764.92
85.19		Sound recording or reproducing apparatus.			
8519.20	00	- Apparatus operated by coins, banknotes, bankcards, tokens or by other means of payment:			
8519.20	10	---Coin or disc-operated record players	25%	kg&u	763.311
8519.20	90	--- Other	20%	kg&u	763.319
8519.30	00	-Turntables (record-decks)	20%	kg&u	763.35
8519.50	00	-Telephone answering machines	20%	kg&u	763.36
		- Other apparatus:			
8519.81	00	-- Using magnetic, optical or semiconductor media:			
8519.81	10	---Transcribing machines	20%	kg&u	763.391
8519.81	20	---Pocket-size cassette players	20%	kg&u	733.392
8519.81	30	--- Dictating machines not capable of operating without an external source of power	5%	kg&u	763.393
8519.81	40	--- Other magnetic tape recorders incorporating sound reproducing apparatus	20%	kg&u	763.394
8519.81	90	--- Other	20%	kg&u	763.395
8519.89	00	-- Other	20%	kg&u	763.399
[85.20]		Deleted			
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.			
8521.10	00	-Magnetic tape-type	20%	kg&u	763.81
8521.90	00	- Other	20%	kg&u	763.84

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.			
8522.10	00	-Pick-up cartridges	5%	kg	764.991
8522.90	00	- Other	5%	kg	764.999
85.23		Discs, tapes, solid-state non-volatile storage devices, "smartcards" and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.			
		-Magnetic media:			
8523.21	00	-- Cards incorporating a magnetic stripe:			
8523.21	10	--- Unrecorded	0%	kg&u	898.4211
8523.21	90	--- Recorded	20%	kg&u	898.4212
8523.29	00	-- Other:			
8523.29	10	--- Unrecorded audiotapes	0%	kg&u	898.4291
8523.29	20	--- Recorded audio tapes	20%	kg&u	898.4292
8523.29	30	--- Unrecorded videotapes	0%	kg&u	898.4293
8523.29	40	--- Recorded video tapes	20%	kg&u	898.4294
8523.29	50	--- Unrecorded magnetic discs	0%	kg&u	898.4295
8523.29	60	--- Magnetic tapes for reproducing phenomena other than sound or image	20%	kg&u	898.4296
8523.29	70	--- Diskettes	0%	kg&u	898.4297
8523.29	90	--- Other	0%	kg&u	898.4299
		- Optical media:			
8523.41	00	-- Unrecorded:			
8523.41	10	--- Compact discs (CD's)	0%	kg&u	898.4481
8523.41	20	--- Digital Video Discs (DVD's)	0%	kg&u	898.446
8523.41	90	--- Other, including Blu-Ray disks (BD's)	0%	kg&u	898.4491
8523.49	00	-- Other :			
8523.49	10	--- Compact discs (CD's)	20%	kg&u	898.4482
8523.49	20	--- Digital Video Discs (DVD's)	20%	kg&u	898.447
8523.49	30	--- Pre-packaged software for automatic data processing machines, for retail sale	20%	kg&u	898.4483
8523.49	90	--- Other, including Blu-Ray disks (BD's)	20%	kg&u	898.4492
		-Semi-conductor media:			
8523.51	00	-- Solid-state non-volatile storage devices:			
8523.51	10	--- USB Flash Drive	0%	kg&u	898.461
8523.51	20	--- Flash memory cards	0%	kg&u	898.462
8523.51	30	--- Other unrecorded	0%	kg&u	898.463
8523.51	70	--- Other recorded	20%	kg&u	898.464
8523.52	00	-- "Smartcards":			
8523.52	10	--- Proximity cards	5%	kg&u	898.4651

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8523.	90	-- Othersmartcards	0%	kg&u	898.469
8523.	00	- Other:			
8523.	10	--- Unrecorded	0%	kg&u	898.491
8523.	90	--- Other	20%	kg&u	898.492
[85.		Deleted			
85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.			
8525.50	00	-Transmission apparatus	0%	kg&u	764.31
8525.60	00	-Transmission apparatus incorporating reception apparatus	20%	kg&u	764.321
8525.80	00	-Television cameras, digital cameras and video camera recorders	20%	kg&u	763.84
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
8526.	00	- Radar apparatus	0%	kg&u	764.831
		- Other:			
8526.	00	-- Radio navigational aid apparatus	5%	kg&u	764.832
8526.	00	-- Radio remote control apparatus	5%	kg&u	764.839
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or clock.			
		- Radio-broadcast receivers capable of operating without an external source of power:			
8527.12	00	-- Pocket-size radio cassette-players	20%	kg&u	762.211
8527.13	00	-- Other apparatus combined with sound recording or reproducing apparatus	20%	kg&u	762.212
8527.19	00	-- Other	20%	kg&u	762.22
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:			
8527.21	00	-- Combined with sound recording or reproducing apparatus	20%	kg&u	762.11
8527.29	00	-- Other	20%	kg&u	762.12
		- Other:			
8527.91	00	-- Combined with sound recording or reproducing apparatus	20%	kg&u	762.81
8527.92	00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	20%	kg&u	762.82
8527.99	00	-- Other	20%	kg&u	762.89
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		- Cathode-ray tube monitors:			
8528.42	00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0%	kg&u	761.31
8528.49	00	-- Other	20%	kg&u	761.39
		- Other monitors:			
8528.52	00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0%	kg&u	761.41
8528.59	00	-- Other:			
8528.59	10	--- Monitors incorporating television reception apparatus	20%	kg&u	761.42
8528.59	90	--- Other	20%	kg&u	761.49
		- Projectors:			
8528.62	00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0%	kg&u	761.51
8528.69	00	-- Other	20%	kg&u	761.59
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:			
8528.71	00	-- Not designed to incorporate a video display screen	20%	kg&u	761.61
8528.72	00	-- Other, colour	20%	kg&u	761.62
8528.73	00	-- Other, monochrome	20%	kg&u	761.63
85.29		Parts suitable for use solely or principally with the apparatus of heading 85.25 to 85.28			
8529.10	00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	5%	kg	764.931
8529.90	00	- Other	5%	kg	764.939
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).			
8530.10	00	- Equipment for railways or tramways	Free	kg&u	778.821
8530.80	00	- Other equipment	Free	kg&u	778.829
8530.90	00	- Parts	Free	kg	778.83
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.			
8531.10	00	- Burglar or fire alarms and similar apparatus	0%	kg&u	778.841
8531.20	00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	5%	kg&u	778.842
8531.80	00	- Other apparatus:			
8531.80	10	- Electric sound or visual signalling apparatus	20%	kg&u	778.843
8531.80	90	- Other	5%	kg&u	778.849
8531.90	00	- Parts	5%	kg&u	778.85

85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).			
8532.10	00	-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)	0%	kg	778.61
		- Other fixed capacitors:			
8532.21	00	--Tantalum	0%	kg	778.62
8532.22	00	-- Aluminium electrolytic	0%	kg	778.63
8532.23	00	-- Ceramic dielectric, single layer	0%	kg	778.64
8532.24	00	-- Ceramic dielectric, multilayer	0%	kg	778.65
8532.25	00	-- Dielectric of paper or plastics	0%	kg	778.66
8532.29	00	-- Other	0%	kg	778.67
8532.30	00	-Variable or adjustable (pre-set) capacitors	0%	kg	778.68
8532.90	00	-Parts	0%	kg	778.69
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
8533.10	00	-Fixed carbon resistors, composition or film types	0%	kg	772.31
		- Other fixed resistors:			
8533.21	00	--For a power handling capacity not exceeding 20W	0%	kg	772.32
8533.29	00	-- Other	0%	kg	772.32
		-Wirewound variable resistors, including rheostats and potentiometers:			
8533.31	00	--For a power handling capacity not exceeding 20W	0%	kg	772.33
8533.39	00	-- Other	0%	kg	772.33
8533.40	00	- Other variable resistors, including rheostats and potentiometers	0%	kg	772.35
8533.90	00	-Parts	0%	kg	772.38
8534.00	00	Printed circuits.	0%	kg	772.2
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors junction boxes), for a voltage exceeding 1,000 volts.			
8535.10	00	-Fuses	0%	kg	772.41
		- Automatic circuit breakers:			
8535.21	00	--For a voltage of less than 72.5 kV	0%	kg	772.42
8535.29	00	-- Other	0%	kg	772.43
8535.30	00	-Isolating switches and make-and-break switches	0%	kg	772.44
8535.40	00	-Lightning arresters, voltage limiters and surge suppressors	0%	kg	772.45
8535.90	00	- Other	0%	kg	772.49
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes) for a voltage not			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.			
8536.10	00	-Fuses	0%	kg	772.51
8536.20	00	- Automatic circuit breakers	0%	kg	772.52
8536.30	00	- Other apparatus for protecting electrical circuits	0%	kg	772.53
		- Relays:			
8536.41	00	--For a voltage not exceeding 60V	0%	kg	772.541
8536.49	00	-- Other	0%	kg	772.549
8536.50	00	- Other switches	0%	kg	772.55
		-Lamp-holders, plugs and sockets:			
8536.61	00	--Lamp-holders	0%	kg	772.57
8536.69	00	-- Other	0%	kg	772.58
8536.70	00	- Connectors for optical fibres, optical fibre bundles or cables:			
8536.70	10	--- Of plastics	20%	kg	772.561
8536.70	20	--- Of copper	20%	kg	772.562
8536.70	90	--- Of other material	0%	kg	772.569
8536.90	00	- Other apparatus	0%	kg	772.59
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.			
8537.10	00	-For a voltage not exceeding 1,000 V	10%	kg	772.61
8537.20	00	-For a voltage exceeding 1,000 V	10%	kg	772.62
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.			
8538.10	00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus	15%	kg	772.81
8538.90	00	- Other	0%	kg	772.82
85.39		Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.			
8539.10	00	-Sealed beam lamp units	25%	kg&u	778.23
		- Other filament lamps, excluding ultra-violet or infra-red lamps:			
8539.21	00	--Tungsten halogen	20%	kg&u	778.211
8539.22	00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100V	20%	kg&u	778.212
8539.29	00	-- Other	20%	kg&u	778.219
		- Discharge lamps, other than ultra-violet lamps:			
8539.31	00	--Fluorescent, hot cathode	20%	kg&u	778.221

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8539.32	00	--Mercury or sodium vapour lamps; metal halide lamps	20%	kg&u	778.222
8539.39	00	-- Other	20%	kg&u	778.229
		- Ultra-violet or infra-red lamps; arc-lamps:			
8539.41	00	-- Arc-lamps	5%	kg&u	778.241
8539.49	00	-- Other	5%	kg&u	778.249
8539.50	00	-Light-emitting diode(LED) lamps	0%	kg&u	778.78
8539.90	00	-Parts	5%	kg	778.29
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).			
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:			
8540.11	00	-- Colour	5%	kg&u	776.11
8540.12	00	-- Monochrome	5%	kg&u	776.12
8540.20	00	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5%	kg&u	776.21
8540.40	00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	5%	kg&u	776.233
8540.60	00	- Other cathode-ray tubes	5%	kg&u	776.239
		-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, arcinotrons), excluding grid-controlled tubes:			
8540.71	00	-- Magnetrons	0%	kg&u	776.251
8540.79	00	-- Other	0%	kg&u	776.259
		- Other valves and tubes:			
8540.81	00	-- Receiver or amplifier valves and tubes	0%	kg&u	776.271
8540.89	00	-- Other	0%	kg&u	776.279
		-Parts:			
8540.91	00	-- Of cathode-ray tubes	0%	kg	776.291
8540.99	00	-- Other	0%	kg	776.299
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals.			
8541.10	00	- Diodes, other than photosensitive or light-emitting diodes (LED)	0%	kg&u	776.31
		-Transistors, other than photosensitive transistors:			
8541.21	00	-- With a dissipation rate of less than 1 W	0%	kg&u	776.32
8541.29	00	-- Other	0%	kg&u	776.33

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8541.30	00	-Thyristors, diacs and triacs, other than photosensitive devices	0%	kg&u	776.35
8541.40	00	-Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	0%	kg&u	776.37
8541.50	00	- Other semiconductor devices	0%	kg&u	776.39
8541.60	00	-Mounted piezo-electric crystals	0%	kg&u	776.81
8541.90	00	-Parts	0%	kg	776.88
85.42		Electronic integrated circuits.			
		-Electronic integrated circuits:			
8542.31	00	--Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits	0%	kg&u	776.42
8542.32	00	--Memories	0%	kg&u	776.44
8542.33	00	--Amplifiers	0%	kg&u	776.46
8542.39	00	-- Other	0%	kg&u	776.49
8542.90	00	-Parts	0%	kg	776.89
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
8543.10	00	-Particle accelerators	0%	kg&u	778.71
8543.20	00	-Signal generators	0%	kg&u	778.781
8543.30	00	-Machines and apparatus for electroplating, electrolysis or electrophoresis	0%	kg&u	778.782
8543.70	00	- Other machines and apparatus:			
8543.70	20	---Sound mixing units (equalizers) for domestic use	25%	kg&u	778.785
8543.70	90	--- Other	5%	kg&u	778.789
8543.90	00	-Parts	5%	kg	778.79
85.44		Insulated (including enamelled or anodized) 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	00	-- Of copper:			
8544.11	10	---Enamelled or plastic-insulated	0%	kg	773.111
8544.11	90	--- Other	0%	kg	773.112
8544.19	00	-- Other	0%	kg	773.119
8544.20	00	- Co-axial cable and other co-axial electric conductors	0%	kg	773.12
8544.30	00	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	0%	kg	773.13
		- Other electric conductors, for a voltage not exceeding 1000V:			
8544.42	00	--Fitted with connectors	0%	kg	773.161
8544.49	00	-- Other:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8544.49	10	---Plastic-insulated copper conductors of a size exceeding 0.5 mm ²	15%	kg	773.162
8544.49	20	---Telephone drop wire or station wire	15%	kg	773.163
8544.49	90	--- Other	0%	kg	773.169
8544.60	00	- Other electric conductors, for a voltage exceeding 1,000 V:			
8544.60	10	---Plastic-insulated copper conductors of a size exceeding 0.5 mm ²	15%	kg	773.171
8544.60	90	--- Other	0%	kg	773.179
8544.70	00	- Optical fibre cables	0%	kg	773.18
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	00	-- Of a kind used for furnaces	0%	kg	778.861
8545.19	00	-- Other	0%	kg	778.862
8545.20	00	- Brushes	0%	kg	778.863
8545.90	00	- Other	0%	kg	778.869
85.46		Electrical insulators of any material.			
8546.10	00	- Of glass	0%	kg	773.22
8546.20	00	- Of ceramics	0%	kg	773.23
8546.90	00	- Other	0%	kg	773.24
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.			
8547.10	00	- Insulating fittings of ceramics	0%	kg	773.26
8547.20	00	- Insulating fittings of plastics	0%	kg	773.28
8547.90	00	- Other	0%	kg	773.29
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	00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5%	kg	778.131
8548.90	00	- Other	5%	kg	778.139

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (i) Arms (Chapter 93);
 - (j) Lamps or lighting fittings of heading 94.05; or
 - (k) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are reclassified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are reclassified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes.

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, *inter alia*, to:
 - (a) Axles, wheels, wheelsets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axleboxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
----	-----	----------------------	-----------	---------------	-----------

86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.			
8601.10	00	-Powered from an external source of electricity	0%	kg&u	791.11
8601.20	00	-Powered by electric accumulators	0%	kg&u	791.15
86.02		Other rail locomotives; locomotive tenders.			
8602.10	00	-Diesel-electric locomotives	0%	kg&u	791.21
8602.90	00	-Other	0%	kg&u	791.29
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04			
8603.10	00	-Powered from an external source of electricity	0%	kg&u	791.61
8603.90	00	-Other	0%	kg&u	791.69
8604.00	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).	0%	kg&u	791.81
8605.00	00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	0%	kg&u	791.7
86.06		Railway or tramway goods vans and wagons, not self-propelled.			
8606.10	00	-Tanks wagons and the like	0%	kg&u	791.821
8606.30	00	-Self-discharging vans and wagons, other than those of subheading 8606.10	0%	kg&u	791.823
		-Other:			
8606.91	00	--Covered and closed	0%	kg&u	791.824
8606.92	00	--Open, with non-removable sides of a height exceeding 60cm	0%	kg&u	791.825
8606.99	00	--Other	0%	kg&u	791.829
86.07		Parts of railway or tramway locomotives or rolling-stock.			
		-Bogies, bissel-bogies, axles and wheels, and parts thereof:			
8607.11	00	--Driving bogies and bissel-bogies	0%	kg	791.991
8607.12	00	--Other bogies and bissel-bogies	0%	kg	791.992
8607.19	00	--Other, including parts	0%	kg	791.993
		-Brakes and parts thereof:			
8607.21	00	--Air brakes and parts thereof	0%	kg	791.994
8607.29	00	--Other	0%	kg	791.995
8607.30	00	-Hooks and other coupling devices, buffers, and parts thereof	0%	kg	791.996
		-Other:			
8607.91	00	--Of locomotives	0%	kg	791.997
8607.99	00	--Other	0%	kg	791.999

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
8608.00	00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts	0%	kg	791.91
8609.00	00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	0%	kg&u	786.3

CHAPTER 87

**VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK,
AND PARTS AND ACCESSORIES THEREOF**

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITCREV4
87.01		Tractors (other than tractors of heading 87.09).			
8701.10	00	-Single axle tractors:			
8701.10	10	-- For use in agriculture	Free	kg&u	722.411
8701.10	90	--Other	0%	kg&u	722.419
8701.20	00	-Road tractors for semi-trailers	0%	kg&u	783.2
8701.30	00	-Track-laying tractors:			
8701.30	10	-- For use in agriculture	Free	kg&u	722.31
8701.30	90	--Other	0%	kg&u	722.39
		-Other, of an engine power:			
8701.91	00	--Not exceeding 18 kW:			
8701.91	10	---For use in agriculture	Free	kg&u	722.4911
8701.91	90	---Other	0%	kg&u	722.4919
8701.92	00	--Exceeding 18 kW but not exceeding 37 kW:			
8701.92	10	---For use in agriculture	Free	kg&u	722.4921
8701.92	90	---Other	0%	kg&u	722.4929
8701.93	00	--Exceeding 37 kW but not exceeding 75 kW:			
8701.93	10	---For use in agriculture	Free	kg&u	722.4931
8701.93	90	---Other	0%	kg&u	722.4939
8701.94	00	--Exceeding 75 kW but not exceeding 130 kW			
8701.94	10	---For use in agriculture	Free	kg&u	722.4941
8701.94	90	---Other	0%	kg&u	722.4949
8701.95	00	--Exceeding 130 kW:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITCREV4
8701.95	10	---For use in agriculture	Free	kg&u	722.4951
8701.95	90	---Other	0%	kg&u	722.4959
87.02		Motorvehicles for the transport of tenormore persons, including the driver.			
8702.10	00	--With onlycompression ignition internal combustion piston engine (diesel or semi-diesel):			
		---Completelyknocked down for assemblyin plants approved for thepurposebythe Competent Authority:			
8702.10	11	---Coaches, busesandmini-buses, ofaseating capacitynot exceeding21 persons (includingthe driver)	5%	kg&u	783.1111
8702.10	12	---Coaches, busesandmini-buses, ofaseating capacityexceeding21persons but not exceeding29 persons (includingthe driver)	5%	kg&u	783.1112
8702.10	13	---Coaches, busesandmini-buses, ofaseating capacityexceeding29persons (includingthe driver)	5%	kg&u	783.1113
8702.10	19	---Other	5%	kg&u	783.1114
8702.10	20	--Other:			
8702.10	21	---Coaches, busesandmini-buses, ofaseating capacitynot exceeding21 persons (includingthe driver)	10%	kg&u	783.1115
8702.10	22	---Coaches, busesandmini-buses, ofaseating capacityexceeding21persons but not exceeding29 persons (includingthe driver)	10%	kg&u	783.1116
8702.10	23	---Coaches, busesandmini-buses, ofaseating capacityexceeding29persons (includingthe driver)	10%	kg&u	783.1117
8702.10	29	---Other	10%	kg&u	783.1119
8702.20	00	-With both compression-ignition internal combustion pistonengine (diesel or semidiesel) and electric motor as motorsforpropulsion:			
		--Completelyknocked down for assemblyin plants approved for thepurposebythe Competent Authority:			
8702.20	11	---Coaches, buses andmini-buses, ofaseating capacitynot exceeding21 persons (includingthe driver)	5%	kg&u	783.1121
8702.20	12	---Coaches, buses andmini-buses, ofaseating capacityexceeding21persons but not exceeding29 persons (includingthe driver)	5%	kg&u	783.1122
8702.20	13	---Coaches, buses andmini-buses, ofaseating capacityexceeding29persons (includingthe driver)	5%	kg&u	783.1123
8702.20	19	---Other	5%	kg&u	783.1124
		--Other:			
8702.20	21	---Coaches, buses andmini-buses, ofaseating capacitynotexceeding21 persons (includingthe driver)	10%	kg&u	783.1125

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITCREV4
8702.20	22	---Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg&u	783.1126
8702.20	23	---Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	kg&u	783.1127
8702.20	29	---Other	10%	kg&u	783.1129
8702.30	00	-With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:			
		--Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			
8702.30	11	---Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg&u	783.1931
8702.30	12	---Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg&u	783.1932
8702.30	13	---Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg&u	783.1933
8702.30	19	---Other	5%	kg&u	783.1934
		--Other:			
8702.30	21	---Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	kg&u	783.1935
8702.30	22	---Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg&u	783.1936
8702.30	23	---Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	kg&u	783.1937
8702.30	29	---Other	10%	kg&u	783.1939
8702.40	00	-With only electric motor for propulsion:			
		--Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			
8702.40	11	---Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg&u	783.1941
8702.40	12	---Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg&u	783.1942
8702.40	13	---Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg&u	783.1943
8702.40	19	---Other	5%	kg&u	783.1944
		--Other:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITCREV4
8702.40	21	---Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	kg&u	783.1945
8702.40	22	---Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg&u	783.1946
8702.40	23	---Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	kg&u	783.1947
8702.40	29	---Other	10%	kg&u	783.1949
8702.90	00	-Other:			
		--Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			
8702.90	11	---Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg&u	783.1991
8702.90	12	---Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg&u	783.1992
8702.90	13	---Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg&u	783.1993
8702.90	19	---Other	5%	kg&u	783.1994
		--Other:			
8702.90	21	---Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	kg&u	783.1995
8702.90	22	---Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg&u	783.1996
8702.90	23	---Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	kg&u	783.1997
8702.90	29	---Other	10%	kg&u	783.1999
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
8703.10	00	-Vehicles specially designed for travelling on snow; golf cars and similar vehicles	20%	kg&u	781.1
		-Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:			
8703.21	00	--Of a cylinder capacity not exceeding 1,000cc:			
8703.21	10	---Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg&u	781.211
8703.21	90	---Other	20%	kg&u	781.219

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITCREV4
8703.22	00	--Ofacylindercapacityexceeding1,000ccbut not exceeding1,500cc:			
8703.22	10	---Completelyknockeddown forassemblyin plants approved for thepurposebythe Competent Authority	5%	kg&u	781.221
8703.22	90	---Other	20%	kg&u	781.229
8703.23	00	--Ofacylindercapacityexceeding1,500ccbut not exceeding3,000cc:			
8703.23	10	---Completelyknockeddown for assemblyin plants approved for thepurposebythe Competent Authority	5%	kg&u	781.231
8703.23	20	---Other, ofacylindercapacityexceeding1,500cc but notexceeding1,599cc	20%	kg&u	781.2321
8703.23	30	---Other, ofacylindercapacity exceeding1,599cc but notexceeding1,800cc	20%	kg&u	781.2329
8703.23	40	---Other, ofacylindercapacityexceeding1,800cc but notexceeding2,000cc	20%	kg&u	781.233
8703.23	50	---Other, ofacylindercapacityexceeding2,000cc but notexceeding2,500cc	30%	kg&u	781.2341
8703.23	60	---Other, ofacylindercapacityexceeding2,500cc but notexceeding3,000cc	30%	kg&u	781.2349
8703.24	00	--Ofacylindercapacityexceeding3,000cc:			
8703.24	10	---Completelyknockeddown for assemblyin plants approved for thepurposebythe Competent Authority	5%	kg&u	781.241
8703.24	90	---Other	30%	kg&u	781.249
		-Other vehicles, with onlycompression-ignition internal combustion piston engine (diesel or semi-diesel):			
8703.31	00	--Ofacylindercapacitynot exceeding1,500cc:			
8703.31	10	---Completelyknockeddown for assemblyin plants approved for thepurposebythe Competent Authority	5%	kg&u	781.251
8703.31	90	---Other	20%	kg&u	781.259
8703.32	00	--Ofacylindercapacityexceeding1,500ccbut not exceeding2,500cc:			
8703.32	10	---Completelyknockeddown for assemblyin plants approved for thepurposebythe Competent Authority	5%	kg&u	781.261
		--Other:			
8703.32	21	---Ofacylindercapacity exceeding1,500ccbut notexceeding1,599cc	20%	kg&u	781.2623
8703.32	22	---Ofacylindercapacityexceeding1,599ccbut notexceeding1,800cc	20%	kg&u	781.2624
8703.32	23	---Ofacylindercapacityexceeding1,800ccbut not exceeding2,000cc	20%	kg&u	781.2625

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITCREV4
8703.32	24	---Of acylinder capacity exceeding 2,000cc but not exceeding 2,500cc	30%	kg&u	781.2626
8703.33	00	---Other, of acylinder capacity exceeding 2,500cc			
8703.33	10	---Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg&u	781.271
8703.33	90	---Other	30%	kg&u	781.279
8703.40	00	-Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	20%	kg&u	781.281
8703.50	00	-Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	20%	kg&u	781.282
8703.60	00	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	20%	kg&u	781.283
8703.70	00	-Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	20%	kg&u	781.284
8703.80	00	-Other vehicles, with only electric motor for propulsion	30%	kg&u	781.285
8703.90	00	-Other	30%	kg&u	781.29
87.04		Motor vehicles for the transport of goods.			
8704.10	00	-Dumpers designed for off-highway use	10%	kg&u	782.11
		-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8704.21	00	--g.v.w not exceeding 5 tonnes:			
8704.21	10	---Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg&u	782.191
8704.21	90	---Other	20%	kg&u	782.192
8704.22	00	--g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:			
8704.22	10	---Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg&u	782.193
8704.22	90	---Other	10%	kg&u	782.194
8704.23	00	--g.v.w exceeding 20 tonnes:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITCREV4
8704.23	10	---Completelyknockeddown for assemblyin plants approved for thepurposebythe Competent Authority	5%	kg&u	782.195
8704.23	90	---Other	10%	kg&u	782.196
		-Other, with spark-ignition internal combustion piston engine:			
8704.31	00	--g.v.w not exceeding5tonnes:			
8704.31	10	---Completelyknockeddown for assemblyin plants approved for thepurposebythe Competent Authority	5%	kg&u	782.197
8704.31	90	---Other	20%	kg&u	782.198
8704.32	00	--g.v.w exceeding5 tonnes:			
8704.32	10	---Completelyknockeddown for assemblyin plants approved for thepurposebythe Competent Authority	5%	kg&u	782.1991
8704.32	90	---Other	10%	kg&u	782.1992
8704.90	00	-Other	30%	kg&u	782.1999
87.05		Special purpose motorvehicles, other thanthose principallydesignedfor the transport ofpersons orgoods (for example, breakdown lorries, crane lorries, firefighting vehicles, concrete-mixer lorries, roadsweeperlorries, spraying lorries, mobileworkshops, mobile radiological units).			
8705.10	00	-Cranelorries	0%	kg&u	782.21
8705.20	00	-Mobile drillingderricks	0%	kg&u	782.23
8705.30	00	- Firefightingvehicles	Free	kg&u	782.25
8705.40	00	-Concrete-mixer lorries	0%	kg&u	782.27
8705.90	00	-Other	0%	kg&u	782.29
8706.00	00	Chassisfittedwith engines for themotorvehicles of headings 87.01 to 87.05.			
8706.00	10	- Forthe assemblyofcoaches andbuses	5%	kg&u	784.11
8706.00	20	- Forthe motor vehicles of heading87.01, 87.04 or87.05	5%	kg&u	784.12
8706.00	90	-Other	20%	kg&u	784.19
87.07		Bodies (including cabs),for themotorvehiclesof headings 87.01 to 87.05.			
8707.10	00	- Forthe vehicles of heading87.03	5%	kg&u	784.21
8707.90	00	-Other:			
8707.90	10	--For coachesand busbodies	5%	kg&u	784.251
8707.90	90	--Other	0%	kg&u	784.259
87.08		Parts andaccessories ofthemotorvehicles of headings 87.01 to 87.05.			
8708.10	00	-Bumpersand parts thereof	30%	kg	784.31
		-Other parts and accessories of bodies (including cabs):			
8708.21	00	--Safetyseat belts	30%	kg	784.321

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITCREV4
8708.29	00	--Other	30%	kg	784.329
8708.30	00	-Brakes and servo-brakes; parts thereof:			
8708.30	11	-- For tractors (mounted brake linings)	0%	kg	784.331
8708.30	19	--Other (mounted brake lining for other vehicles)	30%	kg	784.332
8708.30	91	--For tractors	0%	kg	784.3331
8708.30	99	--Other vehicles	30%	kg	784.3339
8708.40	00	-Gear boxes and parts thereof:			
8708.40	10	-- For tractors	0%	kg	784.341
8708.40	90	--Other	30%	kg	784.349
8708.50	00	-Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:			
8708.50	10	-- For tractors	0%	kg	784.351
8708.50	90	--Other	30%	kg	784.359
8708.70	00	-Road wheels and parts and accessories thereof:			
8708.70	10	-- For tractors	0%	kg	784.3911
8708.70	90	--Other	30%	kg	784.3919
8708.80	00	-Suspension systems and parts thereof (including shock-absorbers):			
8708.80	10	-- For tractors	0%	kg	784.3921
8708.80	90	--Other	30%	kg	784.3929
		-Other parts and accessories:			
8708.91	00	--Radiators and parts thereof:			
8708.91	10	---For tractors	0%	kg	784.3931
8708.91	90	---Other	30%	kg	784.3939
8708.92	00	--Silencers (mufflers) and exhaust pipes; parts thereof:			
8708.92	10	---For tractors	0%	kg	784.3941
8708.92	90	---Other	30%	kg	784.3949
8708.93	00	--Clutches and parts thereof:			
8708.93	10	---For tractors	0%	kg	784.3951
8708.93	90	---Other	30%	kg	784.3959
8708.94	00	--Steering wheels, steering columns and steering boxes; parts thereof:			
8708.94	10	---For tractors	0%	kg	784.3961
8708.94	90	---Other	30%	kg	784.3969
8708.95	00	--Safety airbags with inflator system; parts thereof	30%	kg	784.397
8708.99	00	--Other:			
8708.99	30	---Compressed Natural Gas (CNG) systems	30%	kg	784.3992
8708.99	40	---Other, for tractors	0%	kg	784.3991
8708.99	90	---Other	30%	kg	784.3999

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITCREV4
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	00	--Electrical	0%	kg&u	774.14
8709.19	00	--Other	0%	kg&u	774.15
8709.90	00	-Parts	0%	kg	774.19
8710.00	00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	0%	kg&u	891.11
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
8711.10	00	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:			
8711.10	10	-- For the transport of goods	0%	kg&u	785.111
8711.10	90	--Other	10%	kg&u	785.119
8711.20	00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:			
8711.20	10	-- For the transport of goods	5%	kg&u	785.131
8711.20	90	--Other	10%	kg&u	785.139
8711.30	00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc:			
8711.30	10	-- For the transport of goods	5%	kg&u	785.151
8711.30	90	--Other	20%	kg&u	785.159
8711.40	00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc:			
8711.40	10	-- For the transport of goods	5%	kg&u	785.161
8711.40	90	--Other	20%	kg&u	785.169
8711.50	00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:			
8711.50	10	--For the transport of goods	5%	kg&u	785.171
8711.50	90	--Other	20%	kg&u	785.179
8711.60	00	-With electric motor for propulsion:			
8711.60	10	-- For the transport of goods	5%	kg&u	785.1911
8711.60	90	--Other	20%	kg&u	785.1999
8711.90	00	-Other:			
8711.90	10	-- For the transport of goods	5%	kg&u	785.191
8711.90	90	--Other	20%	kg&u	785.199

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITCREV4
87.12		Bicycles and other cycles (including delivery tricycles), not motorised			
8712.00	10	-For the transport of goods	5%	kg&u	785.21
8712.00	90	---Other	20%	kg&u	785.29
87.13		Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.			
8713.10	00	-Not mechanically propelled	Free	kg&u	785.311
8713.90	00	-Other	Free	kg&u	785.319
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.			
8714.10	00	-Of motorcycles (including mopeds):	5%	kg	785.35
8714.20	00	-Of carriages for disabled persons	Free	kg	785.36
		-Other:			
8714.91	00	--Frames and forks, and parts thereof	5%	kg	785.371
8714.92	00	--Wheel rims and spokes	5%	kg	785.372
8714.93	00	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5%	kg	785.373
8714.94	00	--Brakes, including coaster braking hubs and hub brakes, and parts thereof	5%	kg	785.374
8714.95	00	--Saddles	5%	kg&u	785.375
8714.96	00	--Pedals and crank-gear, and parts thereof	5%	kg	785.376
8714.99	00	--Other	5%	kg	785.379
8715.00	00	Baby carriages and parts thereof.	0%	kg	894.1
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.10	00	-Trailers and semi-trailers of the caravan type, for housing or camping	20%	kg&u	786.1
8716.20	00	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5%	kg&u	786.21
		-Other trailers and semi-trailers for the transport of goods:			
8716.31	00	--Tanker trailers and tanker semi-trailers	5%	kg&u	786.22
8716.39	00	--Other	5%	kg&u	786.29
8716.40	00	-Other trailers and semi-trailers	5%	kg&u	786.83
8716.80	00	-Other vehicles:			
8716.80	10	--Wheelbarrows	10%	kg&u	786.851
8716.80	90	--Other	5%	kg&u	786.859
8716.90	00	-Parts:			
8716.90	10	--Of wheelbarrows	10%	kg	786.891
8716.90	90	--Other	5%	kg	786.899

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV4
8801.00		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	20%	kg and u	792.84
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
		-Helicopters:			
8802.11	00	--Of an unladen weight not exceeding 2,000 kg	0%	kg&u	792.11
8802.12	00	--Of an unladen weight exceeding 2,000 kg	0%	kg&u	792.15
8802.20	00	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	0%	kg&u	792.2
8802.30	00	-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	0%	kg&u	792.3
8802.40	00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	0%	kg&u	792.4
8802.60	00	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	0%	kg&u	792.5
88.03		Parts of goods of heading 88.01 or 88.02.			
8803.10	00	-Propellers and rotors and parts thereof	0%	kg	792.91
8803.20	00	-Under-carriages and parts thereof	0%	kg	792.93
8803.30	00	-Other parts of aeroplanes or helicopters	0%	kg	792.95
8803.90	00	-Other	0%	kg	792.97
8804.00		Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto.	0%	kg	899.96
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
8805.10	00	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0%	kg	792.831
		-Ground flying trainers and parts thereof:			
8805.21	00	--Air combat simulators and parts thereof	5%	kg	792.833
8805.29	00	--Other	5%	kg	792.839

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV4
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
8901.10	00	-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:			
8901.10	10	--Vessels exceeding 708 cubic metres	0%	kg&u	793.281
8901.10	90	--Other	0%	kg&u	793.289
8901.20	00	-Tankers:			
8901.20	10	--Vessels exceeding 708 cubic metres	0%	kg&u	793.221
8901.20	90	--Other	0%	kg&u	793.229
8901.30	00	-Refrigerated vessels, other than those of subheading 8901.20:			
8901.30	10	--Vessels exceeding 708 cubic metres	0%	kg&u	793.261
8901.30	90	--Other	0%	kg&u	793.269
8901.90	00	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
8901.90	10	--Vessels exceeding 708 cubic metres	0%	kg&u	793.271
8901.90	90	--Other	0%	kg&u	793.279
8902.00		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
8902.00	40	-Trawlers of any size	Free	kg&u	793.242
8902.00	50	-Vessels exceeding 708 cubic metres, other than trawlers	Free	kg&u	793.241
8902.00	80	-Other fishing vessels	Free	kg&u	793.243
8902.00	90	-Other	Free	kg&u	793.249
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.10	00	-Inflatable	20%	kg&u	793.11
		-Other:			
8903.91	00	--Sailboats, with or without auxiliary motor	20%	kg&u	793.12
8903.92	00	--Motorboats, other than outboard motor boats	20%	kg&u	793.191
8903.99	00	--Other	20%	kg	793.199
8904.00		Tugs and pusher craft.	0%	kg&u	793.7

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITCREV4
89.05		Light-vessels, fire-floats, dredgers, floating cranes and other vessel the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.			
8905.10	00	-Dredgers	Free	kg&u	793.51
8905.20	00	- Floating or submersible drilling or production platforms	Free	kg&u	793.55
8905.90	00	-Other:			
8905.90	10	---House-boats	0%	kg&u	793.591
8905.90	90	---Other	Free	kg&u	793.599
89.06		Other vessels, including warships and lifeboats other than rowing boats.			
8906.10	00	-Warships	0%	kg&u	793.292
8906.90	00	-Other	0%	kg&u	793.299
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10	00	-Inflatable rafts	0%	kg&u	793.91
8907.90	00	-Other:			
8907.90	10	--Buoys and beacons	Free	kg&u	793.991
8907.90	90	--Other	0%	kg&u	793.999
8908.00		Vessels and other floating structures for breaking up.	Free	kg&u	793.3

SECTION XVIII

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,
MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL
INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

CHAPTER 90

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,
MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF**

Notes.

1. This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
 - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
 - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
 - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;
 - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric clamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote

control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

- (i) Searchlights or spotlights of heading 94.05;
 - (j) Articles of Chapter 95;
 - (k) Monopods, bipods, tripods and similar articles, of heading 96.20;
 - (l) Capacity measures, which are to be classified according to their constituent material; or
 - (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
- Preventing or correcting bodily deformities; or
 - Supporting or holding part of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:

- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

Additional CARICOM Guideline

1 Heading 90.06 does not cover digital cameras (85.25).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
9001.10	00	-Optical fibres, optical fibre bundles and cables	0%	kg	884.191
9001.20	00	-Sheets and plates of polarising material	0%	kg	884.192
9001.30	00	-Contact lenses	Free	kg&u	884.11
9001.40	00	-Spectacle lenses of glass	Free	kg&u	884.15
9001.50	00	-Spectacle lenses of other materials	Free	kg&u	884.17
		-Other:			
9001.90	10	---Colour filters for cameras	20%	kg&u	884.193
9001.90	90	---Other	0%	kg&u	884.199
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or fittings for instruments or apparatus, other than such elements of glass not optically worked.			
		-Objective lenses:			
9002.11	00	-- For cameras, projectors or photographic enlargers or reducers	20%	kg	884.31
9002.19	00	--Other	0%	kg	884.32
9002.20	00	- Filters:			
9002.20	10	---For photographic or cinematographic apparatus (including projectors)	0%	kg	884.331
9002.20	90	---Other	0%	kg	884.339
		-Other:			
9002.90	10	---For photographic or cinematographic apparatus (including projectors)	0%	kg	884.391
9002.90	90	--Other	0%	kg	884.399
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.			
		- Frames and mountings:			
9003.11	00	--Of plastic	5%	kg&u	884.211
9003.19	00	--Of other materials	5%	kg&u	884.219
9003.90	00	-Parts	5%	kg	884.22
90.04		Spectacles, goggles and the like, corrective, protective or other.			
9004.10	00	-Sunglasses	20%	kg&u	884.231
9004.90	00	-Other	20%	kg&u	884.239
90.05		Binoculars, monoculars, other optical telescopes, and mountingstherefor; other astronomical instruments and mountingstherefor, but not including instruments for radio-astronomy.			
9005.10	00	-Binoculars	5%	kg&u	871.11
9005.80	00	-Other instruments:			
9005.80	10	---Refracting telescopes (monoculars)	0%	kg&u	871.151
9005.80	90	---Other	0%	kg&u	871.159
9005.90	00	-Parts and accessories (including mountings):			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
9005.90	10	---Forrefracting telescopes (binocularsand monoculars)	0%	kg	871.191
9005.90	90	---Other	0%	kg	871.199
90.06		Photographic (other thancinematographic) cameras; photographic flashlight apparatus and flashbulbs other than dischargelamps of heading 85.39.			
9006.30	00	-Cameras speciallydesignedforunderwater use,for aerial surveyor for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	20%	kg&u	881.113
9006.40	00	-Instant print cameras	20%	kg&u	881.114
		-Other cameras:			
9006.51	00	--With athrough-the-lens viewfinder (single lens reflex(SLR)),for rollfilm of awidth notexceeding 35 mm	20%	kg&u	881.115
9006.52	00	--Other,for rollfilm of awidth less than35 mm	20%	kg&u	881.116
9006.53	00	--Other,for rollfilm of awidth of 35 mm	20%	kg&u	881.117
9006.59	00	--Other	20%	kg&u	881.119
		-Photographic flashlight apparatusand flashbulbs:			
9006.61	00	--Dischargelamp ("electronic") flashlight apparatus	20%	kg&u	881.131
9006.69	00	--Other	20%	kg&u	881.139
		-Parts and accessories:			
9006.91	00	-- For cameras	20%	kg	881.14
9006.99	00	--Other	20%	kg	881.15
90.07		Cinematographic cameras and projectors, whether or not incorporating soundrecording or reproducing apparatus.			
9007.10	00	-Cameras	20%	kg&u	881.21
9007.20	00	-Projectors:			
9007.20	10	---For film of less than16 mmwidth or fordoube 8 mmfilm	20%	kg&u	881.221
9007.20	90	---Other	20%	kg&u	881.229
		-Parts and accessories:			
9007.91	00	-- For cameras	20%	kg	881.23
9007.92	00	-- For projectors	20%	kg	881.24
90.08		Imageprojectors, other thancinematographic; photographic (other thancinematographic) enlargers andreducers.			
9008.50	00	-Projectors, enlargersand reducers:			
9008.50	10	---Photographicenlargers and reducers	20%	kg&u	881.323
9008.50	20	---Slideprojectors	0%	kg&u	881.321
9008.50	30	---Microfilm, microficheor other microform readers, whether ornot capable ofproducing copies	0%	kg&u	881.322

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
9008.50	90	---Other	0%	kg&u	881.329
9008.90	00	-Parts and accessories:			
9008.90	10	---Of photographic enlargers and reducers	20%	kg	881.341
9008.90	90	---Other	0%	kg	881.349
[90.09]		Deleted			
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			
9010.10	00	-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	20%	kg&u	881.351
9010.50	00	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	20%	kg&u	881.355
9010.60	00	-Projection screens	20%	kg&u	881.356
9010.90	00	-Parts and accessories	20%	kg	881.36
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.			
9011.10	00	-Stereoscopic microscopes	0%	kg&u	871.41
9011.20	00	-Other microscopes, for photomicrography, cinephotomicrography or microprojection	0%	kg&u	871.43
9011.80	00	-Other microscopes	0%	kg&u	871.45
9011.90	00	-Parts and accessories	0%	kg	871.49
90.12		Microscopes other than optical microscopes; diffraction apparatus.			
9012.10	00	-Microscopes other than optical microscopes; diffraction apparatus	0%	kg&u	871.31
9012.90	00	-Parts and accessories	0%	kg	871.39
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			
9013.10	00	-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0%	kg and u	871.91
9013.20	00	-Lasers, other than laser diodes	0%	kg&u	871.92
9013.80	00	-Other devices, appliances and instruments	0%	kg&u	871.93
9013.90	00	-Parts and accessories	0%	kg	871.99

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
90.14		Direction finding compasses; other navigational instruments and appliances.			
9014.10	00	-Direction finding compasses	0%	kg&u	874.111
9014.20	00	-Instruments and appliances for aeronautical or space navigation (other than compasses)	0%	kg&u	874.112
9014.80	00	-Other instruments and appliances	0%	kg	874.119
9014.90	00	-Parts and accessories	0%	kg	874.12
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
9015.10	00	-Rangefinders	0%	kg&u	874.131
9015.20	00	-Theodolites and tachymeters (tacheometers)	0%	kg&u	874.132
9015.30	00	-Levels	0%	kg&u	874.133
9015.40	00	-Photogrammetrical surveying instruments and appliances	0%	kg	874.134
9015.80	00	-Other instruments and appliances	0%	kg&u	874.139
9015.90	00	-Parts and accessories	0%	kg	874.14
9016.00	00	Balances of a sensitivity of 5 cg or better, with or without weights.	0%	kg	874.51
90.17		Drawing, marking-out or mathematical calculating instruments (for example drafting machines, pantographs, protractors, drawing sets, sliderules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter.			
9017.10	00	-Drafting tables and machines, whether or not automatic	0%	kg&u	874.221
9017.20	00	-Other drawing, marking-out or mathematical calculating instruments	0%	kg&u	874.229
9017.30	00	-Micrometers, calipers and gauges	0%	kg&u	874.231
9017.80	00	-Other instruments	0%	kg&u	874.239
9017.90	00	-Parts and accessories	0%	kg	874.24
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.			
		-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):			
9018.11	00	--Electro-cardiographs	10%	kg&u	774.11
9018.12	00	--Ultrasonic scanning apparatus	10%	kg&u	774.121
9018.13	00	--Magnetic resonance imaging apparatus	10%	kg&u	774.122

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
9018.14	00	--Scintigraphic apparatus	10%	kg&u	774.123
9018.19	00	--Other	10%	kg&u	774.129
9018.20	00	-Ultra-violet or infra-red ray apparatus	10%	kg	774.13
		-Syringes, needles, catheters, cannulae and the like:			
9018.31	00	--Syringes, with or without needles	10%	kg&u	872.211
9018.32	00	--Tubular metal needles and needles for sutures	10%	kg	872.212
9018.39	00	--Other	10%	kg&u	872.219
		-Other instruments and appliances, used in dental sciences:			
9018.41	00	--Dental drill engines, whether or not combined on a single base with other dental equipment	10%	kg&u	872.11
9018.49	00	--Other	10%	kg&u	872.19
9018.50	00	-Other ophthalmic instruments and appliances	10%	kg	872.25
9018.90	00	-Other instruments and appliances	10%	kg&u	872.29
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
9019.10	00	-Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10%	kg	872.31
9019.20	00	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10%	kg	872.33
9020.00	00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	10%	kg	872.35
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.			
9021.10	00	-Orthopaedic or fracture appliances	Free	kg	899.63
		-Artificial teeth and dental fittings:			
9021.21	00	--Artificial teeth	10%	kg	899.651
9021.29	00	--Other	10%	kg	899.659
		-Other artificial parts of the body:			
9021.31	00	--Artificial joints	Free	kg	899.661
9021.39	00	--Other	Free	kg	899.669
9021.40	00	-Hearing aids, excluding parts and accessories	Free	kg&u	899.61
9021.50	00	-Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	kg&u	899.67
9021.90	00	-Other	Free	kg	899.69

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNI FOR DUTY	SITC REV4
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	00	--Computed tomography apparatus	10%	kg&u	774.211
9022.13	00	--Other, for dental uses	10%	kg&u	774.212
9022.14	00	--Other, for medical, surgical or veterinary uses	10%	kg&u	774.213
9022.19	00	-- For other uses	10%	kg&u	774.219
		-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	00	-- For medical, surgical, dental or veterinary uses	10%	kg&u	774.221
9022.29	00	-- For other uses	10%	kg&u	774.229
9022.30	00	-X-ray tubes	10%	kg&u	774.23
9022.90	00	-Other, including parts and accessories	10%	kg	774.29
9023.00	00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	10%	kg	874.52
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	00	-Machines and appliances for testing metals	0%	kg&u	874.531
9024.80	00	-Other machines and appliances	0%	kg&u	874.539
9024.90	00	-Parts and accessories	0%	kg&u	874.54
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	00	--Liquid-filled, for direct reading	0%	kg&u	874.551
9025.19	00	--Other	0%	kg&u	874.552
9025.80	00	-Other instruments:			
9025.80	10	---Barometers, not combined with other instruments	0%	kg&u	874.553
9025.80	90	---Other	0%	kg&u	874.559

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNI FOR DUTY	SITC REV4
9025.90	00	-Parts and accessories	0%	kg	874.56
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.			
9026.10	00	- For measuring or checking the flow or level of liquids	0%	kg&u	874.31
9026.20	00	- For measuring or checking pressure	0%	kg&u	874.35
9026.80	00	-Other instruments or apparatus	0%	kg&u	874.37
9026.90	00	-Parts and accessories	0%	kg	874.39
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	00	-Gas or smoke analysis apparatus	0%	kg&u	874.41
9027.20	00	-Chromatographs and electrophoresis instruments	0%	kg&u	874.42
9027.30	00	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0%	kg&u	874.43
9027.50	00	-Other instruments and apparatus using optical radiations (UV, visible, IR)	0%	kg&u	874.45
9027.80	00	-Other instruments and apparatus	0%	kg&u	874.46
9027.90	00	-Microtomes; parts and accessories	0%	kg	874.49
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10	00	-Gas meters	5%	kg&u	873.11
9028.20	00	-Liquid meters	5%	kg&u	873.13
9028.30	00	-Electricity meters	5%	kg&u	873.15
9028.90	00	-Parts and accessories	5%	kg	873.19
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.			
9029.10	00	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like	5%	kg&u	873.21
9029.20	00	-Speed indicators and tachometers; stroboscopes	5%	kg&u	873.25
9029.90	00	-Parts and accessories	5%	kg	873.29

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.			
9030.10	00	-Instruments and apparatus for measuring or detecting ionizing radiations	0%	kg&u	874.71
9030.20	00	-Oscilloscopes and oscillographs	0%	kg&u	874.73
		-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:			
9030.31	00	--Multimeters, without a recording device	0%	kg&u	874.751
9030.32	00	--Multimeters with a recording device	0%	kg&u	874.783
9030.33	00	--Other, without a recording device	0%	kg&u	874.759
9030.39	00	--Other, with a recording device	0%	kg&u	874.784
9030.40	00	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0%	kg&u	874.77
		-Other instruments and apparatus:			
9030.82	00	-- For measuring or checking semiconductor wafers or devices	0%	kg&u	874.781
9030.84	00	--Other, with a recording device	0%	kg&u	874.782
9030.89	00	--Other	0%	kg&u	874.789
9030.90	00	-Parts and accessories	0%	kg	874.79
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.			
9031.10	00	-Machines for balancing mechanical parts	0%	kg&u	874.251
9031.20	00	-Test benches	0%	kg&u	874.252
		-Other optical instruments and appliances:			
9031.41	00	-- For inspecting semiconductor wafers or devices Or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0%	kg&u	874.254
9031.49	00	--Other	0%	kg&u	874.255
9031.80	00	-Other instruments, appliances and machines	0%	kg&u	874.259
9031.90	00	-Parts and accessories	0%	kg	874.26

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
90.32		Automatic regulating or controlling instruments and apparatus.			
9032.10	00	-Thermostats	0%	kg&u	874.61
9032.20	00	-Manostats	0%	kg&u	874.63
		-Other instruments and apparatus:			
9032.81	00	--Hydraulic or pneumatic	0%	kg&u	874.651
9032.89	00	--Other	0%	kg&u	874.659
9032.90	00	-Parts and accessories	0%	kg	874.69
9033.00	00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	0%	kg	874.9

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal in laid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	--With mechanical display only	20%	kg&u	885.311
9101.19	00	--Other	20%	kg&u	885.319
		-Other wrist-watches, whether or not incorporating a stop-watch facility:			
9101.21	00	--With automatic winding	20%	kg&u	885.321
9101.29	00	--Other	20%	kg&u	885.329
		-Other:			
9101.91	00	--Electrically operated	20%	kg&u	885.391
9101.99	00	--Other	20%	kg&u	885.399
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.			
		-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9102.11	00	--With mechanical display only	20%	kg&u	885.411
9102.12	00	--With opto-electronic display only	20%	kg&u	885.412
9102.19	00	--Other	20%	kg&u	885.419
		-Other wrist-watches, whether or not incorporating a stop-watch facility:			
9102.21	00	--With automatic winding	20%	kg&u	885.421
9102.29	00	--Other	20%	kg&u	885.429
		-Other:			
9102.91	00	--Electrically operated	20%	kg&u	885.491
9102.99	00	--Other	20%	kg&u	885.499
91.03		Clocks with watch movements, excluding clocks of heading 91.04.			
9103.10	00	-Electrically operated	20%	kg&u	885.72
9103.90	00	-Other	20%	kg&u	885.73
9104.00		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	20%	kg&u	885.71
91.05		Other clocks.			
		-Alarm clocks:			
9105.11	00	--Electrically operated	20%	kg&u	885.74
9105.19	00	--Other	20%	kg&u	885.75
		-Wall clocks:			
9105.21	00	--Electrically operated	20%	kg&u	885.76
9105.29	00	--Other	20%	kg&u	885.77

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Other:			
9105.91	00	--Electrically operated	20%	kg&u	885.78
9105.99	00	--Other	20%	kg&u	885.79
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	00	-Time-registers; time-recorders	0%	kg&u	885.941
9106.90	00	-Other	0%	kg&u	885.949
9107.00	00	Time switches with clock or watch movement or with synchronous motor.	5%	kg&u	885.95
91.08		Watch movements, complete and assembled.			
		-Electrically operated:			
9108.11	00	--With mechanical display only or with a device to which a mechanical display can be incorporated.	20%	kg&u	885.511
9108.12	00	--With opto-electronic display only	20%	kg&u	885.512
9108.19	00	--Other	20%	kg&u	885.519
9108.20	00	-With automatic winding	20%	kg&u	885.521
9108.90	00	-Other	20%	kg&u	885.529
91.09		Clock movements, complete and assembled.			
9109.10	00	-Electrically operated	5%	kg&u	885.963
9109.90	00	-Other	5%	kg&u	885.969
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	00	--Complete movements, unassembled or partly assembled (movement sets)	20%	kg&u	885.981
9110.12	00	--Incomplete movements, assembled	20%	kg	885.982
9110.19	00	--Rough movements	20%	kg	885.983
9110.90	00	-Other	5%	kg	885.989
91.11		Watch cases and parts thereof			
9111.10	00	-Cases of precious metal or of metal clad with precious metal	5%	kg&u	885.911
9111.20	00	-Cases of base metal, whether or not gold- or silver-plated	5%	kg&u	885.912
9111.80	00	-Other cases	5%	kg&u	885.913
9111.90	00	-Parts	5%	kg	885.914
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.20	00	-Cases	5%	kg&u	885.974

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
9112.90	00	-Parts	5%	kg	885.973
91.13		Watchstraps, watchbands and watch bracelets, and parts thereof.			
9113.10	00	-Of precious metal or of metal clad with precious metal	20%	kg	885.921
9113.20	00	-Of base metal, whether or not gold- or silver-plated	20%	kg	885.922
9113.90	00	-Other	20%	kg	885.93
91.14		Other clock or watch parts.			
9114.10	00	-Springs, including hair-springs	5%	kg	885.991
9114.30	00	-Dials	5%	kg	885.993
9114.40	00	-Plates and bridges	5%	kg	885.994
9114.90	00	-Other:			
9114.90	10	--Clock parts	5%	kg	885.995
9114.90	90	--Watch parts	5%	kg	885.996

CHAPTER 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1. This Chapter does not cover:
 - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading 95.03);
 - (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
 - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
9201.10	00	-Upright pianos	10%	kg&u	898.131
9201.20	00	-Grand pianos	10%	kg&u	898.132
9201.90	00	-Other	10%	kg&u	898.139
92.02		Other string musical instruments (for example, guitars, violins, harps).			
9202.10	00	-Played with a bow	10%	kg&u	898.151
9202.90	00	-Other	10%	kg&u	898.159
[92.03]		Deleted			
[92.04]		Deleted			
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.			
9205.10	00	-Brass-wind instruments.	10%	kg&u	898.231.
9205.90	00	-Other:			
9205.90	10	---Harmoniums	10%	kg&u	898.232
9205.90	20	---Mouth organs	10%	kg&u	898.233
9205.90	90	---Other	10%	kg&u	898.239
9206.00		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).			
9206.00	10	---Steel band instruments	20%	kg&u	898.241
9206.00	90	---Other	10%	kg&u	898.249
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
9207.10	00	-Keyboard instruments, other than accordions	10%	kg&u	898.25
9207.90	00	-Other	10%	kg&u	898.26
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 kind; whistles, call horns and other mouth-			
9208.10	00	-Musical boxes	10%	kg&u	898.291
9208.90	00	-Other	10%	kg&u	898.299

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
9209.30	00	-Musical instrument strings	10%	kg&u	898.93
		-Other:			
9209.91	00	--Parts and accessories for pianos	10%	kg	898.94
9209.92	00	--Parts and accessories for the musical instruments of heading 92.02	10%	kg	898.95
9209.94	00	--Parts and accessories for the musical instruments of heading 92.07	10%	kg	898.97
9209.99	00	--Other	10%	kg	898.99

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include a radio or radar apparatus of heading 85.26.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.			
9301.10	00	-Artillery weapons (for example, guns, howitzers and mortars)	20%	kg&u	891.124
9301.20	00	-Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors.	20%	kg&u	891.121
9301.90	00	-Other	20%	kg&u	891.129
9302.00		Revolvers and pistols, other than those of heading 93.03 or 93.04.	50%	kg&u	891.14
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 human killers, line-throwing guns).			
9303.10	00	-Muzzle-loading firearms	50%	kg&u	891.311
9303.20	00	-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	50%	kg&u	891.312
9303.30	00	-Other sporting, hunting or target-shooting rifles	50%	kg&u	891.313
9303.90	00	-Other:		kg&u	
9303.90	10	--Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	kg&u	891.314
9303.90	90	--Other	50%	kg&u	891.319
9304.00	00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	50%	kg&u	891.39
93.05		Parts and accessories of articles of headings 93.01 to 93.04.			
9305.10	00	-Of revolvers or pistols	50%	kg	891.91
9305.20	00	-Of shotguns or rifles of heading 93.03	50%	kg	891.95
		-Other:			
9305.91	00	--Of military weapons of heading 93.01	40%	kg	891.991
9305.99	00	--Other	40%	kg	891.999
93.06		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.			
		-Shotgun cartridges and parts thereof; airgun pellets:			
9306.21	00	--Cartridges	40%	kg	891.22
9306.29	00	--Other:			
9306.29	10	---Parts	20%	kg	891.231
9306.29	90	---Other	40%	kg	891.239

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
9306.30	00	-Other cartridges and parts thereof:			
9306.30	10	---Cartridges for riveting or similar tools or for captive-bolt human killers	20%	kg	891.242
9306.30	20	---Parts of the cartridges of subheading 9306.30.10	20%	kg	891.241
9306.30	90	---Other	40%	kg	891.249
9306.90	00	-Other	40%	kg	891.29
9307.00	00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	20%	kg	891.13

SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

Notes.

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of Heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases);
 - (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or
 - (m) Monopods, bipods, tripods and similar articles (heading 96.20).

2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand on the other:

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) Seats and beds.
3. (a) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (b) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10	00	-Seats of a kind used for aircraft	20%	kg&u	821.11
9401.20	00	-Seats of a kind used for motor vehicles:			
9401.20	10	---Seats of a kind used for motor vehicles as a child restraint	0%	kg&u	821.121

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
9401.20	90	---Other seats of a kind used for motor vehicles	20%	kg&u	821.129
9401.30	00	-Swivel seats with variable height adjustment	20%	kg&u	821.14
9401.40	00	-Seats other than garden seats or camping equipment, convertible into beds	20%	kg&u	821.15
		-Seats of cane, osier, bamboo or similar materials:			
9401.52	00	--Of bamboo	20%	kg&u	821.133
9401.53	00	--Of rattan	20%	kg&u	821.134
9401.59	00	--Other	20%	kg&u	821.139
		-Other seats, with wooden frames:			
9401.61	00	--Upholstered	20%	kg&u	821.161
9401.69	00	--Other	20%	kg&u	821.169
		-Other seats, with metal frames:			
9401.71	00	--Upholstered	20%	kg&u	821.171
9401.79	00	--Other	20%	kg&u	821.179
9401.80	00	-Other seats	20%	kg&u	821.18
9401.90	00	-Parts	20%	kg	821.19
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	00	-Dentists', barbers' or similar chairs and parts thereof	10%	kg	872.41
9402.90	00	-Other	10%	kg	872.49
94.03		Other furniture and parts thereof.			
9403.10	00	-Metal furniture of a kind used in offices	10%	kg	821.31
9403.20	00	-Other metal furniture:			
9403.20	10	---Of a kind used in schools, churches and laboratories	20%	kg	821.391
9403.20	90	---Other	20%	kg	821.399
9403.30	00	-Wooden furniture of a kind used in offices	10%	kg&u	821.51
9403.40	00	-Wooden furniture of a kind used in the kitchen	20%	kg&u	821.53
9403.50	00	-Wooden furniture of a kind used in the bedroom	20%	kg&u	821.55
9403.60	00	-Other wooden furniture:			
9403.60	10	--Of a kind used in schools, churches and laboratories	20%	kg&u	821.591
9403.60	90	--Other	20%	kg&u	821.599
9403.70	00	-Furniture of plastics:			
9403.70	10	--Of a kind used in offices	10%	kg	821.711
9403.70	20	--Of a kind used in schools, churches and laboratories	20%	kg	821.712
9403.70	90	--Other	20%	kg	821.719
		-Furniture of other materials, including cane, osier,			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		bamboo or similar materials:			
9403.82	00	--Of bamboo:			
9403.82	10	---Of a kind used in offices	10%	kg	821.7911
9403.82	20	---Of a kind used in schools, churches and laboratories	20%	kg	821.7912
9403.82	90	---Other	20%	kg	821.7919
9403.83	00	--Of rattan:			
9403.83	10	---Of a kind used in offices	10%	kg	821.7921
9403.83	20	---Of a kind used in schools, churches and laboratories	20%	kg	821.7922
9403.83	90	---Other	20%	kg	821.7929
		--Other:			
9403.89	10	---Of a kind used in offices	10%	kg	821.7981
9403.89	20	---Of a kind used in schools, churches and laboratories	20%	kg	821.7982
9403.89	90	---Other	20%	kg	821.7989
9403.90	00	-Parts	20%	kg	821.8
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 of cellular rubber or plastics, whether or not covered.			
9404.10	00	-Mattress supports	20%	kg&u	821.21
		-Mattresses:		kg&u	
9404.21	00	--Of cellular rubber or plastics, whether or not covered	20%	kg&u	821.23
9404.29	00	--Of other materials	20%	kg&u	821.25
9404.30	00	-Sleeping bags	20%	kg&u	821.27
9404.90	00	-Other	20%	kg&u	821.29
94.05		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
9405.10	00	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	20%	kg&u	813.11
9405.20	00	-Electric table, desk, bedside or floor-standing lamps	20%	kg&u	813.13
9405.30	00	-Lighting sets of a kind used for Christmas trees	20%	kg&u	894.41
9405.40	00	-Other electric lamps and lighting fittings	20%	kg	813.15

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
9405.50	00	-Non-electrical lamps and lighting fittings	20%	kg	813.17
9405.60	00	-Illuminated signs, illuminated name-plates and the like	20%	kg&u	813.2
		-Parts:			
9405.91	00	--Of glass	20%	kg	813.91
9405.92	00	--Of plastics	20%	kg	813.92
9405.99	00	--Other	20%	kg	813.99
94.06		Prefabricated buildings.			
9406.10	00	-Of wood	10%	kg	811.01
9406.90	00	-Other:			
9406.90	10	---Mainly of aluminium	5%	kg	811.02
9406.90	20	---Mainly of steel	5%	kg	811.03
9406.90	90	---Other	5%	kg	811.09

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Fancy dresses of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
 - (f) Textile flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or rollerskates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (n) Children's bicycles (heading 87.12);
 - (o) Sports crafts such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

- (p) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (q) Decoy calls or whistles (heading 92.08);
 - (r) Arms or other articles of Chapter 93;
 - (s) Electric gear and tools of all kinds (heading 94.05);
 - (t) Monopods, bipods, tripods and similar articles (heading 96.20);
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
 3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
 4. Subject to the provisions of Note 1 above, heading 95.03 applies *inter alia* to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3(b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
 5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

Subheading Note.

1. Subheading 9504.50 covers:
 - (a) Videogame consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
 - (b) Videogame machines having a self-contained video screen, whether or not portable.

This subheading does not cover videogame consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
[95.01]		Deleted--(In Nomenclature)			
[95.02]		Deleted--(In Nomenclature)			
95.03		Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
9503.00	10	-Tricycles, scooters, pedal cars and similar wheeled toys	20%	kg	894.211
9503.00	20	-Dolls' carriages	20%	kg	894.212
9503.00	30	---Dolls	20%	kg	894.22
9503.00	40	---Reduced-size (scale) models and similar recreational models	20%	kg&u	894.24
9503.00	50	---Puzzles of all kinds	20%	kg&u	894.27
9503.00	90	---Other toys	20%	kg&u	894.29
95.04		Videogame consoles and machines, articles for fun fair, table or parlour games, including pin tables, billiards, special tables for casino games and automatic bowling alley equipment.			
9504.20	00	-Articles and accessories for billiards of all kinds	20%	kg	894.33
9504.30	00	-Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	20%	kg&u	894.35
9504.40	00	-Playing cards	20%	kg&u	894.37
9504.50	00	-Videogame consoles and machines, other than those of subheading 9504.30	20%	kg&u	894.311
9504.90	00	-Other:			
9504.90	10	--Complete games of draught and chess	20%	kg&u	894.391
9504.90	90	--Other	20%	kg&u	894.399
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
9505.10	00	-Articles for Christmas festivities:			
9505.10	10	--Artificial Christmas trees	20%	kg	894.451
9505.10	90	--Other	20%	kg	894.459
9505.90	00	-Other	20%	kg	894.49
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	00	--Skis	10%	kg&2u	894.731
9506.12	00	--Ski-fastenings (ski-bindings)	10%	kg	894.732
9506.19	00	--Other	10%	kg	894.739

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
		-Water-skis, surf-boards, sailboards and other water-sport equipment:			
9506.21	00	--Sailboards	10%	kg&u	894.741
9506.29	00	--Other	10%	kg&u	894.749
		-Golf clubs and other golf equipment:			
9506.31	00	--Clubs, complete	10%	kg&u	894.751
9506.32	00	--Balls	10%	kg&u	894.752
9506.39	00	--Other	10%	kg	894.759
9506.40	00	-Articles and equipment for table-tennis	10%	kg	894.791
		-Tennis, badminton or similar rackets, whether or not strung:			
9506.51	00	--Lawn-tennis rackets, whether or not strung	10%	kg&u	894.761
9506.59	00	--Other	10%	kg&u	894.769
		-Balls, other than golf balls and table-tennis balls:			
9506.61	00	--Lawn-tennis balls	10%	kg&u	894.792
9506.62	00	--Inflatable:			
9506.62	10	---For soccer	10%	kg&u	894.7931
9506.62	90	---Other	10%	kg&u	894.7939
9506.69	00	--Other	10%	kg&u	894.794
9506.70	00	-Ice skates and roller skates, including skating boots with skates attached	10%	kg&2u	894.72
		-Other:			
9506.91	00	--Articles and equipment for general physical exercise, gymnastics or athletics:			
9506.91	10	---For gymnastics	10%	kg	894.781
9506.91	20	---For athletics	10%	kg	894.782
9506.91	90	---Other	10%	kg	894.789
9506.99	00	--Other:			
9506.99	10	---For cricket, other than cricket balls	10%	kg	894.795
9506.99	20	---For soccer, other than soccer balls	10%	kg	894.796
9506.99	30	---For lawn tennis, other than tennis rackets and balls	10%	kg	894.797
9506.99	40	---Swimming pools and paddling pools	20%	kg	894.798
9506.99	90	---For other sports or outdoor games	10%	kg	894.799
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting			
9507.10	00	- Fishing rods	Free	kg&u	894.711
9507.20	00	- Fish-hooks, whether or not snelled	Free	kg	894.712
9507.30	00	- Fishing reels	Free	kg&u	894.713
9507.90	00	-Other:			
9507.90	10	---Other fishing tackle	Free	kg&u	894.714
9507.90	90	---Other	20%	kg&u	894.719

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, and travelling menageries; travelling			
9508.10	00	-Travelling circuses and travelling menageries	20%	kg	694.61
9508.90	00	-Other	20%	kg	694.62

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

Notes.

1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (i) Articles of Chapter 93 (arms and parts thereof);
 - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression "vegetable or mineral carving material" means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV4
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	00	-Worked ivory and articles of ivory	20%	kg	899.111
9601.90	00	-Other:			
9601.90	10	---Articles	20%	kg	899.112
9601.90	90	---Animal carving material	20%	kg	899.119
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 (except gelatin of heading 35.03) and articles of unhardened gelatin.			
9602.00	10	-Articles	20%	kg	899.191
9602.00	90	-Other	20%	kg	899.199
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
9603.10	00	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20%	kg&u	899.721
		-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:			
9603.21	00	--Tooth brushes, including dental-plate brushes	20%	kg&u	899.722
9603.29	00	--Other	20%	kg&u	899.723
9603.30	00	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics:			
9603.30	10	---Artists' brushes	5%	kg&u	899.724
9603.30	20	---Writing brushes	5%	kg&u	899.725
9603.30	90	---Other	20%	kg&u	899.726

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
9603.40	00	-Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers:			
9603.40	20	---Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30)	15%	kg&u	899.7272
9603.40	30	---Paint pads and rollers	15%	kg&u	899.7273
9603.50	00	-Other brushes constituting parts of machines, appliances or vehicles	0%	kg&u	899.728
9603.90	00	-Other:			
9603.90	10	---Feather dusters	20%	kg&u	899.7291
9603.90	20	---Scrubbing brushes	20%	kg&u	899.7292
9603.90	30	---Brooms and mops for sweeping roads and floors	20%	kg&u	899.7293
9603.90	40	---Other brushes for household use	20%	kg&u	899.7294
9603.90	50	---Prepared knots and tufts for broom or brush making	15%	kg&u	899.7295
9603.90	90	---Other	5%	kg&u	899.7299
96.04		Hand sieves and hand riddles.			
9604.00	10	---Hand sieves	5%	kg&u	899.811
9604.00	20	---Hand riddles	5%	kg&u	899.812
9605.00	00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	20%	kg&u	831.3
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
9606.10	00	-Press-fasteners, snap-fasteners and press-studs and parts therefor	0%	kg	899.831
		-Buttons:			
9606.21	00	--Of plastics, not covered with textile material	0%	kg	899.832
9606.22	00	--Of base metal, not covered with textile material	0%	kg	899.833
9606.29	00	--Other	0%	kg	899.839
9606.30	00	-Button moulds and other parts of buttons; button blanks	0%	kg	899.84
96.07		Slide fasteners and parts thereof.			
		-Slide fasteners:			
9607.11	00	-- Fitted with chain scoops of base metal	15%	kg	899.851
9607.19	00	--Other	15%	kg	899.859
9607.20	00	-Parts:			
9607.20	10	---Continuous chain	0%	kg	899.861
9607.20	90	---Other	0%	kg	899.869

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.			
9608.10	00	-Ballpoint pens	20%	kg&u	895.211
9608.20	00	-Felt tipped and other porous-tipped pens and markers	20%	kg&u	895.212
9608.30	00	-Fountain pens, stylograph pens and other pens:	20%	kg&u	895.214
9608.40	00	-Propelling or sliding pencils	20%	kg&u	895.215
9608.50	00	-Sets of articles from two or more of the foregoing subheadings	20%	kg&u	895.216
9608.60	00	-Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	20%	kg&u	895.217
		-Other:			
9608.91	00	--Pen nibs and nib points	5%	kg&u	895.22
9608.99	00	--Other:			
9608.99	10	---Pen-holders, pencil-holders and similar holders	20%	kg	895.2192
9608.99	20	---Barrels and covers for ballpoint pens	20%	kg	895.2191
9608.99	90	---Other	5%	kg	895.2199
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
9609.10	00	-Pencils and crayons, with leads encased in a rigid sheath:			
9609.10	10	---Writing or drawing pencils	10%	kg	895.231
9609.10	20	---Crayons	10%	kg	895.232
9609.20	00	-Pencil leads, black or coloured	10%	kg	895.233
9609.90	00	-Other:			
9609.90	10	---Writing or drawing chalks	10%	kg	895.234
9609.90	90	---Other	10%	kg	895.239
96.10		Slates and boards, with writing or drawing surfaces, whether or not framed.			
9610.00	10	---Writing or drawing boards	10%	kg	895.921
9610.00	90	---Other	5%	kg	895.929
96.11		Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.			
9611.00	10	---Rubber stamps	20%	kg	895.931
9611.00	90	---Other	20%	kg	895.939

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
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	00	-Ribbons:			
9612.10	10	---Typewriter ribbons on open spools	5%	kg&u	895.941
9612.10	90	---Other	5%	kg&u	895.942
9612.20	00	-Ink-pads	5%	kg&u	895.943
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
9613.10	00	-Pocket lighters, gas fuelled, non-refillable	20%	kg&u	899.331
9613.20	00	-Pocket lighters, gas fuelled, refillable	20%	kg&u	899.332
9613.80	00	-Other lighters	20%	kg&u	899.339
9613.90	00	-Parts	20%	kg&u	899.35
9614.00	00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	20%	kg&u	899.37
96.15		Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.			
		-Combs, hair-slides and the like:			
9615.11	00	--Of hard rubber or plastics:			
9615.11	10	---Combs	20%	kg	899.891
9615.11	20	---Hair slides and the like	20%	kg	899.892
9615.19	00	--Other:			
9615.19	10	---Combs	20%	kg	899.893
9615.19	20	---Hair slides and the like	20%	kg	899.894
9615.90	00	-Other:			
9615.90	10	---Hairpins	20%	kg	899.895
9615.90	90	---Other	20%	kg	899.899
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	00	-Scent sprays and similar toilet sprays, and mounts and heads therefor	20%	kg	899.87
9616.20	00	-Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	kg	899.82
9617.00	00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	20%	kg	899.97
9618.00	00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	0%	kg	899.88

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SITC REV4
96.19		Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any materials.			
		---Of paper pulp, paper, cellulose wadding or webs of cellulose fibres:			
9619.00	11	----Sanitary towels and tampons	20%	kg	642.951
9619.00	12	----Napkins and napkin liners for babies	20%	kg	642.952
9619.00	19	----Other	20%	kg	642.959
		---Of wadding of textile materials:			
9619.00	21	----Sanitary towels and tampons	20%	kg&m ³	642.953
9619.00	22	----Napkins and napkin liners for babies	20%	kg&m ³	642.954
9619.00	29	----Other	20%	kg&m ³	642.955
9619.00	90	---Of other materials	20%	kg	
9620.00	00	Monopods, bipods, tripods and similar articles.	10%	kg	881.14

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes.

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the processor of the material employed by him, but not including any mechanical or photo-mechanical process.
3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT FOR DUTY	SIT C RE
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.			
9701.10	00	-Paintings, drawings and pastels:			
9701.10	10	---Paintings	20%	kg&u	896.11
9701.10	20	---Drawings and pastels	20%	kg&u	896.112
9701.90	00	-Other	20%	kg	896.12
9702.00	00	Original engravings, prints and lithographs.	20%	kg&u	896.2
9703.00	00	Original sculptures and statuary, in any material.	20%	kg&u	896.3
9704.00	00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	20%	kg	896.4
9705.00	00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	20%	kg	896.5
9706.00	00	Antiques of an age exceeding one hundred years.	20%	kg	896.6

SECTION XXII – [Total or Partial Exemptions]

Item No.	General Heading	Description of Articles or Goods	Duty Rate	Unit for Duty
1.	Aids and Material for the Disabled	(1) Books, publications and documents of all kinds in raised characters for the blind.	0%	Value
		(2) Other articles specially designed for the educational, scientific or cultural advancement of the blind, which are imported directly by institutions or organizations concerned with the welfare of the blind, approved by the Minister of Education for the purpose of duty-free entry for these types of articles.	0%	Value
		(3) Materials for the manufacture of rubber mats by deaf and dumb persons.	0%	Value
		(4) Raw Materials and equipment for the manufacture of costume jewellery by polio victims at such place and subject to such conditions as the Commissioner of Customs may direct, imported	0%	Value

by or on behalf of the Polio Rehabilitation centre or by or on behalf of any other organization established for the rehabilitation of polio victims and approved by the Minister.

- | | | | |
|-----|--|----|-------|
| (5) | Hearing aids, invalid chairs and other appliances for the relief of permanent bodily disablement, admitted as such by the Commissioner of Customs, and all identifiable spare parts for such appliances. | 0% | Value |
|-----|--|----|-------|

2. Aircraft

The following goods in connection with air services approved by the Minister –

- | | | | |
|-----|--|----|-------|
| (1) | Accessories and instruments necessary for the navigation of aircraft. | 0% | Value |
| (2) | Machinery and equipment necessary for the repair and maintenance of aircraft admitted as such by the Commissioner of Customs. | 0% | Value |
| (3) | Equipment imported solely for use in any aircraft in flight operating either between Jamaica and any place outside of Jamaica, or between places in Jamaica admitted as such by the Commissioner of Customs. | 0% | Value |
| (4) | Lubricants and fuels imported or taken out of bond solely for use in aircraft. | 0% | Value |
| (5) | Ground equipment necessary for the proper maintenance for aircrafts and air services, admitted by the Commissioner of Customs. | 0% | Value |
| (6) | Consumer stores which the Commissioner of Customs is satisfied are intended for use solely in aircraft operating between Jamaica and any place outside Jamaica, admitted as such by the Commissioner of Customs. | 0% | Value |
| (7) | Aircraft and parts of aircraft (including tyres and inner tubes for wheels of aircraft). | 0% | Value |

3. Baggage and Household Effects

- | | | | |
|-----|---|----|-------|
| (1) | The accompanied baggage of a passenger or a member of the crew of an aircraft or ship passed as such by the proper officer and consisting of - | 0% | Value |
| (a) | instruments and tools to be used by him for the purpose of his profession, trade, occupation or employment provided they have been in his possession and bona fide use for a reasonable period; | 0% | Value |
| (b) | such potable articles including wines, spirits and tobacco in his baggage or on his person which he might reasonably be expected to | 0% | Value |

carry with him for his personal use, in such quantities as the Commissioner of Customs may from time to time approve; and

	(c)	personal or household effects not specified in sub-paragraph (b) or (c) of this paragraph which the proper officer is satisfied are not imported for sale or commercial exchange and do not exceed in total value five hundred United States Dollars or the equivalent in Jamaican currency, so however, that the duty-free importation permitted by this sub-paragraph –	0%	Value
		(i) shall not apply to members of the crew of an air craft or ship; and		
		(ii) shall apply only to a passenger who has attained the age of eighteen years.		
	(2)	Personal and household effects admitted as such by the Commissioner of Customs, which accompany a passenger and are proved to the satisfaction of the Commissioner of Customs to have been in use by the passenger for a reasonable period and are not imported for sale or Commercial exchange.	0%	Value
	(3)	Baggage and household effects, imported within two months before or after the arrival of a passenger, or within such further period as the Commissioner of Customs shall in the circumstances deem reasonable, provided that the articles would have been exempted from import duty had they been imported under the paragraph (1) or (2) hereof.	0%	Value
	(4)	Personal effects, not being merchandise, of citizens of Jamaica or of persons ordinarily domiciled in Jamaica who have died abroad.	0%	Value
4.	Household Effects and Tools of Trade	(1) Subject to the provisions of this paragraph, accompanied baggage of a passenger who is a returning resident, returning student or foreign service officer being baggage passed as such by the proper officer and consisting of –	0%	Value
		(a) instruments, tools, equipment, or machinery, whether used or new which the proper officer is satisfied are –		
		(i) not imported for sale or commercial exchange;		
		(ii) intended for the sole use of the returning resident in his trade,		

profession, occupation or
employment; and

(iii) of such type and in such quantity as
can be so used; and

(b) household effects which the proper officer is
satisfied are not imported for sale or
commercial exchange, and which are
imported within six months before or after
arrival or such longer period as the
Commissioner may allow, provided that, in
respect of the household effects this
exemption –

(i) shall apply in relation to each
passenger only in respect of the
quantities so specified in Rules; and

(ii) shall not apply in respect of a
returning resident in any case where
an exemption under this Item was
previously granted unless the
previous exemption was not granted
in relation to the total quantity so
specified in respect of each item.

(2) Subject to the provisions of this paragraph, the unaccompanied baggage of a passenger who is a returning resident, returning student or foreign service officer consisting of – 0% Value

(a) instruments, tools, equipment or machinery,
whether new or used, which the proper
officer is satisfied are –

(i) not imported for sale or commercial
exchange; and

(ii) intended for the sole use of the
returning resident in his trade,
profession, occupation or
employment; and

(b) household effects which the proper officer is
satisfied are not imported for sale or
commercial exchange, and which are
imported within six months before or after
arrival or such longer period as the
Commissioner may allow, provided that, in
respect of household effects this exemption –

(i) shall apply in relation to each
passenger only in respect of
quantities so listed; and

- (ii) shall not apply in any case where a previous exemption was granted unless the previous exemption was not granted in relation to the total quantity so listed in respect of each item.
- (3) A passenger shall not, in relation to the same category of household effects, be entitled to an exemption under Item 6 and this Item, unless the exemption granted in respect of the quantity of household effects under both those Items, does not exceed the quantity specified in Rules.
- (4) The spouse of an originally entitled person shall be entitled to claim the exemption to which the originally entitled person is entitled, as if the spouse were instead the originally entitled person, in any case where the originally entitled person and the spouse arrive in Jamaica at the same time or within three years before or after each other.
- (5) For the purposes of this Item –
 - (a) “foreign service officer” means a Jamaican national returning to Jamaica after being on assignment overseas –
 - (i) for a period of three or more years at a Jamaican Embassy, High Commission, Permanent Mission or Consulate-General, of the Ministry responsible for foreign affairs; and
 - (ii) being an assignment in the employment of that Ministry, whether as –
 - (A) a permanent or contract employee; or
 - (B) an employee assigned, on secondment from another Ministry, department or agency of the Government, under similar arrangements as a permanent employee of the Ministry responsible for foreign affairs;
 - (b) “household effects” means such items, and in such quantities, as are specified in Rules;
 - (c) “originally entitled person” means a returning resident, returning student or

foreign services officer;

- (d) a “returning resident” is a person who the proper officer is satisfied –
- (i) is a Jamaican national, or former Jamaican national, who has attained the age of eighteen years and has been resident overseas for not less than three consecutive years;
 - (ii) landed in Jamaica on a Jamaican Passport or on a non-Jamaican Passport that is endorsed with the unconditional landing stamp of the Passport, Immigration and Citizenship Agency; and
 - (iii) is returning to Jamaica to reside permanently;
- (e) a “returning student” is a person who the proper officer is satisfied –
- (i) is a Jamaican national who has attained the age of eighteen years and has been resident overseas for not less than twelve consecutive months, for the purpose of pursuing a course of study at the tertiary level;
 - (ii) landed in Jamaica on a Jamaican Passport or on an international Passport that is endorsed with the unconditional landing stamp of the Passport, Immigration and Citizenship Agency and
 - (iii) is returning to Jamaica to reside permanently; and
- (f) “spouse” has the meaning assigned to it in paragraph 1 of the Second Schedule,

and proof of the matters specified in this paragraph shall be furnished in the form and manner specified in Rules.

5.	Clothing for Indigent School Children	Clothing for the use of indigent school children donated and consigned to the Minister of Education for distribution to Schools.	0%	Value
6.	Covering or Packages	Packages or coverings in which any goods not liable to duty Ad Valorem are imported, provided the	0%	Value

		Commissioner of Customs is satisfied that they are the usual or proper packages or coverings for such goods.		
7.	Fuel Oil for Ocean-going Ships	Gas oil, diesel oil and other fuel oils (Ex Tariff heading 27.10) which the Commissioner of Customs is satisfied are imported or taken out of bond solely for use in ocean-going ships.		
8.	Goods intended to Assist the Economic Development of Jamaica	Goods which are imported free of cost or on concessional terms having been made available – (a) by an individual or group of individuals; or (b) by a foreign government or international institution. Approved by the Minister and are determined by the Minister as intended to assist the economic development of Jamaica.	0%	Value
9.	Goods for use in Rehabilitation or Relief Activities	Goods including foodstuff imported by a person or institution (approved by the minister) for use in rehabilitation or relief activities following a natural disaster.	0%	Value
10.	Hospitals	(1) Goods in respect of which the Commissioner of Customs is satisfied – (a) that they are – (i) equipment or furnishing imported by or on behalf of an approved private hospital, for use solely in such hospital, and necessary for the proper functioning thereof; or (ii) building materials imported by or on behalf of such an hospital for use solely in the carrying out of, and for incorporation (in whatever form) in, any construction, alteration or extension on, in or to the hospital premises; and (b) either – (i) that such goods are eligible to be treated as originating in the Carifita Area or the Caribbean Community Single Market (“CSM”) Area; or (ii) that no goods eligible for such treatment were obtainable (for like use as aforesaid) instead of such imported goods.	0%	Value

(2) In this item –

“approved private hospital” means any hospital not maintained by the Government, which is approved by the Minister, by Notice published in the Gazette, on his being satisfied that –

- (a) the medical care provided by the hospital is of a proper standard; and
- (b) the services provided by the hospital are furnished gratuitously or for reasonable charges, exclusive of the fees of medical practitioners employed in the hospital;

“hospital” includes a Veterinary hospital;

“Minister” means –

- (a) in relation to a veterinary hospital, the Minister responsible for agriculture;
- (b) in relation to any other hospital, the Minister responsible for health.

11.	Materials used for Performance of Contract With Government	Materials, vehicles (excluding motor cars as defined under section 11 of the Road Traffic Act) and equipment imported into the Island by any person or Institution: (a) for the purpose of carrying out any works in pursuance of a contract between such person or institution and the Government of Jamaica; (b) in such circumstances that the Commissioner of Customs is satisfied that such materials, vehicles and equipment are necessary for the performance of the contract; and (c) where the contract itself provides that such material and equipment be exempted from import duties of customs.	0%	Value
12.	Schools	(1) Medical First Aid Kits for use in schools consigned to the Minister of Education. (2) Books, stationery, school apparatus and equipment, including apparatus and equipment for games and physical training, shown to the satisfaction of the Commissioner to be imported for use in schools and other educational establishments approved by the Minister of Education and to be intended solely for education purposes. (3) Manuscripts, slates, slate pencils, black-board chalk, globes, copy and drawing books which in	0% 0% 0%	Value Value Value

the Commissioner's opinion are suitable for and intended for use in schools.

13.	Research and Development	Equipment and materials imported for use solely and directly in a research and development programme registered with the National Commission on Science and Technology and certified by the commission to be necessary for the execution either of the research segment of such programme or of the pilot or prototype stage of the development segment of such programme.	0%	Value
14.	General	Goods of a value not exceeding fifty United States Dollars (\$US50). Note: in this item 'value' means the f.o.b. value of the contents.	0%	Value
15.	Motor Vehicles	<p>(1) Motor vehicles, within the meaning of the Road Traffic Act, in respect of the amount of value not exceeding the amount specified in paragraph (3), imported by the category of persons specified in paragraph (2) in the circumstances so specified, subject to such terms, conditions or restrictions, as the Minister may in writing direct.</p> <p>(2) The category of persons referred to in paragraph (1) are -</p> <ul style="list-style-type: none">(a) persons recruited overseas for appointment in the public service or by a statutory body or authority or by a company wholly owned by the Government;(b) persons recruited overseas as teachers by the Minister responsible for education;(c) the following persons employed in schools approved by the Minister responsible for education –<ul style="list-style-type: none">(i) principals and vice-principals;(ii) teachers employed to implement, coordinate, or supervise any work experience programme approved by the Minister responsible for education;(iii) bursars;(iv) master teachers;(v) guidance counsellors;(vi) deans of discipline;		

- (d) persons recruited overseas by the University of Technology for employment at that University;
- (e) persons recruited overseas by the University of the West Indies for employment at the Mona Campus or who, being employed at another Campus of the University, are transferred to the Mona Campus;
- (f) persons registered as medical practitioners employed to the Government or the University of the West Indies or the University Hospital of the West Indies;
- (g) registered nurses employed to the Government of Jamaica at the University of the West Indies or the University Hospital of the West Indies, who qualify for a full upkeep allowance;
- (h) persons who, having held an overseas scholarship awarded by the Government –
 - (i) return to Jamaica on the completion of the courses to which the scholarships relates; and
 - (ii) are employed to the Government;
- (i) public officers who have served in Jamaica Foreign Missions for three years or more and have been reassigned to Jamaica or have gone on pre-retirement leave on returning to Jamaica;
- (j) traveling officers in the public service in receipt of or eligible for commuted allowance or full upkeep allowance;
- (k) Parliamentarians;
- (l) the persons referred to in paragraph (a), (d) and (g) who, not being Jamaican nationals, are re-engaged on contract;
- (m) Custodes;
- (n) chairpersons of Municipal Corporations and mayors of City Municipalities;
- (o) councillors of Municipal Corporations;
- (p) lecturers who are members of the Mona campus Chapter of the West Indies Group

of University Teachers, and who are eligible for commuted allowance or full upkeep allowance;

- (q) lecturers employed to the University of Technology, who are eligible for commuted allowance or full upkeep allowance;
- (r) a former Governor General;
- (s) a former Prime Minister;
- (t) Executive Secretaries Grades II or III in the public service who are eligible for commuted allowance or full upkeep allowance;
- (u) Officers who are employed to any of the following entities and are eligible for commuted allowance or full upkeep allowance –

4-H Clubs

Architects Registration Board

Banana Board

Bath Fountain of St. Thomas the Apostle

Caribbean Maritime University

Civil Aviation Authority

Consumer Affairs Commission

Council of Community Colleges of Jamaica

Council of Professions Supplementary to Medicine

Dental Council

Early Childhood Commission

Fair Trading Commission

Hazardous Substances Regulatory Authority

Institute of Jamaica

Institute of Sports

Integrity Commission

Island Traffic Authority

Jamaica Agricultural Society
Jamaica Anti-Dumping Commission
Jamaica Council for Persons with
Disability
Jamaica Cultural Development
Commission
Jamaica Dairy Development Board
Jamaica Intellectual Property Office
Jamaica International Financial Services
Authority
Jamaica Library Services
Jamaica National Heritage Trust
Jamaica Tourist Board
Jamaica Trade and Invest
Legal Aid Council
Maritime Authority of Jamaica
Medical Council
Milk River Hotel and Spa
National Commission of Science and
Technology
National Council on Education
National Library of Jamaica
National Parenting Support
Commission
National Solid Waste Management
Authority
North East Regional Health Authority
Nursing Council
Office of Disaster Preparedness and
Emergency Management
Pharmacy Council
Planning Institute of Jamaica
Police Civilian Oversight Authority
Private Security Regulation Authority
Professional Engineers Registration
Board

Public Broadcasting Corporation of
Jamaica

Quarantine Authority

Rural Agricultural Development
Authority

Scientific Research Council

South East Regional Health Authority

Southern Regional Health Authority

Special Economic Zones Authority

Statistical Institute of Jamaica

Tax Administration Jamaica

Tourism Enhancement Fund

University Council of Jamaica

University Hospital of the West Indies

University of Technology

Water Resources Authority

Western Regional Health Authority,

and any statutory body that the Minister
may, by order published in the *Gazette*,
amend this paragraph to include;

- (v) persons employed to the Electoral
Advisory Committee as Regional
Supervisors, who are eligible for
commuted allowance or full upkeep
allowance.

(3) The specified amount for the purposes of item 1 is,
in the case of –

- (a) the Prime Minister or a former Prime
Minister, US\$60,000 CIF;
- (b) the Leader of the Opposition, the President
of the Senate, the Speaker of the House of
Representatives, a Cabinet Minister or the
Attorney-General, US\$55,000 CIF;
- (c) a member of Parliament, other than a
member specified in paragraph (a) or (b),
US\$50,000 CIF; and
- (d) any other person referred to in Item 1,
US\$45,000 CIF.

		(4) No person shall at one and the same time enjoy benefits under more than one sub-paragraph of paragraph (2).		
16.	Ambulances for Sugar Estates	Motor ambulances imported by the sugar industry labour welfare board for use on sugar estates.	Value	5%
17.	Animals	(1) Asses, cattle, goats, horses, pigs, poultry, rabbits and sheep imported for breeding purposes under and in accordance with a permit granted by the Director of Veterinary Services.	Value	5%
		(2) Semen for the artificial insemination of animals imported with the written permission of the Director of Veterinary Services.	Value	5%
18.	Boat building Materials	Materials which the Commissioner of Customs is satisfied are imported for use in boat building	Value	0%
19.	Electric Light and Power	Goods necessary for generating, storing, conducting and measuring electricity and converting it into power or light, which the Commissioner of Customs is satisfied are imported by and solely for use in any public company providing electricity under licence.	Value	5%
20.	Fire-fighting Apparatus.	Fire-fighting apparatus, including fire-hose and couplings admitted as such by the Commissioner of Customs.	Value	5%
21.	Food Processing Machinery and Equipment.	Machinery and equipment which the Commissioner of Customs is satisfied, having regard to a certificate issued by the Food Technology Division of the Ministry responsible for industry— (a) are for use solely in the production on commercial scale, of any processed food referred to in paragraph (b); and (b) are imported by or on behalf of a food processor engaged in producing any non-carbonated, non-distilled or non-fermented product of fish, meat, vegetables, fruits or milk (including vinegar and sauces, but excluding condensed milk, evaporated milk and ice-cream) which is preserved by one or more of the following processes - Dehydration Evaporation hermetic sealing Smoking Curing Pickling	Value	5%

pre-heating

Irradiation

quick-freezing to temperature not higher than 22 degrees Celsius

Pasteurization

Frying

fermentations (as relates to vinegar and sauces).

22.	Fruit and Vegetables, Material used in Preparation for Export.	(1) Substances proved to the satisfaction of the Commissioner of Customs to be used solely in the preparation of fruit and vegetables for export. (2) Rubber barrels imported by the Banana Board for the washing of bananas sprayed with insecticide prior to export.	Value	0%
23.	Garment Labels, Ribbons and Tape for Making.	Ribbon and tape which the Commissioner of Customs is satisfied are imported solely for use in the manufacture of garment labels, subject to such conditions as to keeping or rendering of accounts regarding the use, disposal of such ribbon or tape as the Commissioner of Custom and Excise may prescribe or impose.	Value	0%
24.	Grafting and Budding Tape.	Resinite grafting and budding tape used solely for horticultural purposes and admitted as such by the Commissioner of Customs.	Value	5%
25.	Leaf Tobacco.	Unmanufactured leaf tobacco which the Commissioner of Customs is satisfied is imported for use as wrapping leaf in the manufacture of cigars, subject to such conditions as to the keeping or rendering of accounts regarding the use or disposal of such leaf tobacco as the Commissioner of Customs may prescribe or imposed.	Value	0%
26.	Machine Belt Fasteners.	Fasteners for securing machine belting admitted as such by the Commissioner of Customs	Value	0%
27.	Meteorological Offices.	Materials and equipment which the Commissioner of Customs is satisfied are imported by or for the use of any office or bureau for meteorological observation or any scientific or research institution approved by the Minister.	Value	5%
28.	Minerals and Petroleum, Materials, etc. for Exploration and	Machinery and equipment specifically designed and imported for use in connection with the exploration or prospecting for minerals as defined in the Mining Act or petroleum as defined in the Petroleum Act and such consumable stores as the Commissioner of Customs is	Value	5%

	Prospecting.	satisfied are imported solely for use in connection therewith.		
29.	Paper and other Pots for Potting Vegetable Seedlings.	Paper pots, vermiculite pots, peat pots and other similar products which the Commissioner of Customs is satisfied are imported solely for potting and cultivating vegetable seedlings and plants.	Value	0%
30.	Pipes and Pipe Fittings.	Pipes (other than flexible pipes, down pipes and guttering) having an internal diameter exceeding 2" and pipe fittings therefor (other than valves admitted as such by the Commissioner of Customs.	Value	5%
31.	Plant Fertilizers.	Inorganic compounds and chemical elements, which the Commissioner of Customs is satisfied are imported solely for use as plant fertilizers.	Value	0%
32.	Printing Materials.	The following articles or goods which the Commissioner of Customs is satisfied are to be used in printing photo-engraving or lithography subject to such conditions as to the keeping or rendering of accounts regarding the use or disposal of such articles or goods as the Commissioner of Customs may prescribe or impose - <ul style="list-style-type: none"> (a) paper (including newsprint) and cardboard; (b) printer's metal, printing type, printing plates and other printing accessories; (c) matrices; (d) apparatus for use in photo-engraving and lithography but excluding photographic apparatus; (e) etching powders, etching acids, photo-engraving glues and emulsions and other photoengraving articles. 	Value	0%
33.	Research Institutions.	Equipment shown to the satisfaction of the Commissioner of Customs to be imported for use by Research Institutions or Organizations approved by the Minister for the purpose of this concession and to be intended solely for research purposes.	Value	5%
34.	Scientific Instruments and Apparatus.	Scientific instruments and apparatus intended exclusively by pure scientific research, consigned to public or private scientific Institutions approved by the Minister of Education for the purpose of duty concessionary entry of these types of articles, to be used under the control and responsibility of these Institutions, provided that instruments or apparatus of equivalent scientific value are not being manufactured in Jamaica.	Value	15%

35.	Seed-bed Cloth.	Seedbed cloth, that is to say, impregnated fabric, which the Commissioner of Customs is satisfied is imported for use solely for agricultural purposes.	Value	0%
36.	Seed Potatoes and Seeds for Planting.	(1) Seed potatoes for propagation, imported by a Government Institution or other body authorized by the Minister of Agriculture for distribution to persons for planting.	Value	5%
		(2) Seeds which the Commissioner of Customs is satisfied are imported for planting.	Value	5%
37.	Soil and Plant Testing Equipment and Soil Conditioners.	Analytical equipment for testing soils and plants, approved by the Chief Technical Officer in the Ministry of Agriculture and soil conditioners (substances produced with a view to their being used to improve the structure and texture of the soil) approved as such by the Chief Technical Officer as aforesaid.	Value	5%
38.	Telecommunication Materials.	Telecommunication materials as determined by the Commissioner of Customs imported for the use of:	Value	
		(1) Jamaica International Telecommunications Ltd.		10%
		(2) Aeronautical Tele-communications Ltd. (AEROTEL).		5%
39.	Telephone Materials and Equipment for Telephone service.	(1) Materials for the construction and maintenance of telephone lines admitted as such by the Commissioner of Customs.	Value	10%
		(2) Articles of radio equipment for telephone as determined by the Commissioner of Customs, imported by and solely for use of any public company providing telephone service under licence.	Value	10%

PART 2

LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS

HEADING NO.	DESCRIPTION OF GOODS
0702.00.00	Tomatoes, fresh or chilled
0703.10.20	Shallots (eschallots)
0704.10.10	Cauliflowers
0704.90.10	Cabbages
ex07.05	Lettuce

0706.10.10	Carrots
0707.00.10	Cucumbers
0708.20.10	Stringbeans
0708.20.20	Bora(<i>bodi</i>)beans (<i>Vigna</i> spp.)
0708.20.30	Blackeyepeas
0708.90.10	Pigeon peas
0709.30.00	Aubergines (<i>egg-plants</i>)
0709.60.90	Other fruits of thegenus <i>Capsicum</i> orof thegenus <i>Pimenta</i>
0709.93.10	Pumpkins
0709.99.10	Zucchini
0709.99.20	Ochroes
ex0710.22.90	Other stringbeans,frozen
0710.30.00	Spinach, NewZealand spinach and orach spinach(garden spinach), frozen
0713.33.10	Red kidneybeans
0714.10.00	Manioc (cassava)
0714.20.00	Sweet potatoes
0714.90.10	Arrowroot
0714.90.20	Dasheens
0714.90.30	Eddoes

HEADING NO.	DESCRIPTION OF GOODS
0714.90.40	Tannias
0714.30.00	Yams
ex08.01	Coconuts
ex08.03	Bananas, freshordried
ex08.03	Plantains, freshordried
x0804.30.00	Pineapples, fresh
ex0804.40.00	Avocados, fresh
ex0804.50.00	Guavas, mangoes andmangosteens,fresh
ex0805.10.00	Oranges,fresh
0805.21.10	Uglifruit
0805.21.20	Ortaniques
0805.40.00	Grapefruitincludingpomelos
0805.50.00	Lemonsand limes
0807.11.00	Watermelons
0807.19.10	Cantaloupes
0807.19.20	Muskmelons
0807.20.00	Papaws (papayas)
0810.90.10	Sapodillas
0810.90.20	Golden apples
0810.90.30	Passion fruit
0810.90.40	Soursop
0810.90.50	Breadfruit
0810.90.60	Carambolas
0904.21.20	Pimento (allspice)
09.06	Cinnamon and cinnamon-tree flowers
0907	Cloves (whole fruit, cloves andstems)

HEADING NO.	DESCRIPTION OF GOODS
ex. 0908.90.00	Nutmeg
0908	Mace
0910	Ginger
0910.30.00	Turmeric (curcuma)
0910.99.10	Thyme
0910.99.20	Bayleaves
1006.10.00	Rice in the husk (paddy or rough)
1006.20.00	Husked (brown) rice
1006.30.00	Semi-milled or wholly-milled rice, whether or not polished or glazed
1006.40.00	Broken rice
1101.00.90	Other wheat or meslin flour
1106.20.20	Arrowroot flour
1108.19.10	Arrowroot starch
1203.00.00	Copra
1208.10.00	Flours and meals of soyabeans
1208.90.20	Flours and meals of copra
1212.93.00	Sugarcane
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
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 15.09
ex 1511	Palm oil and its fractions, refined, but not chemically modified (excluding palm stearin)

HEADING NO.	DESCRIPTION OF GOODS
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
1516.10.10	Fish fats and oils and their fractions
1516.20.00	Vegetable fats and oils and their fractions
ex17.01	Cane sugar
ex17.01	Beet sugar
2009.11.10	Orange juice, frozen, concentrated
2009.12.30	Orange juice, other, not concentrated, not frozen
2009.21.30	Grapefruit (including pomelo) juice, not concentrated
2102.30.00	Prepared baking powders
ex2306.50.00	Oil cake of coconut or copra
2309.90.30	Prepared complete poultry feed
2309.90.40	Prepared complete cattle feed
2309.90.50	Prepared complete pig feed
2309.90.60	Other prepared complete animal feeds
2520.10.10	Gypsum
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
2522.10.00	Quicklime
2522.20.00	Slaked lime
2522.30.00	Hydraulic lime
Ex25.23	Portland cement

HEADING NO.	DESCRIPTION OF GOODS
2606.00.00	Aluminium ores and concentrates
2707.99.10	Gasoline blending preparations
2708.10.00	Pitch
2710.19.71	Lubricating oil base stock (paraffinic type)
2710.19.75	Hydraulic brake fluids and other prepared liquids for hydraulic transmission
2804.10.00	Hydrogen
2804.30.00	Nitrogen
2804.40.00	Oxygen
2807.00.20	Sulphuric acid, other
2811.21.00	Carbon dioxide
2814.10.00	Anhydrous ammonia
2818.20.00	Aluminium oxide (alumina), other than artificial corundum
ex2833.22.00	Sulphates of aluminium
2904.10.10	Sulphonic acid (Tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])
ex32.08	Automotive paints
ex32.08	Marine paints
ex32.08	Enamels
ex32.08	Other paints
ex32.08	Marine varnishes (including lacquers)
ex32.08	Other varnishes (including lacquers)
ex32.08	Other solutions as defined in Note 4 of Chapter 32
ex32.09	Paints
ex32.09	Enamels
ex32.09	Varnishes (including lacquers)
3210.00.10	Water-thinned paints (emulsion paints or dispersion paints)

HEADING NO.	DESCRIPTION OF GOODS
3210.00.20	Distempers, dry
3210.00.30	Enamels
3210.00.40	Other paints
3210.00.50	Marine varnishes (including lacquers)
3210.00.60	Other varnishes (including lacquers)
3214.10.20	Painters' fillings
3214.10.30	Glaziers' linseed oil putty
3214.10.40	Other glaziers' putty
3301.12.00	Orange oil
3301.19.10	Grapefruit oil
3301.19.20	Lime oil
3301.29.10	Bay oil
3301.29.40	Nutmeg oil
3501.90.10	Casein glues
3814.00.10	Thinners including reducers
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 percent by weight of petroleum oils or oils obtained from bituminous minerals
ex3820.00.10	Anti-freezing preparations
ex39.17	PVC pipes
ex3917.32.10	Electrical conduits and other piping, of PVC
ex3917.32.90	Electrical conduits and other piping, other
3917.40.00	Fittings
3925.90.20	Gutters of plastics
3926.90.70	Motor vehicle licence plates of plastics
4006.10.00	"Camel-back" strips for retreading rubber tyres

HEADING NO.	DESCRIPTION OF GOODS
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
4011.10.00	New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars)
4012.11.00	Retreaded tyres of a kind used on motor cars (including station wagons and racing cars)
4012.12.00	Retreaded tyres of a kind used on buses or lorries
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
Ex 44.01	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
4403.12	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives (non-coniferous)
4403.40	Other wood in the rough, of tropical species
ex 44.03	Other wood in the rough, of other non-coniferous species
4404.10.10	Split poles, piles, pickets, stakes and sticks, of wood
44.06	Railway or tramway sleepers (cross-ties) of wood
4407.99.10	Greenheart
4407.99.20	Mora
4417.00.10	Handles for axes, mops, brooms, files, hammers, hoes, picks, rakes and shovels
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard
6810.11.00	Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced
6904.10.00	Ceramic building bricks
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:
7210.30.10	Of a thickness of less than 3 mm, corrugated
	Otherwise plated or coated with zinc:

HEADING NO.	DESCRIPTION OF GOODS
7210.41.00	Corrugated:
7210.41.10	Ofathickness of less than 3 mm
	Plated or coated with aluminium:
7210.61.00	Plated or coated with aluminium-zinc alloys:
7210.61.10	Ofathickness of less than 3 mm, corrugated
7210.70.00	Painted, varnished or coated with plastics:
7210.70.10	Ofathickness of less than 3 mm, corrugated
7210.90.00	Other:
7210.90.10	Ofathickness of less than 3 mm, corrugated
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:
7212.20.00	Electrolytically plated or coated with zinc:
7212.20.10	Ofathickness of less than 3 mm, corrugated
7212.30.00	Otherwise plated or coated with zinc:
7212.30.10	Ofathickness of less than 3 mm, corrugated
7212.40.00	Painted, varnished or coated with plastics:
7212.40.10	Ofathickness of less than 3 mm, corrugated
7212.50.00	Otherwise plated or coated:
7212.50.10	Ofathickness of less than 3 mm, corrugated
7212.60.00	Clad:
7212.60.10	Ofathickness of less than 3 mm, corrugated
7313.00.10	Barbed wire, of iron or steel
73.14	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
ex7314.41.90	Chain link fencing

HEADING NO.	DESCRIPTION OF GOODS
8311.10.10	Coated electrodes of basemetal, forelectricarc-welding, of non-alloy steel
8311.20.00	Cored wireof basemetal, for electric arc-welding
8311.30.00	Coated rods and cored wire, of basemetal, forsoldering, brazingor weldingbyflame
8421.23.10	Oil filters forinternalcombustion engines
8421.23.20	Petrol filters forinternalcombustion engines
9021.21.00	Artificial teeth
9603.40.20	Paintbrushes
ex96.07	Slide fasteners

HEADING NO.	DESCRIPTION
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:
0210.11.00	Hams, shoulders and cuts thereof, with bone in
0210.12.00	Bellies (streaky) and cuts thereof:
0210.20.00	Meat of bovine animals:
0210.20.20	Dried
0210.20.30	Smoked
ex02.10	Meat (other than of swine or bovine animals)
ex02.10	Edible meat offal
ex02.10	Edible flours and meals of meat or meat offal
0210.99.00	Other (excluding salted or in brine)
ex0305.10.00	Flours, meals and pellets of fish fit for human consumption
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked
	Smoked fish, including fillets:
0305.41.00	Pacific salmon, Atlantic salmon and Danube salmon
0305.49.00	Other smoked fish, including fillets
0305.59.90	Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)
0305.69.90	Other fish, salted but not dried or smoked and fish in brine (other than herrings, cod, mackerel, alewives, saithe, pollock, haddock and hake)
0402.99.90	Other milk and cream

HEADING NO.	DESCRIPTION
0403.10.00	Yogurt
15.17	Margarine;ediblemixtures or preparations ofanimal or vegetablefats or oils or of fractions of different fatsoroils of this Chapter, otherthan ediblefats or oils or their fractions of heading15.16
1601.00	Sausages andsimilar products, of meat, meat offalor blood; food preparations based on theseproducts
16.02	Other prepared or preserved meat, meat offal or blood:
1602.20.00	Of liver of any animal
	Of swine:
1602.41.00	Hams and cuts thereof
1602.42.00	Shoulders and cuts thereof
1602.49.10	Luncheon meat
1602.49.90	Other prepared or preserved meat of swine
1602.50.90	Other prepared or preserved meat of bovine animals
1602.90.90	Other prepared or preserved meat, meat offal or blood

HEADING NO.	DESCRIPTION
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs
1604.11.00	Salmon
1604.13.20	Sardinella and brisling sprats
1604.14.20	Skipjack and bonito
1604.19.00	Other fish, whole or in pieces, but not minced
1604.20.00	Other prepared or preserved fish
1604.30.00	Caviar and caviar substitutes:
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
17.04	Sugar confectionery (including white chocolate), not containing cocoa
1805.00.10	Cocoa powder, put up for retail sale in packages of not more than 2 kg
18.06	Chocolate and other food preparations containing cocoa
1901.90.20	Preparations of malt extract
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
1905.31.00	Sweet biscuits
1905.90.10	Biscuits, unsweetened
1905.90.20	Ice cream cones
1905.90.90	Other bakers' wares
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001.10.00	Other cucumbers and gherkins
ex. 2001.20.90	Other onions

HEADING NO.	DESCRIPTION
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:
2002.10.90	Other tomatoes, whole or in pieces
2002.90.20	Tomato paste, other
2002.90.90	Other tomatoes
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:
2003.10.90	Other mushrooms
2003.90.90	Other truffles
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.00:
2004.10.90	Other potatoes
2004.90.90	Other vegetables and mixtures of vegetables
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00:
2005.10.90	Other homogenized vegetables
2005.20.90	Other potatoes
2005.40.90	Other peas
2005.51.90	Other beans
2005.60.00	Asparagus
2005.70.90	Other olives
2005.80.90	Other sweet corn
2005.99.20	Sauerkraut, other

HEADING NO.	DESCRIPTION
2005.99.90	Other vegetables and mixtures of vegetables
2006.00	Vegetables,fruit, nuts, fruit-peel and other parts of plants, preserved bysugar (drained,glacéorcrystallised)
2006.00.20	Glacécherries
20.07	Jams, fruitjellies, marmalades, fruitornut puréeand fruitor nut pastes, obtained by cooking, whetheror not containing added sugar or other sweeteningmatter:
2007.10.90	Other homogenised preparations
2007.91.90	Other citrus fruit
2007.99.20	Pineapple jams and jellies
2007.99.30	Guavajams and jellies
2007.99.50	Nutmegjams and jellies
2007.99.90	Other
20.08	Fruit, nuts andother edible parts ofplants, otherwiseprepared or preserved,whether ornot containing added sugar orothersweetening matteror spirit, not elsewhere specifiedorincluded.
20.09	Fruit juices (including grapemust) and vegetablejuices, unfermented and not containing added spirit,whetheror notcontainingadded sugar or other sweetening matter:
2009.41.40	Not in packages put up for retail sale
2009.49.40	Not in packages put up for retail sale
2009.50.90	Other tomato juice
ex20.09	Othergrapejuice (including grapemust)
ex20.09	Other apple juice
2009.89.10	Passion fruitjuice, other
2009.89.20	Tamarind juice, other

HEADING NO.	DESCRIPTION
2009.89.90	Other juice of any other single fruit or vegetable
2009.90.40	Mixtures of pineapple juice with other juice, for infant use, in packages put up for retail sale
2009.90.90	Other mixtures of juices
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.
ex21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard
ex21.04	Soups and broths and preparations therefor; homogenised composite food preparations (excluding preparations for infant use, put up for retail sale)
2105.00	Ice cream and other edible ice, whether or not containing cocoa
2106.90.10	Mauby syrup
2106.90.20	Other flavoured or coloured sugar syrups
2106.90.50	Ice cream powders
2106.90.60	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes
2106.90.90	Other food preparations not elsewhere specified or included
2201.10.10	Mineral waters
2201.10.20	Aerated waters
2202.10.10	Aerated waters, containing added sugar or other sweetening matter or flavoured
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid
2309.10.00	Dog or cat food, put up for retail sale
2309.90.10	Mixed bird seeds

HEADING NO.	DESCRIPTION
2309.90.20	Other foods for pets
2501.00.10	Table salt in retail packages of not more than 2.5kg
2712.10.00	Petroleum jelly
3303.00	Perfumes and toilet waters
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.
33.05	Preparations for use on the hair.
3306.10.10	Toothpastes
ex33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties (excluding perfumed bath salts and other bath preparations)
ex34.01	Soap; organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding; felt and nonwovens, impregnated, coated or covered with soap or detergent
ex34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01 (excluding organic surface-active agents, not put up for retail sale)
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
3406.00	Candles, tapers and the like

HEADING NO.	DESCRIPTION
3605.00	Matches, other than pyrotechnic articles of headingNo. 36.04
3808.91.00	Insecticides:
3808.91.20	Mosquito coils
3808.91.30	Other, put up in forms or packings for retail sale or as preparations or articles
3808.94.10	Disinfectants, put up in forms or packings of a net weight not exceeding 6 kg or as articles
3808.99.11	Rodenticides, put up in forms or packings of a net weight not exceeding 6 kg or as articles.
3917.32.20	Garden hose, of plastics, without fittings
3917.33.10	Garden hose, of plastics, with fittings
3924.10.10	Cups, forks, knives, plates, spoons and tumblers, of plastics
3924.90.10	Ashtrays, buckets, coat-hangers and dustbins, of plastics
3924.90.20	Flower pots, of plastics
4016.99.10	Rubber bands
ex42.02	Suit-cases, travelling-bags and brief-cases, with surface of leather, of composition leather or of patent leather
4202.12.10	Suit-cases, with outer surface of plastics or of other textile materials
ex42.02	Travelling-bags and brief-cases, with outer surface of plastics or of textile materials
	Handbags, whether or not with shoulder strap, including those without handles:
4202.21.00	With outer surface of leather, or of composition leather.
4202.22.00	With outer surface of plasticsheeting or of textile materials.
4202.31.10	Purses, spectacle cases and wallets, with outer surface of leather, of composition leather or of patent leather

HEADING NO.	DESCRIPTION
4202.32.10	Purses, spectacle cases and wallets, with outer surface of plastic sheeting or of textile materials
4415.20.00	Pallets, box pallets and other load boards; pallet collars of wood
4419.00.00	Tableware and kitchenware, of wood
ex44.20	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
4421.10.00	Clothes hangers
4421.90.90	Other articles of wood
ex46.01	Mats, matting and screens of vegetable materials
4601.94.10	Straw envelopes for bottles
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.
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
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;
4818.10.00	Toilet paper
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels
4818.30.20	Serviettes
4818.50.00	Articles of apparel and clothing accessories

HEADING NO.	DESCRIPTION
4818.90.00	Other articles
4819.60.00	Boxfiles, letter trays, storageboxes and similar articles, of a kind used in offices, shops or the like
ex48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, 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
ex48.23	Trays, dishes, plates, cups and the like, of paper or paperboard
4823.90.30	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes
4907.00.30	Cheque forms
4907.00.90	Other stamp-impressed paper; stock, share or bond certificates and similar documents of title
4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
4910.00.00	Calendars of any kind, printed, including calendar blocks.
4911.99.90	Other printed matter
5608.19.10	Net shopping bags of man-made textile materials
5608.90.20	Net shopping bags of other textile materials
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.
57.03	Carpets and other textile floor coverings, tufted, whether or not made up

HEADING NO.	DESCRIPTION
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.
61.02	Women's or girls', overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
61.05	Men's or boys' shirts, knitted or crocheted.
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.
61.09	T-shirts, singlets and other vests, knitted or crocheted.
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.
61.11	Babies' garments and clothing accessories, knitted or crocheted.
61.12	Track suits, ski suits and swimwear, knitted or crocheted.
6113.00.00	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 5907.00.00

HEADING NO.	DESCRIPTION
61.14	Other garments, knitted or crocheted.
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example stockings for varicose veins) and footwear without applied soles, knitted or crocheted.
61.16	Gloves, mittens and mitts, knitted or crocheted.
ex61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of clothing accessories.
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
62.05	Men's or boys' shirts.
62.06	Women's or girls' blouses, shirts and shirt-blouses.
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles.
62.09	Babies' garments and clothing accessories.

HEADING NO.	DESCRIPTION
62.10	Garments, madeup of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 5907.00.00.
62.11	Track suits, ski suits and swimwear; othergarments.
6212.10.00	Brassières
6212.20.00	Girdles andpanty-girdles
62.13	Handkerchiefs.
62.14	Shawls, scarves, mufflers, mantillas, veils andthe like.
62.15	Ties, bowties and cravats.
ex6216.00.00	Gloves, mittens and mitts(excludingindustrial gloves).
6217.10.00	Other madeupclothingaccessories.
63.02	Bed linen, tablelinen, toilet linen and kitchen linen.
63.03	Curtains (includingdrapes) and interiorblinds; curtain orb valances.
63.04	Other furnishingarticles,excludingthose ofheadingNo. 94.04.
6307.10.00	Floor-cloths, dish-cloths,dusters and similar cleaningcloths.
6307.90.20	Dress patterns, of other textile materials
6307.90.30	Flags, pennants and banners
6307.90.40	Pin cushions
6307.90.90	Other madeup textile articles
6309.00.00	Worn clothingand otherworn articles.
6401.10.00	Footwear incorporating aprotectivemetal toe-cap
6401.92.10	Waterproof boots (Wellingtons)
6403.40.00	Other footwear, incorporatingaprotectivemetal toe-cap

HEADING NO.	DESCRIPTION
6504.00.00	Hats and other headgear,plaited ormadebyassemblingstrips of anymaterial, whetheror not lined ortrimmed.
ex65.05	Hats and other headgear,knitted or crocheted, ormadeup from lace, feltor other textile fabric, in the piece(but notin strips),whetheror not lined ortrimmed.
ex6505.00.90	Other Felt hats and otherfeltheadgear, made fromthe hat bodies, hoods orplateaux ofheadingNo. 6501.00,whetheror not lined ortrimmed.
ex65.06	Other headgear, whetherornot lined ortrimmed (excludingsafetyheadgear)
66.01	Umbrellas andsun umbrellas (including walking-stick umbrellas, garden umbrellas and similarumbrellas).
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.
6701.00.10	Fans
6702.10.10	Artificial flowers, foliageand fruit; articles madeof artificial flowers, foliageorfruit
ex68.02	Articles ofworked monumental or buildingstone(except slate)
6803.00.10	Troughs,reservoirs, basins and sinks, of slate orof agglomerated slate
6809.90.90	Other articles of plasteror of compositions basedon plaster
6810.99.10	Statues, statuettes, animal figures; vases, flower-pots, architectural andgarden ornaments; bird-baths, fountain basins, tomb-stones; reservoirsand troughs.
69.13	Statuettes andotherornamental ceramic articles.
69.14	Other ceramicarticles.
7016.10.90	Otherglass cubes andotherglass smallwares
7018.90.90	Other statuettes and other ornaments of lamp-worked glass and articles ofglass beads, imitation pearls, imitation precious or semi-precious stonessand similarglass smallwares

HEADING NO.	DESCRIPTION
7321.11.10	Stoves and ranges
7321.11.20	Cookers
7321.11.30	Barbecues
7323.10.20	Pot scourers and scouring or polishing pads
7323.93.00	Household articles of stainless steel:
7323.93.10	Baking pans
7323.93.20	Buckets
7323.93.30	Dust bins
7323.93.40	Funnels
7323.93.50	Watering-cans
7323.93.60	Clothes hangers
7323.93.70	Letter boxes
7323.94.00	Household articles of iron (other than cast iron) or steel, enamelled:
7323.94.10	Baking pans
7323.94.20	Buckets
7323.94.30	Dust bins
7323.94.40	Funnels
7323.94.50	Watering-cans
7323.94.60	Clothes hangers
7323.94.70	Letter boxes

HEADING NO.	DESCRIPTION
7615.10.20	Saucepans
7615.10.30	Baking, stew and frying pans
8212.20.10	Safety razor blades
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05
ex8414.51.00	Table, floor, wall or window fans, with a self-contained electric motor of an output not exceeding 125W
ex84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated (excluding parts)
ex84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 (excluding other furniture- chests, cabinets, display counters, show-cases and the like for storage and display, incorporating refrigerating or freezing equipment and parts)
8419.19.10	Solar water heaters, for domestic use
8419.19.20	Other solar water heaters
8419.19.30	Other water heaters, for domestic use
8419.19.90	Other water heaters, non-electric
8421.12.10	Clothes-dryers for domestic use
85.06	Primary cells and primary batteries.
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).
8509.80.10	Blenders
8516.10.10	Electric instantaneous or storage water heaters
8516.60.10	Stoves and cookers

HEADING NO.	DESCRIPTION
ex85.19	Other record-players
ex8519.30.00	Turntables (record-decks)
ex8519.81.20	Pocket-size cassette-players
ex8519.81.40	Other magnetic tape recorders incorporating sound reproducing apparatus
ex8519.81.90	Other, cassette-type
ex8519.81.90	Other sound reproducing apparatus
ex8519.81.90	Other, cassette-type magnetic tape recorders
8523.29.60	Magnetic tapes for reproducing phenomena other than sound or image
ex8523.29.90	Other magnetic tapes
ex8523.80.90	Gramophone records
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus
ex85.39	Other filament lamps, excluding ultra-violet or infra-red lamps
8539.39.00	Other discharge lamps
9206.00.10	Steel band instruments
9401.30.00	Swivel seats with variable height adjustment
ex94.01	Seats of cane, osier, bamboo or similar materials
ex94.01	Other seats, with wooden frames
ex94.01	Other seats, with metal frames

HEADING NO.	DESCRIPTION
9401.80.00	Other seats
9401.90.00	Parts of seats
9403.20.90	Other metal furniture
9403.40.00	Wooden furniture of a kind used in the kitchen
9403.50.00	Wooden furniture of a kind used in the bedroom
9403.60.90	Other wooden furniture
9403.70.90	Other furniture of plastics
9403.89.90	Other furniture of other materials
9403.90.00	Parts
9404.10.00	Mattress supports
ex94.04	Mattresses
9404.90.00	Other articles of bedding and similar furnishings
9504.40.00	Playing cards
9504.90.10	Draught and chess boards
9505.10.10	Artificial Christmas trees
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).
9602.00.00	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, (except gelatin of heading 3503.00) and articles of unhardened gelatin.
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles

HEADING NO.	DESCRIPTION
ex9603.21.00	Tooth brushes
9603.90.10	Feather dusters
9603.90.20	Scrubbingbrushes
9603.90.30	Other brooms and mops for sweeping roads and floors
9608.10.00	Ballpointpens
9611.00.10	Rubber stamps
9613.10.00	Pocket lighters, gas fuelled, non-refillable
ex96.15	Combs, hair-slides and the like
9615.90.10	Hairpins

Part 3

List of goods in relation to which those subject to a 5 % rate of duty immediately before the 1st April, 1994, are excluded from exemption under this Schedule

Heading No.	Description of Goods
27.01	Coal: briquettes, ovoids and similar, solid fuels manufactured from coal
2707.11	Anthracite
2701.12	Bituminous coal
2701.19	Other coal.
27.02	Lignite, whether or not agglomerated, excluding jet
2702.10	Lignite whether or not pulverised, but not agglomerated
2702:20	Agglomerated lignite
27.09	Petroleum oils and oils obtained from bituminous Minerals, crude
7106.91	Unwrought
2709.001	Imported under the processing agreement.
2709.009	Other

Heading No.	Description of Goods
71.06	Silver (including silver plated with gold or platinum) unwrought or in semi-manufactured forms, or in powder form
7106.10	Powder
7106.91	Unwrought
27.01	Coal; brisquettes, ovioids and similar solid fuels manufactured from coal.
2701.20	Brisquettes, ovoids and similar solid fuels manufactured from coal
27.04	Coke and. Semi-coke of coal, of lignite or of Peat, whether or not agglomerated; retort carbon
2704.001	Coke and semi-coke of coal.
2704.002	Coke or semi-coke or of peat
2704.003	Retort carbon.
2706.00	Tar distilled from coal from lignite or from peat and other mineral tars whether or not dehydrated or partially distilled including reconstituted tars.
27.08	Pitch and pitch coke, obtained from coal tar or from other Mineral tars
2708.20	Pitch coke
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.
2710. 1960	Partly refined petroleum including topped crudes
2710.1976	Transformer oils
2710.1977	Circuit breaker oils
2710.1978	Cleansing, cutting and mould release oils.
2710.1979	Other
2710.99	Other
27.11	Petroleum gases and other gaseous hydrocarbons.
2711.14	Ethylene, propylene, butylene and butadiene
2711.19	Other

27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.
2712.20	Paraffin wax containing by weight less than 0.75% of oil.
2712.90	Other
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.
2713.10	Petroleum coke
2713.10	Petroleum coke.
3601.00	Propellant, powders.
3602.00	Prepared explosives, other than propellant powders,
3603..00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators
7105.00	Dust and powder of natural or synthetic precious or semi-precious stones.
71.06	Silver (including silver plated with gold or platinum), unwrought or semi-manufactured forms, or in powder form.
7106.90	Other
7107.00	Base metals clad with silver, not further worked than semi-manufactured.
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
7108.10	Non-monetary.
7108.20	Monetary.
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form
7111.00	Base metals, silver or gold clad with platinum, not further worked than semi-manufactured.
71.12	Waste and scrap of precious metal clad with precious metal.
7112.30	Ash containing precious metal or precious metal compounds
7112.9100	Of gold, including metal clad with gold but excluding sweepings containing other precious metals.
7112.9200	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.
7112.99	Other.

- 7115.00 Other articles of precious metal or of metal clad with precious metal
- 87.03 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of Heading No. 87.02), including station wagons and racing cars.
- 8703.21 Of a cylinder capacity not exceeding 1,000cc:
- 8703.211 *Completely knocked down* for assembly in plants approved for the purpose by the Competent Authority
- 8703.22 Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500cc:
- 8703.221 *Completely knocked down* for assembly in plants approved for the purpose by the Competent Authority.
- 8703.23 Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:
- 8703.231 *Completely knocked down* for assembly in plants approved for the purpose by the Competent Authority.
- 8703.24 Of a cylinder capacity exceeding 3,000cc:
- 8103.241 *Completely knocked down* for assembly in plants approved for the purpose by the Competent Authority.
- 8703.31 Of a cylinder capacity not exceeding 1,500cc.
- 8703.311 *Completely knocked down* for assembly in plants approved for the purpose by the Competent Authority.
- 8703.32 Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc:
- 8703.321 Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000cc 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority
- 8703.33 or a cylinder capacity exceeding 2,500cc:
- 8703.331 *Completely knocked down* for assembly in Plants approved for the purpose by the Competent Authority.

Part 4

Productive Inputs Relief for the Production of Primary Products and the Manufacture of Goods

1. Subject to paragraph 2, the goods specified in the Table below shall be exempt from customs duty.

Table

Production of primary products.	1. Goods that are imported by a taxpayer as raw materials or intermediate goods which, to the satisfaction of the Commissioner, are for direct use in the production of primary products in Jamaica by that taxpayer.
	2. Goods that are imported by a taxpayer as consumables which, to the satisfaction of the Commissioner, are to be directly consumed or expended in the production of primary products in Jamaica by that taxpayer.
	3. Goods that are imported by a taxpayer as packaging materials which, to the satisfaction of the Commissioner, are used to package primary products produced in Jamaica by that taxpayer.
	4. Machinery and equipment (including parts thereof) imported by a taxpayer which, to the satisfaction of the Commissioner, is for direct use – <ul style="list-style-type: none"> (a) in the production of primary products in Jamaica by that taxpayer; or (b) for quality control testing, packaging, or climate-controlled storage of such products by that taxpayer.
Manufacture of Goods.	1. Goods that are imported by a taxpayer as raw materials or intermediate goods which, to the satisfaction of the Commissioner, are for direct use in the manufacture of goods in Jamaica by that taxpayer.
	2. Goods that are imported by a taxpayer as consumables which, to the satisfaction of the Commissioner, are to be directly consumed or expended in the manufacture of goods in Jamaica by that taxpayer.

	3. Goods that are imported by a taxpayer as packaging materials which, to the satisfaction of the Commissioner, are used to package goods manufactured in Jamaica by that taxpayer.
	4. Machinery and equipment (including parts thereof) imported by a taxpayer which, to the satisfaction of the Commissioner, is for direct use – (a) in the manufacture of goods in Jamaica by that taxpayer; or (b) for quality control testing, packaging, or climate-controlled storage of such goods by that taxpayer.
	5. Goods imported by a taxpayer and certified by the Minister responsible for energy to be imported for use by a designated entity included on a list of designated entities maintained by that Minister for the purposes of this provision, in the production of energy from renewable sources.
	6. Prefabricated buildings and parts thereof, imported by a taxpayer certified by the Minister responsible for agriculture to be an approved farming enterprise included on a list of approved farming enterprises maintained by that Minister for the purposes of this provision.

2. The following goods shall not be eligible for exemption from customs duty under this Part

- (a) goods listed in Part 2 of this Schedule;
- (b) goods of a type which the Commissioner is satisfied can be obtained in adequate supplies from a manufacturer or producer in Jamaica or within the Caribbean Community Single Market (CSM);
- (c) goods that are imported for use by a person who is a continuing beneficiary within the meaning of section 2 of the Fiscal Incentives (Miscellaneous Provisions) Act or a person who is deemed to be a continuing beneficiary under section 5(2)(c) of that Act;
- (d) goods that are imported for use by a person who has been declared by order of the Minister under section 2 of the Bauxite and Alumina Industries (Encouragement) Act to be a recognized bauxite producer;

- (e) goods that are imported for use by an approved enterprise within the meaning of section 2(1) of the Jamaica Export Free Zones Act;
- (f) goods that are classified as jewellery or identifiable parts of jewellery under Part 1 of this Schedule;
- (g) goods to be used in the manufacture or production of tobacco products, except where both the raw materials and the finished goods fall within Item 25 of Section XXII of Part 1 of this Schedule;
- (h) fuel used in the production process;
- (i) goods imported for the purpose of manufacturing or producing tangible, immovable property;
- (j) lead imported for the purpose of manufacturing accumulators or any other goods prescribed by the Minister (except where the Commissioner has specified that the relevant manufacturer has made arrangements for lead waste disposal that meet the requirements of the Minister responsible for environmental control);
- (k) milk and cream in powder, granules or other solid forms which the Commissioner is satisfied are imported for use solely as raw materials or intermediate goods in the manufacture of any goods other than –
 - (i) infant foods;
 - (ii) milk based nutritional supplements;
 - (iii) condensed milk;
 - (iv) baked products;
 - (v) chocolate;
 - (vi) ice-cream;
 - (vii) yoghurt; or
 - (viii) chocolate confectionary.

3. (1) For the purposes of this Part –

“consumables” means materials (excluding lubricating oils or fuel for use in internal combustion engines) and articles consumed or expended by a taxpayer directly in the process of the production of primary products or the manufacture of goods;

“intermediate goods” means goods which have been transformed from their natural state by being worked or processed, but which have to undergo further working or be incorporated along with some other goods or material in the production of primary products or the manufacture of goods;

“manufacture of goods” means –

- (a) the production of goods in Jamaica by means of a process of manufacture, but does not include the production of goods which result from a process that consists primarily of any one or more of the following –
 - (i) dividing (including cutting), purifying, drying, mixing, sorting, packaging, branding, testing or applying any other similar process to a product, produce or material that is acquired in bulk so as to prepare that product, produce or material for sale or distribution, or any combination of such processes;
 - (ii) applying methods of preservation or maturation or other similar treatment to any foodstuffs or any combination of such processes;
 - (iii) cooking, baking or otherwise preparing food or drink for human consumption which is intended to be consumed at or about the time it is prepared, whether or not in the building or structure in which it is prepared, or whether or not in the building to which it is delivered after being prepared;
 - (iv) improving or altering any articles or materials without making a change in their character; or
 - (v) repairing, refurbishing, reconditioning, restoring or other similar processing of any articles or materials, or any combination of such processes; or

- (a) the production of goods in Jamaica that the Commissioner determines are produced by a process which results in the transformation of the raw material, or intermediate goods, used in the process (hereinafter referred to as “production inputs”) into goods that are new or distinct, having regard to their name, use or character (including where the goods produced possess unique physical, chemical, technological, legal or commercial characteristics) when compared to the production inputs used;

“packaging materials” means materials used to contain, protect, identify, preserve or display primary products or manufactured goods;

“production of primary products” means the production (whether by means of cultivation, growth, breeding or rearing or otherwise) of –

- (a) agricultural crops, livestock, poultry or dairy products in the course of conducting farming operations;
- (b) products directly derived from apiculture operations;
- (c) timber and other tree products in the course of conducting forestry operations;
- (d) seeds, flowers, shrubs, herbs and other plants in the course of conducting horticultural operations; or
- (e) fish and other freshwater and marine organisms in the course of conducting aquaculture operations;

“quality control testing” means the inspection and testing of primary products or manufactured goods with a view to identifying and eliminating defects therein or maintaining compliance with any applicable requirements and standards;

“raw materials” means natural or primary goods which have not been worked or processed but the preservation of which is ensured during transportation or storage so that their original characteristics are unaltered or remain substantially unaltered;

“taxpayer” means a person who would be liable for the payment of customs duty if it were not for the exemption provided under this Part.

(2) For the purposes of items 1 to 4 of the Table, in relation to the production of

primary products, and in relation to the manufacture of goods, the taxpayer shall be eligible for the exemption only if the taxpayer is certified by the Minister responsible for industry to be an approved manufacturer included on a list of approved manufacturers maintained by that Minister for the purposes of this Part.

PART 5

Productive Inputs Relief for the Tourism Industry

1. (1) Subject to paragraph 3, goods listed in Table 1 below which, to the satisfaction of the Commissioner, are imported by a taxpayer solely for use in a hotel or resort cottage within the meaning of section 2 of the Tourist Board Act, the operation of which is, or upon completion is intended to be, licensed by the Tourist Board under the Tourist Board Act, shall be exempt from customs duty.

- (2) For the purposes of this Part, “taxpayer” means a person who would be liable for the payment of customs duty if it were not for the exemption provided under this Part.

Table 1-Goods for use in Hotel or Resort Cottage

Air conditioning, parts and associated fittings	Banquet Equipment	AC Power plugs
Bar equipment	Bedsprings (with exclusion of bedspring mattresses)	Air filters
Bath tubs, basins, toilets, showers, accessories and associated fittings	Clothing Hangers	All electrical outlets, components, switches, distribution boards, wiring, etc.
Batteries for outboard engines	Coffee/Tea Brewing Equipment	All wall covering except Paints
Bed linen	Commercial floor polishers	Automatic door control equipment and accessories
Billiard tables and their appliances	Commercial Transport Equipment – Housekeeping Cart, Beverage re-stocking cart, banquet chairs	Batt insulation

	carts,	
Blankets	banquet tables carts	Circuit breaker
Bottles Coolers	Commercial vacuum cleaners	Coils
Conference room equipment (for example, acoustical equipment)	Garbage Disposal equipment	Concrete tile roofing
Counter tops	Garment Racks	Construction forms and accessories
CPR & First Aid Equipment	Generators	Control panels, transformers, lighting dimmers
Dehumidifier	In Room Accessories - garbage bins, amenity trays, ice buckets	Dampers
Door Hardware and accessories	Landscaping equipment	Door and window frames complete with all glazing and accessories
Dynamos	Light bulbs - LED, CFL	Door and window sound with weather seals
Electric fans	Microwaves	Door frames with all hardware accessories
Electric light, bell and telephone equipment and appliances (not to include electric light bulbs)	Organs	Door Hardware
Emergency Equipment	Outdoor guest accessories - hammocks, towel hut	Doors - Access, Sliding, Folding
Floating Dock	Pianos	Drapery hardware
Furniture (excel those made primarily of wood)	Pool & Ocean Accessories - pool floats	Drapery material and upholstery fabrics

Hot water equipment, boilers and tanks	Restaurant Service Equipment - Champagne buckets, Cutlery bins, Ice Buckets	Electrical switches
Hurricane Shutters	Security vaults and safes	Electrical transformers and panel board
Iceboxes	Table Plastic glassware	Electrical wiring, sensors, control devices and accessories
Jacuzzi equipment and replacement parts	Uniforms	Elevators
Juice Dispensers (commercial type)	Water pumps	Erosion control structures
Kitchen sinks and other kitchen fixtures	Elevators	Expansion jointing materials
Marble	Curtains	Fan coil units with all associated control devices and accessories
Pool & patio chairs, tables and umbrellas (except those made from wood)	Drapery	Fans
Public address systems	Shading Equipment - Outdoor/Patio Umbrellas	Faucets
Radios	Commercial Vacuum Cleaners	Fire extinguishers and associated parts and fittings
Sanitation Equipment	Mirrors	Foam for building construction purposes
Satellite communications systems (only one such system permitted)	Nails – stainless steel, metal, iron	Glass and glazing (all types)
Scuba diving regulators, compressors, tanks and buoyancy	Particle board	Granite

compensator devices		
Security Systems including but not limited to surveillance cameras (and associated fittings)	Shelving	Gridwall/Slatwall
Silver and plated tableware	Thinset	Grout
Spa Equipment	Vanity units (not mainly made of wood)	Heat and smoke detection equipment with all necessary wiring,
Swimming pool equipment (pumps, filters etc.)	Iron and ironing boards for guest rooms	Housings
Table glassware	Storeroom racking & racking accessories (for kitchen and other storerooms (non-retail))	Insulation materials
Table linen	Decorative and safety railings	Lumber - Provided that the wood type is coniferous and not in the rough.
Telecommunications switchboard/PBX system	Decorative wall finishes, laminates, panels	Marble
Tile Polishing machine	Electrical and mechanical cleaning equipment	MDF Board
Tiles	Architectural millwork: screens, cabinet work, vanity units (not primarily made of wood)	Metal decking
Trampoline, Inflatable Activity Centers/Bouncers	Water treatment plant /equipment and associated spare parts and accessories	Metal roofing

Trolleys	Waterproofing & caulking accessories	Metal studding
Water Coolers	Window Hardware and accessories	Modified bituminous roofing
Landscape Lighting	Light fixtures and accessories	Pre-cast concrete panels, members and accessories
Coffee urns (commercial type)	Pine	Pumps
Rugs and carpets	Plaster and EIFS with accessories and sealants	Rocks, rock chips and wood chips
Solid waste recycling equipment	Plastising and/or other building additives	Roofing membranes with flashings
Towels	Sewerage plant and equipment	Stucco materials, roof tiles and accessories
Sports and gym equipment	Signage - electric and other	Suspended ceilings and accessories
Ice-making machines	Signage - safety informative and directional	Swimming pool - lighting pipe work, pumps
Kitchen utensils including stoves	Signal boosters, wiring, electronic control panels	Switch gears, transformers, conduits and raceways and accessories
GPS satellite navigators	Sounders	Tie wires
Key programming machines	Freezers (commercial type)	Tracks and accessories
Golf carts	Television and radio equipment	Ventillation and AC ductwork
Refrigerating apparatus and appliances	Waterslides	Waste straps with all plumbing and drainage pipe work (all types) with fixtures
Crockery	Chafing Dishes and portable food warmers	Water filtration and treatment equipment

Accumulator Batteries	Laundry equipment (namely domestic and commercial washers and dryers)	Watersports equipment, boats, and other types of seacraft (excluding jet skis and wave runners)
Plastic table & chairs	Electric and gas cooking equipment	

2. – (1) Subject to paragraph 3, goods listed in Table 2 below which, to the satisfaction of the Commissioner, are imported by a taxpayer solely for use as listed in Table 2 by that taxpayer in a tourism attraction shall be exempt from customs duty.

(2) For the purposes of this paragraph –

“consumables” means materials and articles consumed or expended by a taxpayer in the course of operating a tourism attraction;

“tourist” means a tourist within the meaning of section 2 of the Tourist Board Act;

“tourism attraction” means a place of interest –

- (a) that attracts tourists for its inherent or exhibited natural or cultural value, historical significance, natural or built beauty, or the opportunities it offers tourists for leisure, adventure or amusement, and
- (b) the operation of which is, or upon completion is intended to be licensed as a tourism enterprise within the meaning of section 2 of the Tourist Board Act,

but does not include facilities that are not an inherent part of the attraction of the place, including facilities for the retail sale of goods, the provision of food and beverages or other support services.

Table 2–Goods for use in a Tourism Attraction

1. Machinery and equipment (including parts and accessories thereof) that is used directly in the operation of a tourism attraction.
2. Materials, fixtures and fittings that are used directly for the installation and operation of machinery or equipment specified in item 1 above (including essential support structure associated with that machinery and equipment).
3. Live animals that are used directly in the operation of a tourism attraction, subject to approval by the Veterinary Division of Ministry responsible for agriculture.
4. Other goods (not being building materials, motor vehicles or consumables) that are used directly in the operation of a tourism attraction.
5. Emergency, life-saving, first aid, and safety equipment and devices that are used directly in the operation of a tourism attraction.
6. Motorised equipment and motor vehicles not licensed under the Road Traffic Act for use on roads.

3. The following goods shall not be eligible for exemption from customs duty under this Part –
- (a) goods listed in Part 2 of this Schedule;
 - (b) goods of a type which the Commissioner is satisfied can be obtained in adequate supplies from manufacturers in Jamaica or within the CSM area;
 - (c) goods that are imported for use by a person who is a continuing beneficiary within the meaning of section 2 of the Fiscal Incentives (Miscellaneous Provisions) Act; and
 - (d) goods listed in Table 2 that are imported for use by a person who is a beneficiary of any other exemption from, or remission of, customs duty in respect of goods imported by that person in connection with the operation by that person of a tourism attraction.
4. Motor cars which the Commissioner is satisfied are imported by a taxpayer for use as rental cars shall be exempt from Common External Tariff as follows –
- (a) the exemption applies to –
 - (i) a total of no more than one thousand motor vehicles per year imported as rental cars;
 - (ii) motor cars with a cc rate of not more than 2,500 and up to a value of US\$41,000 CIF;
 - (b) full duty shall be payable on the value in excess of US\$41,000 CIF.
5. Motor vehicles imported by a contract carriage operator shall be exempt from Common External Tariff as follows –
- (a) the exemption applies to –
 - (i) a total of no more than fifty motor vehicles per year imported by the contract carriage sector;
 - (ii) motor vehicles with a cc rate of not more than 2,500 and up to a value of US\$41,000 CIF;
 - (b) full duty shall be payable on the value in excess of US\$41,000 CIF.
6. Motor vehicles imported by a tour operator shall be exempt from Common External Tariff as follows –
- (a) the exemption applies to –

(i) a total of no more than forty motor vehicles per year imported by tour operator sector;

(ii) motor vehicles up to a value of US\$50,000 CIF;

(b) full duty shall be payable on the value in excess of US\$50,000 CIF.

7. In this Part –

“contract carriage operator’ means a person approved as such by the Minister responsible for tourism;

“tour operator” means means a person approved as such by the Minister responsible for tourism.

8. Capelins, herrings, mackerels and squids shall be exempt from Common External Tariff where the Commissioner is satisfied that they are imported by a taxpayer for use as animal feed in a tourism attraction.

9. Goods listed in Table 3 below, where the Commissioner is satisfied that they are imported by a taxpayer solely for use in any tourist accommodation (as defined in section 2 of the Tourist Board Act) shall be subject to Common External Tariff at a rate of 0%.

Table 3

HS Heading	HS Sub-Heading	Description
0201	00.00.00	Meat of bovine animals, fresh or chilled
0201	20.00.00	Other cuts with bone in:
0201	20.10.00	Brisket
0201	20.90.00	Other
0201	30.00.00	Boneless
0201	30.10.00	Tenderloin
0201	30.20.00	Sirloin
0201	30.30.00	Minced (Ground)
0202	00.00.00	Meat of Bovine animals, frozen
0202	20.00.00	Other cuts with bone in
0202	20.10.00	Brisket
0202	20.90.00	Other
0202	30.00.00	Boneless
0202	30.10.00	Tenderloin
0202	30.20.00	Sirloin
0202	30.30.00	Minced (Ground)

PART 6

Productive Inputs Relief for Creative Industries

1. (1) Subject to paragraph 2, goods listed in the Table below, which, to the satisfaction of the Commissioner of Customs, are imported by a taxpayer solely for use as listed in the Table, shall be exempt from customs duty.

- (2) For the purposes of this Part, “taxpayer” means a person who would be liable for the payment of customs duty if it were not for the exemption provided under this Part.

Table

Motion Picture Production.	<ol style="list-style-type: none"> 1. Goods described in item 2 below that are imported by a taxpayer, who is engaged full-time in the production of motion pictures on a commercial basis, for direct use by that taxpayer in motion picture production (including any part thereof) in Jamaica. 2. The goods referred to in item 1 comprise equipment (including software, parts, accessories and support systems thereof) which is designed for commercial use and is used directly for the purpose of motion picture or sound capture and recording, animation, production lighting or post-production editing and finishing of a motion picture. 3. For the purposes of items 1 and 2, “motion picture” means a motion picture (including voice, music and other acoustical accompaniments) that is suitable for cinematic viewing or television broadcast, and includes animated pictures and pictures displaying advertising material.
Sound-recording production and musical performance.	<ol style="list-style-type: none"> 1. Goods described in item 3 below that are imported by a taxpayer, who is engaged full-time in the production of sound recordings on a commercial basis, for direct use by that taxpayer in a sound recording production in Jamaica or the CSM. 2. Goods described in item 3(b) below that are imported by a taxpayer, who is an individual engaged full-time in the performance of musical works on a commercial basis, for direct use by that individual in the performance of musical works. 3. The goods referred to in items 1 and 2 are –

	<p>(a) equipment (including software and parts and accessories thereof) which is designed for professional use in a sound recording studio and used directly for the purpose of sound capture and recording, instrumentation, mixing and mastering of sound recordings; and</p> <p>(b) musical instruments falling within Tariff Headings 92.01, 92.02, 92.05, 92.06 (other than Tariff Heading 92.06.00.10) or 92.07.</p>
--	--

2. The following goods shall not be eligible for exemption from customs duty under this Part—

- (a) goods listed in Part 2 of this Schedule;
- (b) goods of a type which the Commissioner is satisfied can be obtained in adequate supplies from a manufacturer in Jamaica or within the CSM area;
- (c) goods that are imported for use by a person who is a continuing beneficiary within the meaning of section 2 of the Fiscal Incentives (Miscellaneous Provisions) Act

PART 7

Productive Inputs Relief for the Healthcare Sector

1. Subject to paragraph 2, goods listed in the Table below which, to the satisfaction of the Commissioner, are imported by a taxpayer solely for use by that taxpayer in the operation of a healthcare facility, shall be exempt from customs duty.

Table

HSHeading	HS Sub-Heading	Description
9018	11. 00.00	Electro-cardiographs
9018	12.00.00	Ultrasonic scanning apparatus
9018	13.00.00	Magnetic resonance imaging apparatus
9018	14.00.00	Scintigraphic apparatus
9018	19.00.00	Other
9018	20.00.00	Ultra-violet or infra-red ray apparatus
9018	41.00.00	Dental drill engines, whether or not combined on a single base with other dental equipment
9018	49.00.00	Other
9018	50.00.00	Other ophthalmic instruments and appliances
9018	90.00.00	Other instruments and appliances
9019	10.00.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
9022	12.00.00	Computed tomography apparatus
9022	13.00.00	Other, for dental uses
9022	14.00.00	Other, for medical, surgical or veterinary uses
9022	19.00.00	For other uses
9022	21.00.00	For medical, surgical, dental or veterinary uses
9022	29.00.00	For other uses
9022	30.00.00	X-ray tubes
9022	90.00.00	Other, including parts and accessories

2. The following goods shall not be eligible for exemption from customs duty under this Part

- (a) goods listed in Part 2 of this Schedule; and
- (b) goods of a type which the Commissioner is satisfied can be obtained in adequate supplies from a manufacturer in Jamaica or within the CSM.

3. For the purposes of this Part –

“healthcare facility” means a facility where medical, surgical, dental or ophthalmic services are provided and includes a “public health facility” and a “regional hospital” within the meaning of section 2 of the National Health Services Act and a “public hospital” within the meaning of section 17 of that Act;

“taxpayer” means a person who would be liable for the payment of customs duty if it were not for the exemption provided under this Part.

Part 8
Goods Imported for Meetings, Incentives, Conventions or Expositions

1. Subject to the provisions of this Part, goods are exempt from customs duty where the Commissioner is satisfied that the goods are imported for consumption, otherwise than by sale, at a meeting, incentive, convention or exposition approved by the Minister responsible for tourism.
2. For the purpose of paragraph 1, the Commissioner may require persons responsible for organising the meeting, incentive, convention or exposition (as the case may be) to attest to the use of the goods, in accordance with Rules.

SECOND SCHEDULE (Section 20)

Valuation of Goods

1.—(1) In this Schedule—

“customs value of imported goods” means the value of goods for the purposes of levying ad valorem duties of customs on imported goods;

“family members”, in relation to a person, means—

- (a) the person’s—
 - (i) spouse;
 - (ii) child, adopted child, step-child, grand-child or any other child wholly or mainly maintained by that person;
 - (iii) brother or sister;
 - (iv) uncle or aunt;
 - (v) nephew or niece;
 - (vi) mother, father or adoptive parent;
 - (vii) stepmother or stepfather; or
 - (viii) lineal ancestor or descendant;
or
- (b) any person who is a family member of a spouse of a person referred to in any of sub-paragraphs (a)(ii) to (viii);

“goods of the same class or kind” means goods which fall within a group or range of goods produced by a particular industry or industry sector and includes identical or similar goods;

“identical goods” means, subject to sub-paragraph (2), goods that an officer is satisfied—

- (a) are produced in the same country at or about the same time as the goods being valued; and
- (b) are the same in all respects as the goods being valued, notwithstanding minor differences in appearance;

“produced” includes grown, manufactured and mined;

“seller” means the person who has the legal or beneficial interest in the goods at the time that the contract of sale is concluded and to whom the proceeds of sale will ultimately be paid exclusive of any commission or fee;

“similar goods” means, subject to sub-paragraph (3), goods that an officer is satisfied—

- (a) are produced at or about the same time in the same country as the goods being valued; and
- (b) although not alike in all respects to the goods being valued, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable;

“spouse” includes—

- (a) a single woman who, for a period of not less than five years, has cohabited with a single man as if she were in law his wife; and
- (b) a single man who, for a period of not less than five years, has cohabited with a single woman as if he were in law her husband,

and “single woman” or “single man” for the purposes of this definition includes a widow or widower, respectively, or a divorcee.

(2) References in sub-paragraph (1) to “identical goods” and “similar goods” respectively, do not include references to goods which incorporate or reflect engineering, development, artwork, design work and plans and sketches for which no adjustment has been made under paragraph 8(b)(iv) on the ground that such engineering, development, artwork, design work and plans and sketches were undertaken in Jamaica.

(3) In determining whether or not goods are similar, the quality of the goods, their reputation and any registered trade mark in respect of those goods or a class of goods to which they belong are among the factors that may be taken into account.

(4) For the purpose of this Schedule—

- (a) a buyer and a seller of imported goods shall be deemed to be related only if—
- (i) they are officers or directors of one another's business;
 - (ii) they are legally recognized partners in business;
 - (iii) they are employer and employee;
 - (iv) any person directly or indirectly owns, controls or holds five per cent or more of the voting shares of both of them;
 - (v) one of them directly or indirectly controls the other;
 - (vi) both of them are directly or indirectly controlled by a third person;
 - (vii) together they control, directly or indirectly, a third person; or
 - (viii) they are family members;
- (b) one person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter;
- (c) persons who are associated with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria specified in sub-paragraph (a);
- (d) an event shall be deemed to occur about the same time as another event if the first event occurs on the same day as the other event or within the forty-five days immediately preceding or immediately following the day on which the other event occurs.

2.—(1) Where the conditions specified in paragraph 3 are fulfilled, the customs value of imported goods shall be determined under that paragraph.

(2) Subject to sub-paragraph (3), where the customs value of imported goods cannot be determined under paragraph 3, it

Customs value, sequential application and the fallback method.

shall be determined by proceeding sequentially through paragraphs 4 to 7, to the first such paragraph under which the customs value can be determined, but the order of application of paragraphs 6 and 7 shall be reversed if the importer so requests and the Commissioner agrees.

(3) The provisions of the next paragraph in the sequence established by sub-paragraph (2) shall be applied only where the customs value of imported goods cannot be determined under a particular paragraph.

(4) Where the customs value of imported goods cannot be determined under paragraphs 3 to 7, the customs value shall—

- (a) be determined using such means as are reasonable having regard to the principles and general provisions of this Schedule; and
- (b) be based, as far as practicable, on previously determined customs values.

(5) No customs value of imported goods shall be determined under sub-paragraph (4) on the basis of—

- (a) the selling price in Jamaica of goods produced in Jamaica;
- (b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;
- (c) the price of goods on the domestic market of the country of exportation;
- (d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with paragraph 7;
- (e) the price of the goods for export to a country other than Jamaica;
- (f) minimum customs values; or
- (g) arbitrary or fictitious values.

3.—(1) Subject to paragraphs 2 and 8, the customs value of imported goods determined under this paragraph shall be the transaction value, being the price actually paid or payable for the goods when sold for export to Jamaica, in the circumstances referred to in sub-paragraph (2) and adjusted in accordance with paragraph 8 or, where appropriate, paragraph 9.

(2) The circumstances are that—

- (a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which—
 - (i) are imposed, or required, under any law;
 - (ii) limit the geographical area in which the goods may be resold; or
 - (iii) do not substantially affect the value of the goods;
- (b) the sale or price of the goods is not subject to any condition or consideration for which a value cannot be determined with respect to the goods being valued;
- (c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with paragraph 8; and
- (d) the buyer and the seller are not related or, where they are related, the transaction value is acceptable for customs purposes under sub-paragraph (3).

(3) In determining whether the transaction value is acceptable for the purposes of sub-paragraph (1), in circumstances where the buyer and seller are related, the Commissioner shall—

- (a) take account of the circumstances of the sale; and
- (b) accept the transaction value stated, unless, on the basis of information provided by the declarant or otherwise, the Commissioner considers that there are grounds for believing that the relationship influenced the price.

(4) The Commissioner shall inform the declarant in writing of the grounds referred to in sub-paragraph (3) and give the declarant a reasonable opportunity to be heard.

(5) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with sub-paragraph (1) if, subject to sub-paragraph (6), the declarant demonstrates that such value closely approximates to one of the following values occurring at or about the same time—

- (a) the transaction value in sales of identical or similar goods for export to Jamaica between buyers and sellers who are not related in any particular case;
- (b) the customs value of identical or similar goods, as determined under paragraph 6;
- (c) the customs value of identical or similar goods, as determined under paragraph 7.

(6) In applying any of the provisions of sub-paragraph (5) account shall be taken of—

- (a) demonstrated differences in commercial levels and quantity levels;
- (b) the matters specified in paragraph 8; and
- (c) costs incurred by the seller, in sales in which the seller and the buyer are not related, that are not incurred by the seller in sales in which the seller and the buyer are related.

(7) For the purpose of sub-paragraph (1), the price actually paid or payable is, subject to sub-paragraphs (8) and (9), the total payment made, or to be made, for the imported goods by the buyer to, or for the benefit of, the seller.

(8) The payment referred to in sub-paragraph (7) may be made either directly or indirectly without necessarily taking the form of a transfer of money and shall include—

- (a) all payment that as a condition of sale of the imported goods, are made or to be made by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller; and
- (b) any settlement by the buyer, whether in whole or in part of a debt owed by the seller.

(9) Except to the extent allowed under paragraph 8(1) or (2)—

- (a) any activities (including the marketing of imported goods) undertaken by a buyer on the buyer's own account shall not be regarded for the purpose of this paragraph as an indirect payment to the seller, whether or not such activities are of benefit to the seller or were undertaken by the buyer pursuant to an agreement with the seller; and
- (b) the cost of any such activity shall not be added to the price actually paid or payable in determining the customs value of the imported goods.

(10) The following charges or costs shall not be taken into account in determining the customs value of imported goods if such charges or costs may be distinguished from the price actually paid or payable for those goods—

- (a) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation of goods such as industrial plant machinery or equipment;
- (b) the cost of transportation after importation;
- (c) customs duties and other taxes payable in Jamaica by reason of the importation or sale of the goods.

4.—(1) Subject to sub-paragraph (2) and paragraph 2, the customs value of imported goods determined under this paragraph shall be the transaction value of identical goods sold for export to Jamaica at or about the same time as the goods being valued.

Determina-
tion of
customs value
on basis of
transaction
value of
identical
goods sold for
export.

(2) The transaction value to be applied under sub-paragraph (1) is the transaction value of—

- (a) identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued; or
- (b) in the absence of such a sale, identical goods sold at a different commercial level or in different quantities, or both, with such adjustments as are reasonable and

necessary (whether resulting in an increase or a decrease in value) having regard to the differences attributable to commercial level or quantity, or to both.

(3) Where the costs and charges referred to in paragraph 8(1) (e) are included in the transaction value, an adjustment shall be made to take account of differences in those costs and charges between the imported goods and the identical goods in question where those differences are attributable to differences in distances and modes of transportation.

(4) The following principles shall apply under this paragraph—

- (a) if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods;
- (b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under sub-paragraph (1) for identical goods produced by the same person as the goods being valued;
- (c) a condition for adjustment because of different commercial levels or different quantities shall be that the adjustment shall be made only on the basis of evidence clearly establishing the reasonableness and accuracy of the adjustment.

(5) In this paragraph “the transaction value of identical imported goods” means a customs value previously determined under paragraph 3, adjusted as provided in sub-paragraphs (2) and (3).

Determina-
tion of
customs value
on basis of
transaction
value of
similar goods
sold for
export.

5.—(1) Subject to sub-paragraph (2) and paragraph 2, the customs value of imported goods determined under this paragraph shall be the transaction value of similar goods sold for export to Jamaica and exported at or about the same time as the goods being valued.

(2) The transaction value to be applied under sub-paragraph (1) is the transaction value of—

- (a) similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued; or

- (b) in the absence of such a sale, similar goods sold at a different commercial level or in different quantities, or both, with such adjustments as are reasonable and necessary (whether resulting in an increase or a decrease in value) having regard to the difference attributable to commercial level or quantity, or to both.

(3) Where the costs and charges referred to in paragraph 8(1)(e) are included in the transaction value, an adjustment shall be made to take account of differences in those costs and charges between the imported goods and the identical goods in question where those differences are attributable to differences in distances and modes of transportation.

(4) The following principles shall apply under this paragraph—

- (a) if more than one transaction value of similar goods is found, the lowest such value shall be used to determine the customs value of the imported goods;
- (b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under sub-paragraph (1) for similar goods produced by the same person as the goods being valued;
- (c) a condition for adjustment because of different commercial levels or different quantities is that the adjustment shall be made only on the basis of evidence clearly establishing the reasonableness and accuracy of the adjustment.

(5) In this paragraph “the transaction value of similar imported goods” means a customs value previously determined under paragraph 3, adjusted as provided in sub-paragraphs (2) and (3) of this paragraph.

6.—(1) Subject to paragraph 2, where imported goods or identical or similar imported goods are sold in Jamaica in the same condition in which they are imported, the customs value of those goods shall be determined in accordance with sub-paragraph (2).

Value based on unit price of greatest aggregate quantity: (the deductive method).

(2) The customs value shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity, to persons who are not

related to the seller at or about the time of the importation of the goods being valued, subject to deductions for the following—

- (a) subject to sub-paragraph (10), the commission usually paid or agreed to be paid or the additions usually made for profit and general expenses (including the direct and indirect costs of marketing the goods in question) in connection with sales in Jamaica of imported goods of the same class or kind;
- (b) the usual costs of transportation and insurance and other associated costs normally incurred within Jamaica; and
- (c) the customs duties and other duties or taxes payable in Jamaica by reason of the importation or sale of the goods.

(3) If neither the imported goods nor identical or similar imported goods is sold at or about the time of importation of the goods being valued, then, if the importer so requests, the customs value of the imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in Jamaica in the same condition in which they were imported and at the earliest date after their importation, being a date not later than ninety days after the date of such importation, subject to the deductions specified in sub-paragraph (1).

(4) Subject to sub-paragraph (5), if neither the imported goods nor identical or similar imported goods are sold in Jamaica in the condition in which they were imported, then the Commissioner may determine that the value of the goods shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Jamaica who are not related to the seller.

(5) In determining value under sub-paragraph (4), deductions shall be made in respect of—

- (a) the value added by such further processing, based on quantifiable data and calculated on the bases of usual formulae and methods and practices of the industry concerned; and
- (b) the matters specified in sub-paragraph (2) (a), (b) and (c).

(6) Subject to sub-paragraph (7), the unit price at which imported goods or identical or similar imported goods are sold in the greatest aggregate quantity is the price at which the greatest number of units of the goods is sold in sales made to persons who are not related to the seller, being sales occurring at the first commercial level after the importation at which the sales take place.

(7) In determining the unit price for the purposes of this paragraph, no account shall be taken of any sale in Jamaica to a person who supplies any goods or services specified in paragraph 8(1)(b), directly or indirectly, free of charge or at a reduced cost, for use in connection with the production and sale for export of the imported goods.

(8) Subject to sub-paragraph (9), the amount allowable under sub-paragraph (2)(a) as a deduction for profit and general expenses shall be taken as a whole and shall be determined on the basis of figures and other information supplied by or on behalf of the importer.

(9) Where it appears to an officer that the figures or other information so supplied are not consistent with verifiable figures and information pertaining to sales of imported goods of the same class or kind, the officer may determine the amount allowable on the basis of figures and information other than those supplied.

(10) In determining for the purposes of sub-paragraph (2) (a) the commissions or the additions usually made for profit and general expenses, the question whether imported goods are of the same class or kind shall be decided on the facts of each particular case, having regard to all the circumstances, and taking into account where possible, information, pertaining to the sale of the narrowest group or range of imported goods of the same class or kind.

(11) A reference to goods of the same class or kind includes a reference to goods of the same class or kind imported from –

- (a) the same country as the goods being valued; and
- (b) from other countries.

(12) For the purposes of sub-paragraph (3), “the earliest date” means the date by which sales of the goods or of identical or similar imported goods are made in sufficient quantity to establish the unit price.

Determina-
tion of value
based on
computed
value.

7. —(1) Subject to paragraph 2 and this paragraph, the customs value of imported goods shall be determined under this paragraph on a computation consisting of the sum of—

- (a) the cost or value of the materials and processing used to produce the imported goods;
- (b) an amount for profit and general expenses equivalent to the amount usually reflected in sales of goods that are of the same class or kind as the goods being valued and that are made in the country where the goods are produced for export to Jamaica; and
- (c) the total of all costs and charges referred to in paragraph 8(1)(e).

(2) The cost referred to in sub-paragraph (1)(a) shall include—

- (a) the costs referred to in paragraph 8(1)(a)(ii) and (iii);
- (b) the value, duly apportioned, of such goods or services referred to in paragraph 8 (1) (b) as have been supplied, directly or indirectly, by the buyer for use in connection with the production of the imported goods;
- (c) the value of such goods and services referred to in paragraph 8(1)(b)(iv) as are undertaken in Jamaica, to the extent only that they are charged to the producer,

and no cost or value as aforesaid shall be counted more than once in determining the computed value of imported goods.

(3) The cost or value referred to in sub-paragraph (1)(a) shall be determined on the basis of such commercial accounts supplied by or on behalf of the producer as relate to the production of the goods being valued and as are consistent with the generally accepted accounting principles applied in the country in which the goods are produced.

(4) For the purposes of sub-paragraph (1)(b)—

- (a) the amount for profit and general expenses shall, subject to sub-paragraph (b), be taken as a whole and shall be determined on the basis of figures or other information supplied by or on behalf of the producer;

(b) where it appears to an officer that the figures or other information so supplied are not consistent with the figures or other information usually attributable to sales of goods that—

- (i) are of the same class or kind as the goods being valued; and
- (ii) are made in the country where the goods are produced for export to Jamaica,

the officer may determine the amount for profit and general expenses on the basis of figures and information other than those supplied by or on behalf of the producer of the goods;

(c) the question whether goods are of the same class or kind as other goods shall be decided on the facts of each particular case, having regard to all the circumstances and taking into account, where possible, information pertaining to the sales for export to Jamaica of the narrowest group or range of goods of the same class or kind as the goods being valued;

(d) a reference to—

- (i) “general expenses” is a reference to the direct and indirect costs of producing and selling the goods for export, being costs not included under sub-paragraph (1)(a); and
- (ii) “goods of the same class or kind” means goods imported from the same country as the goods being valued.

8.—(1) In determining the customs value under paragraph 3, there shall be added to the price actually paid or payable for the imported goods—

Certain charges to be included in customs value.

(a) the following costs, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods—

- (i) commission and brokerage, except buying commission;

- (ii) the costs of containers which, for customs purposes, are treated as one with the goods in question;
 - (iii) the cost of packing, whether for labour or materials;
- (b) the value, apportioned as appropriate, of the following goods and services where they are supplied, directly or indirectly, by the buyer free of charge or at a reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable—
 - (i) materials, components, parts and similar items incorporated in the imported goods;
 - (ii) tools, dies, moulds and similar items used in the production of the imported goods;
 - (iii) materials consumed in the production of the imported goods;
 - (iv) engineering, development, artwork and design work, as well as such plans or sketches as are done outside of Jamaica and are necessary for the production of the imported goods;
- (c) royalties and licence fees, including payments in respect of patents, trademarks and copyright, related to the goods being valued payable by the buyer, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;
- (d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues, directly or indirectly, to the seller;
- (e) subject to any reduction of freight charges by the Commissioner in accordance with section 20(4), the following costs and charges—
 - (i) the cost of transportation of the imported goods to the port or place of importation;

- (ii) the loading, unloading and handling charges associated with the transportation of the imported goods to the port or place of importation; and
- (iii) the cost of insurance.

(2) In determining the customs value of imported goods—

- (a) no additions shall be made to the price actually paid or payable for those goods, except as provided in this paragraph;
- (b) additions to the price actually paid or payable shall be made under this paragraph only on the basis of objective and quantifiable data; and
- (c) the transaction value of the goods shall not be determined under paragraph 3 in the absence of such data.

(3) Notwithstanding sub-paragraph (1)(c)—

- (a) in determining the customs value of imported goods, charges for the right to reproduce the goods in Jamaica shall not be added to the price actually paid or payable for those goods;
- (b) payments made by the buyer for the right to distribute or resell those goods shall not be added to the price actually paid or payable for the goods if such payments are not a condition of the sale for export of those goods to Jamaica.

(4) In this paragraph—

“buying commission” means fees paid by an importer to the importer’s buying agent for the service of representing the importer abroad in the purchase of the goods being valued;

“buying agent” means a person who acts for a buyer of goods for reward or hire.

9.—(1) Charges for interest under a financing arrangement entered into by the buyer and related to the purchase of imported goods shall not be included in the customs value determined under paragraph 3, if the requirements specified in sub-paragraph (2) are satisfied.

Interest charges to be excluded.

(2) The requirements referred to in sub-paragraph (1) are—

- (a) the charges are distinguished from the price actually paid or payable for the goods;
- (b) the financing arrangement is in writing;
- (c) where required by the Commissioner, the buyer can demonstrate that—
 - (i) such goods are actually sold at the price declared as the price actually paid or payable; and
 - (ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.

(3) The provisions of sub-paragraphs (1) and (2) shall apply—

- (a) whether the finance is provided by the seller, a bank or another person; and
- (b) with such modifications as may be necessary in relation to any case where value is determined under a method other than the transaction value.

Software for
data
processing
equipment.

10.—(1) Where the value of the data or instructions recorded on any carrier medium for data processing equipment is distinguished or distinguishable from the cost or value of the medium itself, then, in determining the transaction value of the carrier medium, no account shall be taken of the value of the recorded data or instructions.

(2) For the purposes of this paragraph—

“carrier medium” shall not include integrated circuits, semi-conductors and similar devices or articles incorporating such circuits or devices;

“data or instructions” shall not include sound, cinematic or video recordings.

THIRD SCHEDULE

(Section 243)

Specified Offences

Offence	Penalty
Importing, concealing or other dealing in goods, contrary to customs laws.	
1. A person commits an offence if that person—	
(a) knowingly imports into Jamaica, or harbours or conceals, any prohibited goods or restricted goods, in contravention of the provisions of this Act or any other law prohibiting the importation of those goods;	A fine not exceeding three times— (a) the value of the goods; or (b) the duty and tax payable in respect of the goods, whichever is the greater;
(b) knowingly harbours or conceals any goods on which customs duty or tax is liable to be paid and has not been paid in whole or in part;	A fine not exceeding three times— (a) the value of the goods; or (b) the duty and tax payable in respect of the goods, whichever is the greater;
(c) imports, exports or otherwise deals with any goods in a manner contrary to the customs laws, with the intent to—	
(i) fraudulently evade the payment of any duty, tax, or customs charges;	A fine not exceeding— (a) three times the duty, tax and customs charges concerned; or

Specified Offences

Offence	Penalty
Impersonating an officer.	<p>(b) five million dollars, which ever is the greater.</p> <p>A fine not exceeding five million dollars.</p> <p>A fine not exceeding five million dollars, or imprisonment for a term not exceeding five years.</p>
Offences in relation to Customs System.	<p>(ii) evade any prohibition or other restriction imposed on the handling of or dealing in those goods.</p> <p>(a) for the purpose of doing, or procuring the doing of, any act which that person would not otherwise be entitled to do or procure to be done; or</p> <p>(b) for any unlawful purpose.</p> <p>A fine not exceeding two million dollars.</p>
Offence under section 40(1).	<p>3. A person commits an offence if that person impersonates an officer (whether by assuming the name, appearance or character, of an officer or otherwise)—</p> <p>4. An offence under section 40(1) (permitting entry or exit at or from a place other than a customs controlled port or customs controlled airport).</p> <p>Upon conviction—</p> <p>(a) before a Parish Court, a fine not exceeding</p>

Specified Offences

Offence	Penalty
Offence under section 275(2).	<p data-bbox="971 583 1122 779">five million dollars or imprisonment for a term not exceeding five years; or</p> <p data-bbox="922 804 1133 999">(b) before a Circuit Court, a fine, or imprisonment for a term not exceeding ten years.</p> <p data-bbox="873 1024 1138 1182">A fine not exceeding one million dollars or imprisonment for a term not exceeding twelve months.</p>
Offence under section 279.	<p data-bbox="873 1209 1081 1234">Upon conviction—</p> <p data-bbox="922 1276 1146 1539">(a) before a Parish Court, a fine not exceeding five million dollars or imprisonment for a term not exceeding five years; or</p> <p data-bbox="922 1564 1133 1759">(b) before a Circuit Court, a fine, or imprisonment for a term not exceeding ten years.</p>

FOURTH SCHEDULE

(Sections 243
and 254)*Offences to Which Administrative Penalty
May Apply*

	Column 1	Column 2
	Offence	Penalty
Offence under section 32.	1. Without reasonable excuse, entering or refusing to leave customs controlled area, contrary to section 32.	A fine not exceeding five hundred thousand dollars.
Offence under section 33(4).	2. An offence under section 33(4), being an offence of— (a) concealing goods under customs control, in a manner calculated to deceive the Commissioner;	A fine not exceeding whichever is the greater of— (a) three million dollars; or (b) an amount equivalent to whichever is the greater of— (i) three times the value of the goods concealed; or (ii) three times the duty and tax payable on the goods concealed.

*Offences to Which Administrative Penalty
May Apply*

Column 1 — Offence —	Column 2 — Penalty —
(b) without lawful excuse, tampering or interfering with, or destroying, goods under customs control.	<p>A fine not exceeding whichever is the greater of—</p> <ul style="list-style-type: none"> (a) three million dollars; or (b) an amount equivalent to whichever is the greater of— <ul style="list-style-type: none"> (i) three times the value of the goods tampered or interfered with, or destroyed (as the case may be); or (ii) three times the duty and tax payable on the goods tampered

*Offences to Which Administrative Penalty
May Apply*

Column 1	Column 2
—	—
Offence	Penalty
—	—
	or inter- fered with, or des- troyed (as the case may be.
(c) without reasonable excuse—	A fine not exceeding two million dollars.
(i) removing (whether in whole or in part);	
(ii) damaging;	
(iii) tampering or interfering with any thing, knowing or having reasonable cause to know, that the thing is in use by, or for the use of, the Customs Agency; or	
(d) without lawful excuse, interfering with or taking possession of, any goods—	A fine not exceeding two million dollars.
(i) prohibited from importation or exportation under any law, and under customs control; or	

*Offences to Which Administrative Penalty
May Apply*

Column 1	Column 2
Offence	Penalty
<p>Offence under section 39.</p> <p>3. Embezzling or misappropriating, or unlawfully removing, converting or destroying goods deposited in customs controlled area, contrary to section 39.</p>	<p>(ii) liable to confiscation under any customs law.</p> <p>A fine not exceeding whichever is the greater of—</p> <p>(a) five million dollars; or</p> <p>(b) an amount equivalent to whichever is the greater of—</p> <p style="padding-left: 20px;">(i) three times the value of the goods embezzled, misappropriated, removed, converted or destroyed; or</p> <p style="padding-left: 20px;">(ii) three times the duty and tax payable on the goods</p>

*Offences to Which Administrative Penalty
May Apply*

Column 1	Column 2
Offence	Penalty
<p>Offence under section 41(5).</p>	<p style="text-align: right;">em-bezzled, misappropriated, removed, converted or destroyed.</p> <p>A fine not exceeding whichever is the greater of—</p> <ul style="list-style-type: none"> (a) three million dollars; or (b) an amount equivalent to whichever is the greater of— <ul style="list-style-type: none"> (i) three times the value of the goods concerned; or (ii) three times the duty and tax payable on the goods concerned.
<p>4. An offence under section 41(5) (unloading, removing or transferring goods contrary to the provisions of that section).</p>	

*Offences to Which Administrative Penalty
May Apply*

	Column 1	Column 2
	Offence	Penalty
Offence under section 43.	<p>5.—(1) Leaving a customs controlled seaport or customs controlled airport, contrary to section 43(1) or (2).</p> <p>(2) Carrier of a vessel or aircraft permitting a person to embark or disembark contrary to section 43(1)(a).</p>	A fine not exceeding two million dollars.
Offence under section 45.	6. Carrier, of a vessel or aircraft departing without permission or without satisfying conditions for departure, contrary to section 45.	A fine not exceeding three million dollars.
Offence under section 47(1).	7. Failure to provide passenger information as required under section 47(1) (passenger information).	A fine not exceeding three million dollars.
Offence under section 50(1).	8. Failure to provide advance arrival and departure information as required under section 50.	A fine not exceeding two million dollars.
Offence under section 51(1).	9. Failure to submit report of arrival and departure as required under section 51.	A fine not exceeding one million dollars.
Offence under section 53(4).	10. Failure to submit an out-turn report as required under section 53.	A fine not exceeding two million dollars.
Offence under section 54(3).	11. Failure to give notification as to discrepancy in cargo, as required under section 54(3).	A fine not exceeding two million dollars.
Offence under section 78.	12. Delivering or knowingly taking delivery of goods other-	A fine not exceeding one million dollars.

*Offences to Which Administrative Penalty
May Apply*

Column 1	Column 2
Offence	Penalty
	wise than on the authority of a release notification, or failing to return goods so delivered, contrary to section 78.
Offence under section 79.	13. Failure to give a notification required under section 79.
	A fine not exceeding five hundred thousand dollars.
Offence under section 86(3).	14. Failure of transferee of ownership of goods to comply with requirements and conditions applicable under customs procedure or conditions of transfer, contrary to section 86(3).
	A fine not exceeding one million dollars.
Offence under section 88.	15. Failure to transport goods, that are not in free circulation, in accordance with section 88(1) or to comply with directions issued under section 88(2).
	A fine not exceeding two million dollars.
Offence under section 89.	16. Failure to report breakdown, accident, or other unforeseen event, in the course of transporting goods, as required under section 89.
	A fine not exceeding two hundred and fifty thousand dollars.
Offence under section 90, 143 or 144.	17. Failure to comply with a provision of section 90, 143 or 144 (loading or off-loading of goods destined for export, and transfer of goods between means of transport).
	A fine not exceeding two million dollars.
Offence under section 93(1).	18. Commencing transport of customs controlled goods before the goods are released for a transit procedure, contrary to section 93(1).
	A fine not exceeding one million dollars.

*Offences to Which Administrative Penalty
May Apply*

	Column 1	Column 2
	Offence	Penalty
Offence under section 93(8).	19.—(1) Failure to comply with provisions of section 93(2), (3), (4) or (6). (2) Failure to comply with provisions of section 93(5).	A fine not exceeding two million dollars. A fine not exceeding one million dollars.
Offence under section 95.	20. Transferring goods in contravention of section 95(1) or failing to comply with a direction issued under section 95(3).	A fine not exceeding one million dollars.
Offence under section 97(4).	21. An offence under section 97(4) (failure to warehouse, or removal of goods without permission).	A fine not exceeding whichever is the greater of— (a) one million dollars; or (b) an amount equivalent to whichever is the greater of— (i) three times the value of the goods not warehoused, or removed, as the case may be; or

*Offences to Which Administrative Penalty
May Apply*

Column 1	Column 2
Offence	Penalty
<p>Offence under section 99(4) or 36(3).</p>	<p>22. An offence under section 99(4), or failure to comply with section 36(2).</p> <p>A fine not exceeding whichever is the greater of—</p> <ul style="list-style-type: none"> (a) one million dollars; or (b) an amount equivalent to whichever is the greater of— <ul style="list-style-type: none"> (i) three times the value of the goods; or (ii) three times the duty and tax payable on the goods.

*Offences to Which Administrative Penalty
May Apply*

	Column 1	Column 2
	Offence	Penalty
Offence under section 100.	23. Failure to comply with a notice issued under section 100.	A fine not exceeding two hundred and fifty thousand dollars.
Offence under section 108(3).	24. Redirecting goods to a place other than a Government Warehouse, contrary to section 108(3).	A fine not exceeding one million dollars.
Offence under section 112(5).	25. Failure to notify Commissioner as to delivery of goods to ports, as required by section 112(5).	A fine not exceeding one million dollars.
Offence under section 112(8).	26. Redirection or removal of goods, contrary to section 112(8).	A fine not exceeding one million dollars.
Offence under section 113.	27. Failure to comply with any provision of section 113 (responsibility of occupier of designated premises to take reasonable steps to safeguard goods).	A fine not exceeding one million dollars or the value of the goods, whichever is greater.
Offence under section 131(1).	28. Failure to produce or account for goods as required under section 131(1).	A fine not exceeding one million dollars.
Offence under section 136(3).	29. Taking goods on board a foreign-going vessel or aircraft as stores, contrary to section 136(2).	A fine not exceeding one million dollars.
Offence under section 137.	30. Failure by operator to acknowledge receipt of stores, as required under section 137.	A fine not exceeding two hundred and fifty thousand dollars.
Offence under section 138(3).	31. Breaking a seal placed on stores or interfering with stores, contrary to section 138(3).	A fine not exceeding two million dollars.

*Offences to Which Administrative Penalty
May Apply*

	Column 1 — Offence —	Column 2 — Penalty —
Offence under section 139(3).	32. Removal of stores from a vessel or aircraft, contrary to section 139(1).	<p>A fine not exceeding whichever is the greater of—</p> <ul style="list-style-type: none"> (a) one million dollars; or (b) an amount equivalent to whichever is the greater of— <ul style="list-style-type: none"> (i) three times the value of the goods removed; or (ii) three times the duty and tax payable on the goods removed.
Offence under section 142(1).	33. Delivering goods to a place of export, contrary to section 142(1).	A fine not exceeding one million dollars.
Offence under section 145.	34. Failure to notify Commissioner, as to failure to export goods and reasons therefor, as required under section 145.	A fine not exceeding two hundred and fifty thousand dollars.

*Offences to Which Administrative Penalty
May Apply*

	Column 1	Column 2
	Offence	Penalty
Offence under section 157(1).	35. Failure of declarant to keep records or submit reports as required under section 157(1).	A fine not exceeding five million dollars.
Offence under section 158.	36. Undertaking processing, or appointing a third party to undertake processing, without the approval required under section 158.	A fine not exceeding one million dollars.
Offence under section 173.	37. Carriage of goods by coasting trade, contrary to section 173.	A fine not exceeding five million dollars.
Offence under section 177(1).	38. Failure to make a notification in respect of damaged, destroyed or unaccounted for goods, as required under section 177.	A fine not exceeding one million dollars.
Offence under section 220(3).	39. Contravention of section 220(2) (opening, breaking, destroying or tampering with marks, locks, seals, <i>etc.</i>).	A fine not exceeding two million dollars.
Offence under section 224(5).	40. Failure to comply with the request of an officer under section 224(3).	A fine not exceeding one million dollars.
Offence under section 227(1).	41. Providing to the Commissioner, in respect of any customs matter, information that is false in a material particular.	A fine not exceeding one million dollars.
Offence under section 228(1).	42. Failure to comply with a notice issued under section 228(1) to produce goods or documents.	A fine not exceeding two million dollars.
Offence under section 242(4).	43. Removing goods from place of detention, contrary to section 242(2).	A fine not exceeding whichever is the greater of— (a) three million dollars;

*Offences to Which Administrative Penalty
May Apply*

Column 1	Column 2
Offence	Penalty
<p>Offence under section 246(3).</p>	<p>(b) an amount equivalent to whichever is the greater of—</p> <ul style="list-style-type: none"> (i) three times the value of the goods removed; or (ii) three times the duty and tax payable on the goods removed. <p>A fine not exceeding five million dollars.</p>
<p>Offence under section 249(5).</p>	<p>44. Importing, exporting, or carrying coastwise, any goods in contravention of an order under section 246, or importing or exporting goods in contravention of any customs law.</p> <p>45. Attempting to clear prohibited goods or restricted goods for a customs procedure, in contravention of section 249.</p> <p>If the goods are—</p> <ul style="list-style-type: none"> (a) prohibited goods, a fine not exceeding five million dollars;

*Offences to Which Administrative Penalty
May Apply*

Column 1	Column 2
Offence	Penalty
<p>Offence under section 263(3).</p>	<p>46. Failure to—</p> <p style="margin-left: 40px;">(a) keep records of customs business as required under section 263(1); or</p> <p style="margin-left: 40px;">(b) make documents available, as required under section 263(2)(a).</p> <p style="margin-left: 40px;">(b) restricted goods, a fine not exceeding two million dollars.</p> <p>A fine not exceeding five million dollars.</p>
<p>Offence under section 263(4).</p>	<p>47. Failure to provide facilities or assistance in respect of documents, as required under section 263(2)(c).</p> <p>A fine not exceeding one million dollars.</p>
<p>Offence under section 264(2).</p>	<p>48. Failure to produce a document as required under section 264.</p> <p>A fine not exceeding one million dollars.</p>
<p>Offence under section 265(2).</p>	<p>49. Failure to make available, or submit, a document as required under section 265.</p> <p>A fine not exceeding one million dollars.</p>
<p>Offence under section 267(3).</p>	<p>50. Failure to allow access to a document as required under section 267.</p> <p>A fine not exceeding one million dollars.</p>

MEMORANDUM OF OBJECTS AND REASONS

A decision has been taken to repeal and replace the Customs Act in order to modernize customs practices and procedures so as to effectively and efficiently facilitate trade. Such modernization is expected to bring benefits for the trading community and the Jamaica Customs Agency by improving customs clearance and revenue collection processes, simplifying procedures for businesses and providing a more efficient service delivery to the public.

This Bill seeks to give effect to that decision.

Provision is made in the Bill to enable the development of comprehensive regulations and rules, which will lend greater precision in, and predictability to, the conduct of customs business.

NIGEL CLARKE
Minister of Finance
and the Public Service.

ABILL

ENTITLED

AN ACT to Repeal and replace the Customs Act, and
to provide for connected matters.

As introduced by the Honourable Minister of Finance and the
Public Service.

PRINTED BY JAMAICA PRINTING SERVICES (1992) LTD., (GOVERNMENT
PRINTERS), DUKE STREET, KINGSTON, JAMAICA.
