

**Empowered Committee of State Finance Ministers  
(Constituted by Government of India)  
New Delhi**

**HSN BASED COMMODITY CLASSIFICATION  
CODE FOR VAT TARIFF**

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## **GENERAL RULES FOR THE INTERPRETATION OF THE VAT TARIFF**

Commodity Classification Code for VAT Tariff is based on the Harmonised System of Nomenclature (HSN) adopted by the Customs Tariff Act, 1975. However, for the purpose of this Act, some modifications are made in the coding of the commodities keeping in view the rates specified by the Empowered Committee. Wherever any doubt arises about classification of goods, help may be sought from the Customs Tariff Act, 1975

In this Schedule, -

(1) (a) "heading", in respect of goods, means a description in list of tariff provisions accompanied by a four-digit number and includes all sub-headings of tariff items the first four-digits of which correspond to that number;

(b) "sub-heading", in respect of goods, means a description in the list of tariff provisions accompanied by a six-digit number and includes all tariff items the first six-digits of which correspond to that number;

(c) "tariff item" means a description of goods in the list of tariff provisions accompanying eight-digit number;

(2) the list of tariff provisions is divided into Sections, Chapters and Sub-Chapters

Classification of goods under this Act shall be governed by the following principles:

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

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

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

3. When by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be 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, 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, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.

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

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

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

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

(b) Subject to the provisions of (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 does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

6. Classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related sub-heading Notes and, *mutatis mutandis*, to the above rules, on the understanding that only sub-headings 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.

7. When the goods under a heading or sub-heading, as the case may be, are taxable at the same rate as per the Empowered Committee List, such heading or sub-headings are not sub-classified. In such cases, the heading or the sub-heading shall include all items falling under those heading or sub-heading under the Customs Tariff Act, 1975. When the headings or sub-headings are not sub-classified, they are given as eight digits by adding four zeros and two zeros respectively at the end. For example, (a) in Chapter 1 heading 0101 – *Live Horses, Asses, Mules and Hinnes*, which is not sub-classified is indicated as 0101 00 00. (b) in Chapter 4, sub-heading 0404 10 – *Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter* is not further sub-classified and hence indicated as 0404 10 00.

8. Certain goods are assigned with tariff numbers different from the tariff numbers assigned to such goods under the Customs Tariff Act, 1975, which are indicated with the mark “\*”. These goods are to be classified with the number assigned under this Act. Examples (a) *Prasadam by religious institutions* - 2106 90 93\* (b) *Bread* – 1905 22 00\*

9. Tariff items specified in Chapter 99 shall be classifiable under that chapter notwithstanding the classification of such goods under any other chapter.

**SECTION I**  
**LIVE ANIMALS; ANIMAL PRODUCTS**

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**

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of citrus fruits or melons.
9. Coffee, tea, mate and spice.
10. Cereals
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
13. Lac; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

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

15. Animal or vegetable fats and oil and their cleavage products; prepared edible fats; animal or vegetable waxes.

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

16. Preparation of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour, starch or milk; pastry cooks' products.
20. Preparations of vegetables, fruit, nuts or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.

**SECTION – V**  
**MINERAL PRODUCTS**

25. Salt; sulphur, earths and stones; 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**

28. 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. Fertilisers.
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, modeling pastes, “dental waxes” and dental preparations with a basis of plaster.
35. Albuminoidal substances; modified starches; glues; enzymes.
36. Explosive; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37. Photographic or cinematographic goods.
38. Miscellaneous chemical products.

**SECTION – VII**  
**PLASTICS AND ARTICLES THEREOF; RUBBER**  
**AND ARTICLES THEREOF**

39. Plastic and articles thereof.
40. Rubber and articles thereof.

## **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)**

41. Raw hides and skins (other than fur skins) 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. Fur skins 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.**

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; basket ware and wickerwork.

## **SECTION – X**

### **PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPER BOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF.**

47. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
48. Paper and paperboard; articles of paper pulp, of paper or of paperboard
49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

## **SECTION – XI**

### **TEXTILES AND TEXTILE ARTICLES**

50. Silk.



51. Wool, fine or coarse animal hair, horse hair yarn and woven fabric.
52. Cotton.
53. Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn
54. Man-made filaments.
55. Man-made staple fibers.
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 industries 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; 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.**

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 feather and down and articles made of feathers or of down; artificial flowers; articles of human hair.

**SECTION – XIII**

**ARTICLES OF STONES, PLASTER, CEMENT, ASBESTOS, MICA OR  
SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE.**

- 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 CLAD WITH PRECIOUS METAL AND  
ARTICLES THEREOF; IMITATION JEWELLERY COIN.**

- 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**

- 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)
- 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.**

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**

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 signaling 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 AND PARTS AND ACCESSORIES THEREOF.**

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.**

93. Arms and ammunition; parts and accessories thereof.

**SECTION – XX**

**MISCELLANEOUS MANUFACTURED ARTICLES.**

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.
95. Toys, games and sports requisites; parts and accessories thereof.
96. Miscellaneous manufactured articles.

**SECTION – XXI**

**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

97. Works of art, collectors' pieces and antiques.
98. Projects Imports; Laboratory chemicals; Passengers' baggage, Personal Importations by Air or Post; Ships' stores
99. Items of Specific Description

**SECTION I  
LIVE ANIMALS - ANIMAL PRODUCTS**

**Chapter 1 | Chapter 2 | Chapter 3 | Chapter 4 | Chapter 5**

**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 this Schedule, any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

**CHAPTER-1**

**Live animals**

**Note:**

This Chapter covers all live animals except:

- (a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306 or 0307 ;
- (b) cultures of micro-organisms and other products of heading 3002 ; and
- (c) animals of heading 9508

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>0101 00 00</b>	<b>Live Horses, Asses, Mules and Hinnies</b>
<b>0102 00 00</b>	<b>Live Bovine animals</b>
<b>0103 00 00</b>	<b>Live swine</b>
<b>0104 00 00</b>	<b>Live sheep and goats</b>
<b>0105 00 00</b>	<b>Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls</b>
<b>0106 00 00</b>	<b>Other live animals</b>

## CHAPTER-2

### Meat and edible meat offal

#### Notes:

This Chapter does not cover:

(a) products of the kinds described in headings 0201 to 0208 or 0210 , unfit or unsuitable for human consumption;

(b) guts, bladders or stomachs of animals (heading 0504 ) or animal blood (heading 0511 or 3002 ); or

(c) animal fat, other than products of heading 0209 (Chapter 15).

#### Supplementary Notes:

In this chapter 'Wild animals' means wild animals as defined in wild life (Protection) Act, 1952 (53 of 1972)

<b>Tariff Item</b>	<b>Description of goods Unit</b>
<b>1</b>	<b>2</b>
<b>0201 00 00</b>	<b>Meat of bovine animals, fresh and chilled</b>
<b>0202 00 00</b>	<b>Meat of bovine animals, frozen</b>
<b>0203</b>	<b>Meat of swine, fresh, chilled or frozen</b>
	<i>Fresh or chilled:</i>
0203 11 00	Carcasses and half-carcasses
0203 12 00	Hams, shoulders and cuts thereof, with bone in
0203 19 00	Other
	<i>Frozen:</i>
0203 21 00	Carcasses and half-carcasses
0203 22 00	Hams, shoulders and cuts thereof, with bone in
0203 29 00	Other
<b>0204</b>	<b>Meat of sheep or goats, fresh, chilled or frozen</b>
0204 10 00	Carcasses and half-carcasses of lamb, fresh or chilled
	<i>Other meat of sheep, fresh or chilled:</i>
0204 21 00	Carcasses and half-carcasses
0204 22 00	Other cuts with bone in
0204 23 00	Boneless
0204 30 00	Carcasses and half-carcasses of lamb, frozen
	<i>Other meat of sheep, frozen:</i>
0204 41 00	Carcasses and half-carcasses
0204 42 00	Other cuts with bone in
0204 43 00	Boneless

0204 50 00	Meat of goats
<b>0205 00 00</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen</b>
<b>0206</b>	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen</b>
0206 10 00	Of bovine animals, fresh or chilled <i>Of bovine animals, frozen:</i>
0206 21 00	Tongues
0206 22 00	Livers
0206 29 00	Other
0206 30 00	Of swine, fresh or chilled <i>Of swine, frozen:</i>
0206 41 00	Livers
0206 49 00	Other
0206 80 00	Other, fresh or chilled
0206 90 00	Other, frozen
<b>0207</b>	<b>Meat and edible offal , of the poultry of heading 0105 , fresh, chilled or frozen</b> <i>Of fowls of the species Gallus domesticus :</i>
0207 11 00	Not cut in pieces, fresh or chilled
0207 12 00	Not cut in pieces, frozen
0207 13 00	Cuts and offal, fresh or chilled
0207 14 00	Cuts and offal, frozen <i>Of turkeys :</i>
0207 24 00	Not cut in pieces, fresh or chilled
0207 25 00	Not cut in pieces, frozen
0207 26 00	Cuts and offal, fresh or chilled
0207 27 00	Cuts and offal, frozen <i>Of ducks, geese or guinea fowls :</i>
0207 32 00	Not cut in pieces, fresh or chilled
0207 33 00	Not cut in pieces, frozen
0207 34 00	Fatty livers, fresh or chilled
0207 35 00	Other, fresh or chilled
0207 36 00	Other, frozen
<b>0208 00 00</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen</b>
<b>0209 00 00</b>	<b>Pig fat, free of lean meat and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked</b>
<b>0210 00 00</b>	<b>Meat and edible meat offal, salted, in brine, dried or smoked ; edible flours and meals of meat or meat offal</b>

## CHAPTER 3

### FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATE

**Notes:**

1. This Chapter does not cover:
  - (a) Mammals of heading 0106;
  - (b) Meat of mammals of heading 0106 (heading 0208 or 0210);
  - (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301 ); or
  - (d) Caviar or caviar substitutes prepared from fish eggs (heading 1604).
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.
3. Heading 0303 includes egg or egg yolk of fish – fish seeds

Tariff Item	Description of goods
<b>0301 00 00</b>	<b>Live fish</b>
<b>0302 00 00</b>	<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304</b>
<b>0303 00 00</b>	<b>Fish, frozen, excluding fish fillets and other fish meat of heading 0304</b>
<b>0304</b>	<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen</b>
	<i>Fresh or chilled:</i>
0304 11 00	Swordfish ( <i>Xiphias gladius</i> )
0304 12 00	Toothfish ( <i>Diddostichus spp</i> )
0304 19 00	Other
	<i>Frozen fillets:</i>
0304 21 00	Swordfish ( <i>Xiphias gladius</i> )
0304 22 00	Toothfish ( <i>Diddostichus spp</i> )
0304 29 00	Other
	<i>Other:</i>
0304 91 00	Swordfish ( <i>Xiphias gladius</i> )
0304 92 00	Toothfish ( <i>Diddostichus spp</i> )
0304 99 00	Other
<b>0305 00 00</b>	<b>Fish, dried, salted or in brine , smoked fish, whether or not cooked before or during the smoking process, flours,</b>



**meals and pellets of fish, fit for human consumption**

<b>0306 00 00</b>	<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine, crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets, of crustaceans, fit for human consumption</b>
<b>0307 00 00</b>	<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and mollusks, live, fresh, chilled, frozen, dried, salted or in brine; Flours meals and pellets, of aquatic invertebrates other than crustaceans, fit for human consumption</b>

**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 0405:
  - (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 0406 provided that they have the three following characteristics:
  - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
  - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
  - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
  - (a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 1702 ); or

(b) albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 3502 ) or globulin (heading 3504).

**Sub-heading Notes:**

1. For the purposes of sub-heading 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 sub-heading 0405 10, the term "butter" does not include dehydrated butter or ghee (sub-heading 0405 90 ).

**Supplementary Notes:**

In this Chapter "wild Animals" means wild animals as defined in Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item	Description of goods
1	2
<b>0401</b>	<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter</b>
0401 10 00	Of a fat content, by weight, not exceeding 1%.....
0401 20 00	Of a fat content, by weight, exceeding 1% but not exceeding 6%....
0401 30 00	Of a fat content, by weight, exceeding 6%....
<b>0402</b>	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter</b>
0402 10	<i>In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5% :</i>
0402 10 10	Skimmed Milk
0402 10 20	Milk food for babies
0402 10 90	Other
	<i>In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5% :</i>
0402 21 00	Not containing added sugar or other sweetening matter
0402 29	<i>Other:</i>
0402 29 10	Whole milk
0402 29 20	Milk for babies
0402 29 90	Others
	<i>Other:</i>
0402 91	<i>Not containing added sugar or other sweetening matter:</i>
0402 91 10	Condensed milk

0402 91 90	Other
0402 99	<i>Other:</i>
0402 99 10	Whole milk
0402 99 20	Condensed milk
0402 99 90	Others
<b>0403</b>	<b>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</b>
0403 10 00	Yogurt
0403 90	<i>Other:</i>
0403 90 10	Butter milk
0403 90 90	Other
<b>0404</b>	<b>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</b>
0404 10 00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter
0404 90 00	Other
<b>0405</b>	<b>Butter and other fats and oils derived from milk; dairy spreads</b>
0405 10 00	Butter
0405 20 00	Dairy spreads
0405 90	<i>Other:</i>
0405 90 10	Butter oil
0405 90 20	Ghee
0405 90 90	Other, including khoya
<b>0406</b>	<b>Cheese and curd</b>
0406 10 00	Fresh (unripened or uncured) cheese, including whey cheese and curd
0406 20 00	Grated or powdered cheese, of all kinds
0406 30 00	Processed cheese not grated or powdered
0406 40 00	Blue-veined cheese and other cheese containing veins produced by <i>Pencillium roqueforti</i> ;
0406 90 00	Other cheese
<b>0407 00 00</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked</b>

0408 00 00	<b>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</b>
0409 00 00	<b>Natural honey</b>
0410 00 00	<b>Edible products of animal origin, not elsewhere specified or included</b>

## 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 0505 and parings and similar waste of raw hides or skins of heading 0511 (Chapter 41 or 43);
- (c) animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) prepared knots or tufts for broom or brush making (heading 9603 ).

2. For the purposes of heading 0501, 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 this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

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

**Supplementary Note:**

In this chapter, the expressions ‘wild animal’ and ‘wild life’, have the meaning respectively assigned to them in clause (36) and (37) of section 2 of the World Life (Protection) Act, 1972 (53 of 1972); and the expression “wild bird” means any bird specified in Schedules to that Act.

Tariff Item	Description of goods
1	2
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair
0502 00 00	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair
0504 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked
0505 00 00	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
0506	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
0506 90 00	Other, including bone meal
0507 00 00	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
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
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
0511	Animal products not elsewhere specified or included; dead animals of chapter 1 or 3, unfit for human consumption
0511 10 00	Bovine semen <i>Other:</i>
0511 91 00	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals or other aquatic invertebrates; dead animals of chapter 3
0511 99	<i>Other:</i> <i>Silkworm pupae:</i>

0511 99 11	Artemia
0511 99 19	Other
	<i>Sinews and tendons:</i>
0511 99 21	Of wild life
0511 99 29	Other
	<i>Other:</i>
0511 99 91	Frozen semen, other than bovine, bovine embryo
0511 99 92	Of wild life
0511 99 99	Other

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## SECTION II

### VEGETABLE PRODUCTS

#### **Chapter 6 / Chapter 7 / Chapter 8 / Chapter 9 / Chapter 10 / Chapter 11 / Chapter 12 / Chapter 13 / Chapter 14**

##### Notes

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 percent, 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 0601, 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 0603 or 0604 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 9701.

Tariff Item	Description of goods
1	2
0601 00 00	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212</b>
0602 00 00	<b>Other live plants (including their roots), cuttings and slips; mushroom spawn</b>
0603	<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared</b> <i>Fresh:</i>
0603 11 00	Roses
0603 12 00	Carnations
0603 13 00	Orchids
0603 14 00	Chrysanthemums
0603 19 00	Other
0603 90 00	Other
0604	<b>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.</b>
0604 10 00	Mosses and lichens <i>Other:</i>
0604 91 00	Fresh
0604 99	<i>Other:</i>
0604 99 10*	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower
0604 99 90	Other.

## CHAPTER-7

### Edible vegetables and certain roots and tubers

**Notes:**

1. This Chapter does not cover forage products of heading 1214 .
2. In headings 0709, 0710, 0711 and 0712 , the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharatd*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hartensis* or *Origanum majorand*).
3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711 other than:
  - (a) Dried leguminous vegetables, shelled (heading 0713);
  - (b) Sweet corn in the forms specified in headings 1102 to 1104;
  - (c) Flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);
  - (d) Flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 0904).

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>0701 00 00</b>	<b>Potatoes, fresh or chilled</b>
<b>0702 00 00</b>	<b>Tomatoes, fresh or chilled</b>
<b>0703</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled</b>
0703 10 10	Onions
0703 10 20	Shallots
0703 20 00	Garlic
0703 90 00	Leeks and other alliaceous vegetables
<b>0704 00 00</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled</b>
<b>0705 00 00</b>	<b>Lettuce (<i>lactucasativa</i>) and chicory (<i>cichorium</i> spp. ), fresh or chilled</b>
<b>0706 00 00</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled</b>
<b>0707 00 00</b>	<b>Cucumbers or gherkins, fresh or chilled</b>
<b>0708 00 00</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled</b>



<b>0709 00 00</b>	<b>Other vegetables, fresh or chilled</b>
<b>0710 00 00</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen</b>
<b>0711 00 00</b>	<b>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</b>
<b>0712 00 00</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared</b>
<b>0713 00 00</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split (Pulses)</b>
<b>0714</b>	<b>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</b>
0714 10 00	Manioc (cassava or tapioca)
0714 20 00	Sweet potatoes
0714 90 00	Other

## 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 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.
4. Heading 0813 includes dried tamarind also

Tariff Item	Description of goods
1	2
<b>0801 00 00</b>	<b>Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled</b>

	<i>Coconuts:</i>
0801 11 00	Desiccated
0801 19	<i>Other:</i>
0801 19 10	Fresh, including tender green coconut
0801 19 20	Dried
0801 19 90	Other
	<i>Brazil nuts:</i>
0801 21 00	In shell
0801 22 00	Shelled
	<i>Cashew nuts:</i>
0801 31 00	In shell
0801 32 00	Shelled
<b>0802</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled</b>
	<i>Almonds:</i>
0802 11 00	In shell
0802 12 00	Shelled
	<i>Hazelnuts or filberts (Corylus spp.):</i>
0802 21 00	In shell
0802 22 00	Shelled
	<i>Walnuts :</i>
0802 31 00	In shell
0802 32 00	Shelled
0802 40 00	Chestnuts (Castanea spp.)
0802 50 00	Pistachios
0802 60 00	Macadamia nuts
0802 90	<i>Other:</i>
	<i>Betel nuts :</i>
0802 90 11	Whole
0802 90 12	Split
0802 90 13	Ground
0802 90 19	Other
0802 90 90	Other nuts
<b>0803 00 00</b>	<b>Bananas, including plaintains, fresh or dried</b>
<b>0804</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes, and mangosteens, fresh or dried</b>
0804 10	<i>Dates:</i>
0804 10 10	Fresh (excluding wet dates)
0804 10 20	Soft ( khayzur or wet dates)
0804 10 30	Hard ( chhohara or kharek)
0804 10 90	Other
0804 20	<i>Figs:</i>
0804 20 10	Fresh
0804 20 90	Other
0804 30 00	Pineapples
0804 40 00	Avocados

0804 50	<i>Guavas, mangoes and mangosteens:</i>
0804 50 10	Guavas, fresh or dried
0804 50 20	Mangoes, fresh
0804 50 30	Mangoes, sliced dried
0804 50 40	Mango pulp
0804 50 90	Other
<b>0805 00 00</b>	<b>Citrus fruit, fresh or dried</b>
<b>0806</b>	<b>Grapes, fresh or dried :</b>
0806 10 00	Fresh
0806 20 00	Dried
<b>0807 00 00</b>	<b>Melons (including watermelons) and papaws (papayas), fresh</b>
<b>0808 00 00</b>	<b>Apples, pears and quinces, fresh</b>
<b>0809 00 00</b>	<b>Apricots, cherries, peaches (including nectarines), plums and soles, fresh</b>
<b>0810 00 00</b>	<b>Other fruit, fresh</b>
<b>0811 00 00</b>	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter</b>
<b>0812 00 00</b>	<b>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</b>
<b>0813 00 00</b>	<b>Fruit, dried other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter</b>
<b>0814 00 00</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in Sulphur water or in other preservative solutions</b>

## CHAPTER-9

### Coffee, tea, mate and spices

#### Notes:

- Mixtures of the products of headings 0904 to 0910 are to be classified as follows:
  - mixtures of two or more of the products of the same heading are to be classified in that heading;
  - mixtures of two or more of the products of different headings are to be classified in heading 0910.

The addition of other substances to the products of headings 0904 to 0910 [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 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

**Supplementary Note:**

(1) Heading 0901 includes coffee in powder form.

(2) “Spice” means a group of vegetable product (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powered form.

(3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixture retain the essential character of spices and spices also include products commonly known as “masalas”.

4. Tariff item 0904 20 00 includes, chilly, chilly powder , chilly seed etc.

Tariff Item	Description of goods
1	2
<b>0901</b>	<b>Coffee, whether or not roasted or dcaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion</b>
0901 11 00	Coffee, not roasted, not decaffeinated
0901 12 00	Coffee, not roasted, decaffeinated
0901 21 00	Coffee, roasted, not decaffeinated
0901 22 00	Coffee, roasted, decaffeinated
0901 90 00	Other including coffee husks and skins; coffee substitutes containing coffee
<b>0902</b>	<b>Tea, whether or not flavoured</b>
0902 10 00	Green tea, including green tea leaf (not fermented) in immediate packings of a content not exceeding 3 kg
0902 20 00	Other green tea, including green tea leaf (not fermented)
0902 30 00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.
0902 40 00	Other black tea (fermented) and other partly fermented tea
<b>0903 00 00</b>	<b>Mate</b>
<b>0904</b>	<b>Pepper of the genus piper; dried or crushed or ground fruits of the genus capsicum or of the genus pimenta</b>
	<i>Pepper :</i>
0904 11 00	Neither crushed nor ground
0904 12 00	Crushed or ground
0904 20 00	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground (Chilly)
<b>0905 00 00</b>	<b>Vanilla</b>

<b>0906 00 00</b>	<b>Cinnamon and cinnamon-tree flowers</b>
<b>0907 00 00</b>	<b>Cloves (whole fruit, cloves and stems)</b>
<b>0908</b>	<b>Nutmeg, mace and cardamoms</b>
0908 10 00	Nutmeg
0908 20 00	Mace
0908 30 00	Cardamoms
<b>0909</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries</b>
0909 10 00	Seeds of anise or badian
0909 20 00	Seeds of coriander
0909 30 00	Seeds of cumin
0909 40 00	Seeds of caraway
0909 50 00	Seeds of fennel; juniper berries
<b>0910</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices</b>
0910 10	<i>Ginger :</i>
0910 10 10	Fresh
0910 10 20	Dried, unbleached
0910 10 30	Dried, bleached
0910 10 40	Powder
0910 10 90	Other
0910 20 00	Saffron
0910 30	<i>Turmeric (Curcuma) :</i>
0910 30 10	Fresh
0910 30 20	Dried
0910 30 30	Powder
0910 30 90	Other
	<i>Other spices:</i>
0910 91 00	Mixtures referred to in Note l(b) to this Chapter
0910 99 00	Other, including seed, powder and husk

## 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 1006.
2. Heading 1005 does not cover sweet corn (Chapter 7).

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>1001 00 00</b>	<b>Wheat and meslin</b>
<b>1002 00 00</b>	<b>Rye</b>
<b>1003 00 00</b>	<b>Barley</b>
<b>1004 00 00</b>	<b>Oats</b>
<b>1005 00 00</b>	<b>Maize (corn)</b>
<b>1006</b>	<b>Rice</b>
1006 10 00	Rice in the husk (paddy or rough)
1006 20 00	Husked ( <i>brown</i> ) rice
1006 30 00	Semi-milled or wholly-milled rice, whether or not polished or glazed
1006 40 00	Broken rice
<b>1007 00 00</b>	<b>Grain sorghum</b>
<b>1008 00 00</b>	<b>Buckwheat, millet and canary seed; other cereals</b>

## CHAPTER-11

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

**Notes:**

This Chapter does not cover:

- (a) toasted malt put up as coffee substitutes (heading 0901 or 2101);
- (b) prepared flours, grouts, meals or starches of heading 1901;
- (c) corn flakes or other products of heading 1904;
- (d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;

- (e) pharmaceutical products (Chapter 30); or  
 (f) starches having the character of perfumery, cosmetic or toilet preparations  
 (Chapter 33).

Tariff Item	Description of goods
1	2
<b>1101 00 00</b>	<b>Wheat or meslin flour</b>
<b>1102 00 00</b>	<b>Cereal flours other than that of wheat or meslin</b>
<b>1103 00 00</b>	<b>Cereal groats, meal and pellets</b>
<b>1104</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced, or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground</b>
	<i>Rolled or flaked grains :</i>
1104 12 00	Of oats
1104 19 00	Of other cereals
	<i>Other worked grains (for example, hulled, pearled, sliced or kibbled) :</i>
1104 22 00	Of oats
1104 23 00	Of maize (corn)
1104 29 00	Of other cereals
1104 30 00	Germ of cereals, whole, rolled, flaked or ground
<b>1105</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes</b>
1105 10 00	Flour, meal and powder
1105 20 00	Flakes, granules and pellets
<b>1106</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of chapter 8</b>
1106 10 00	Of the dried leguminous vegetables of heading 0713
1106 20 00	Of sago or of roots or tubers of heading 0714
1106 30 00	Of the products of Chapter 8, including tamarind powder
<b>1107 00 00</b>	<b>Malt, whether or not roasted</b>
<b>1108 00 00</b>	<b>Starches; inulin</b>
<b>1109 00 00</b>	<b>Wheat gluten, whether or not dried</b>

## CHAPTER-12

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

#### **Notes :**

1. Heading 1207 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).

2. Heading 1208 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 2304 to 2306.

3. For the purposes of heading 1209, beet seeds, grass and other herbage 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 of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 1209 does not, however, apply to the following even if for sowing:

- (a) leguminous vegetables or sweet corn (Chapter 7);
- (b) spices or other products of Chapter 9;
- (c) cereals (Chapter 10); or
- (d) products of headings 1201 to 1207 or 1211.

4. Heading 1211 applies, inter alia, to the following plants or parts thereof: basil, borage, ginseng, hyssop, and liquorice, all species of mint, rosemary, rue, sage and wormwood. Heading 1211 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 3808.

5. For the purposes of heading 1212, the term "seaweeds and other algae" does not include:

- (a) dead single-cell micro-organisms of heading 2102;
- (b) cultures of micro-organisms of heading 3002; or
- (c) fertilizers of heading 3101 or 3105.



6. Tariff item 1211 90 00 includes henna leaves and powder as well.

Tariff Item	Description of goods
1	2
<b>1201 00 00</b>	<b>Soya beans, whether or not broken</b>
<b>1202 00 00</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken</b>
<b>1203 00 00</b>	<b>Copra</b>
<b>1204 00 00</b>	<b>Linseed, whether or not broken</b>
<b>1205 00 00</b>	<b>Rape or colza seeds, whether or not broken</b>
<b>1206 00 00</b>	<b>Sunflower seeds, whether or not broken</b>
<b>1207</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken</b>
1207 20 00	Cotton seeds
1207 40 00	Sesamum seeds
1207 50 00	Mustard seeds
	<i>Other:</i>
1207 91 00	Poppy seeds
1207 99 00	Other
<b>1208 00 00</b>	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard</b>
<b>1209</b>	<b>Seeds, fruit and spores of a kind used for sowing (including tamarind seed)</b>
1209 10 00	Sugar beet seed
	<i>Seeds of forage plants:</i>
1209 21 00	Lucerne (alfalfa) seed
1209 22 00	Clover ( <i>Trifolium spp.</i> ) seed
1209 23 00	Fescue seed
1209 24 00	Kentucky blue grass ( <i>poa pratensis L</i> ) seed
1209 25 00	Rye grass ( <i>Lolium multiflorum Lam., lolium perenne L</i> ) seed
1209 29 00	Other
1209 30 00	Seeds of herbaceous plants cultivated principally for their flowers
	<i>Other:</i>
1209 91 00	Vegetable seeds
1209 99	<i>Other:</i>
1209 99 10	Fruit seeds for planting or sowing
1209 99 90	Other, including tamarind seed
<b>1210 00 00</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin</b>

<b>1211</b>	<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or dried, whether or not cut, crushed or powdered</b>
1211 20 00	Ginseng roots
1211 30 00	Coca leaf
1211 40 00	Poppy straw
1211 90 00	Other, including seeds, leaves, powder, flowers & pods, bark, husk, rind, roots, rhizomes .
<b>1212 00 00</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugarcane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>ci-chorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included</b>
<b>1213 00 00</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets</b>
<b>1214</b>	<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets</b>
1214 10 00	Lucerne ( <i>alfalfa</i> ) meal and pellets
1214 90 00	Other

## CHAPTER-13

### Lac; gums, resins and other vegetable saps and extracts

#### Notes:

Heading 1302 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops and 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 1704);
- (b) malt extract (heading 1901);
- (c) extracts of coffee, tea or mate (heading 2101);
- (d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
- (f) concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);
- (g) medicaments of heading 3003 or 3004 or blood - grouping reagents (heading 3006);
- (h) tanning or dyeing extracts (heading 3201 or 3203);

- (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 4001).

Additional Note :

Heading 1301 includes asafoetida .

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>1301 00 00</b>	<b>Lac; natural gums (including asafoetida) , resins, gum-resins and oleoresins (for example, balsams)</b>
<b>1302</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products</b>
	<i>Vegetable saps and extracts:</i>
1302 11 00	Opium
1302 12 00	Of liquorice
1302 13 00	Of hops
1302 19 00	Other
1302 20 00	Pectic substances, pectinates and pectates
	<i>Mucilages and thickeners, whether or not modified, derived from vegetable products</i>
1302 31 00	Agar-agar
1302 32 00	Mucilages and thickeners, whether or not modified, derived from locust bean seeds or guar seeds
1302 39 00	Other

## CHAPTER-14

### Vegetable plaiting materials; vegetable products not elsewhere specified or included

**Notes:**

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 1401 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).
3. Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).

Tariff Item	Description of goods
1	2
<b>1401</b>	<b>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)</b>
1401 10 00	Bamboos
1401 20 00	Rattans
1401 90	<i>Other:</i>
1401 90 10	Canes
1401 90 90	Other, including Reed
<b>1404</b>	<b>Vegetable products not elsewhere specified or included</b>
1404 20 00	Cotton linters
1404 90	<i>Other:</i>
1404 90 10	Bidi wrapper leaves (tendu)
	<i>Soap nuts:</i>
1404 90 21	Powder
1404 90 29	Other
1404 90 30	Hard seeds, pips, hulls and nuts , of a kind used primarily for carving
1404 90 40	Betel leaves
1404 90 50	Indian katha

1404 90 60	Coconut shell, unworked
1404 90 70	Rudraksha seeds
1404 90 81*	Plantain leaves
1404 90 82*	Leaf plates and cups – pressed or stitched
1404 90 90	Other

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### SECTION III

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

### Chapter 15

#### CHAPTER-15

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

**Notes:**

- This Chapter does not cover:
  - pig fat or poultry fat of heading 0209;
  - cocoa butter, fat or oil (heading 1804);
  - edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);
  - greaves (heading 2301) or residues of headings 2304 to 2306;
  - fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - factice derived from oils (heading 4002).
- Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).
- Heading 1518 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.
- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.

**Sub-heading Note:**

For the purpose of sub-headings 1514 11 and 1514 19 , the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

**Supplementary Note:** (1) In this chapter, "edible grade", in respect of goods (i.e. edible oil) specified in Appendix –B to the Prevention of Food Adulteration Rules, 1955, means the standard of quality specified for such goods in that Appendix.  
 (2) In this chapter 'Fixed Vegetable Oil' means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by superheated steam (which decomposes and saponifies them).

Tariff Item	Description of goods
1	2
1501 00 00	<b>Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503</b>
1502 00 00	<b>Fats of bovine animals, sheep or goats, other than those of heading 1503</b>
1503 00 00	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared</b>
1504 00 00	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified</b>
1505 00 00	<b>Wool grease and fatty substances derived therefrom (including lanolin)</b>
1506 00 00	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified</b>
1507	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified</b>
1507 10 00	Crude oil, whether or not degummed
1507 90	<i>Other:</i>
1507 90 10	Edible grade
1507 90 90	Other
1508	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified</b>
1508 10 00	Crude oil
1508 90	<i>Other :</i>
1508 90 10	Deodorized (salad oil)
	<i>Other:</i>
1508 90 91	Edible grade
1508 90 99	Other

<b>1509</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified</b>
1509 10 00	Virgin
1509 90	<i>Other :</i>
1509 90 10	Edible grade
1509 90 90	Other
<b>1510 00 00</b>	<b>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 1509</b>
<b>1511</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified</b>
1511 10 00	Crude oil
1511 90 00	Other
<b>1512</b>	<b>Sunflower seed, safflower or cotton seed oil and fractions thereof, whether or not refined, but not chemically modified</b>
	<i>Sunflower seed or safflower oil and fractions thereof :</i>
1512 11 00	Crude oil
1512 19	<i>Other:</i>
1512 19 10	Sunflower oil , edible grade
1512 19 20	Sunflower oil , non-edible grade(other than crude oil)
1512 19 30	Saffola oil , edible grade
1512 19 40	Saffola oil , non-edible grade
1512 19 90	Other
	<i>Cotton seed oil and its fractions:</i>
1512 21 00	Crude oil, whether or not gossypol has been removed
1512 29	<i>Other:</i>
1512 29 10	Edible grade
1512 29 90	Other
<b>1513</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified</b>
	<i>Coconut (copra) oil and its fractions:</i>
1513 11 00	Crude oil
1513 19 00	Other
	<i>Palm kernel or babassu oil and fractions thereof:</i>
1513 21 00	Crude Oil :
1513 29 00	Other:
<b>1514</b>	<b>Rape, colza or mustard oil and their fractions, whether or not refined , but not chemically modified</b>

	<i>Low erucic acid rape or colza oil, mustard oil and its fractions:</i>
1514 11 00	Crude oil
1514 19 00	Other (edible grade)
	<i>Other (other than low erucic rape or colza oil, mustard oil and its fractions)</i>
1514 91 00	Crude oil
1514 99 00	Other (edible grade)
<b>1515</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified</b>
	<i>Linseed oil and its fractions :</i>
1515 11 00	Crude oil
1515 19 00	Other, including edible grade
	<i>Maize (Corn) oil and its fractions:</i>
1515 21 00	Crude oil
1515 29 00	Other including edible grade
1515 30 00	Castor oil and its fractions
1515 50 00	Seasame oil and its fractions
1515 90 00	Other
<b>1516</b>	<b>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</b>
1516 10 00	Animal fats and oils and their fractions
1516 20 00	Vegetable fats and oils and their fractions including Vanaspati
<b>1517</b>	<b>Margarine; edible mixture 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 1516</b>
1517 10 00	Margarine, excluding liquid margarine
1517 90 00	Other
<b>1518 00 00</b>	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; 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</b>
<b>1520 00 00</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes</b>
<b>1521</b>	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured</b>



1521 10 00	Vegetable waxes
1521 90 00	Other
<b>1522 00 00</b>	<b>Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes</b>

**SECTION IV**

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

**Chapter 16 | Chapter 17 | Chapter 18 | Chapter 19 | Chapter 20 |  
Chapter 21 | Chapter 22 | Chapter 23 | Chapter 24**

**Notes**

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

**Notes:**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.
2. Food preparations fall in this Chapter provided that they contain more than 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 1902 or to the preparations of heading 2103 or 2104.

Tariff Item	Description of goods
1	2
1601 00 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
1602 00 00	Other prepared or preserved meat, meat offal or blood
1603 00 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
1604 00 00	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
1605 00 00	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved

## CHAPTER 17

### Sugars and Sugar confectionery

**Notes:**

1. This Chapter does not cover:
  - (a) sugar confectionery containing cocoa (heading 1806) ;
  - (b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940 ; or
  - (c) medicaments or other products of Chapter 30.

**Sub-heading notes**

For the purposes of sub-headings 1701 11 and 1701 12 , "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.

**Additional Note:**

Items on which Additional Excise Duties are levied are marked as (AED)

Tariff Item	Description of goods
1	2
<b>1701</b>	<b>Cane or beet sugar and chemically pure sucrose, in solid form</b> <i>Raw sugar not containing added flavouring colouring matter :</i>
1701 11	<i>Cane sugar:</i>
1701 11 10	Cane jaggery (AED)
1701 11 20	Khandasari sugar
1701 11 90	Other (AED)

1701 12 00	Beet sugar ( <b>AED</b> ) <i>Other :</i>
1701 91 00	Refined sugar containing added flavouring or colouring matter (AED)
1701 99	<i>Other: (AED)</i>
1701 99 10	Sugar cubes
1701 99 90	Other
<hr/>	
<b>1702</b>	<b>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</b> Lactose and lactose syrup:
1702 11 00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter
1702 19 00	Other
1702 20 00	Maple sugar and maple syrup
1702 30 00	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose
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
1702 50 00	Chemically pure fructose
1702 60 00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar
1702 90	<i>Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose :</i>
1702 90 10	Palmyra sugar ( <b>AED</b> )
1702 90 20	Chemically pure maltose
1702 90 30	Artificial honey, whether or not mixed with natural honey
1702 90 40	Caramel
1702 90 50	Insulin syrup
1702 90 90	Other
<hr/>	
<b>1703</b>	<b>Molasses resulting from the extraction or refining of sugar</b>
1703 10 00	Cane molasses
1703 90	<i>Other:</i>
1703 90 10	Molasses, edible
1703 90 90	Other
<hr/>	
<b>1704</b>	<b>Sugar Confectionery (including white chocolate) not containing cocoa</b>
1704 10 00	Chewing gum, whether or not sugar coated
1704 90	<i>Other:</i>
1704 90 10	Jelly confectionary
1704 90 20	Boiled sweets, whether or not filled

1704 90 30	Toffees, caramels and similar sweets
1704 90 90	Other

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## CHAPTER-18

### Cocoa and Cocoa preparations

**Notes:**

1. This Chapter does not cover the preparations of headings 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.

2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Tariff Item	Description of goods
1	2
<b>1801 00 00</b>	<b>Cocoa beans, whole or broken, raw or roasted</b>
<b>1802 00 00</b>	<b>Cocoa shells, husks, skins and other cocoa waste</b>
<b>1803 00 00</b>	<b>Cocoa paste, whether or not defatted</b>
<b>1804 00 00</b>	<b>Cocoa butter, fat and oil</b>
<b>1805 00 00</b>	<b>Cocoa powder, not containing added Sugar or other sweetening matter</b>
<b>1806</b>	<b>Chocolate and other food preparations containing cocoa</b>
1806 10 00	Cocoa powder, containing added sugar or other sweetening matter
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. <i>Other, in blocks, slabs or bars:</i>
1806 31 00	Filled
1806 32 00	Not filled
1806 90	<i>Other:</i>
1806 90 10	Chocolate and chocolate products
1806 90 20	Sugar confectionery containing cocoa
1806 90 30	Spreads containing cocoa
1806 90 40	Preparations containing cocoa for making beverages
1806 90 90	Other

## CHAPTER-19

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

**Notes:**

1. This Chapter does not cover:
  - (a) except in the case of stuffed products of heading 1902, 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 2309); or
  - (c) medicaments or other products of Chapter 30.
  
2. For the purposes of heading 1901:
  - (a) The term "groats" means cereal groats of Chapter 11;
  - (b) the terms "flour" and "meal" means:
    - (1) cereal flour and meal of Chapter 11, and
    - (2) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).
  
3. Heading 1904 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 1806 (heading 1806).
  
4. For the purposes of heading 1904, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of, or Notes to, Chapter 10 or 11.

Tariff Item	Description of goods
1	2
1901	<b>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 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included</b>
1901 10 00	Preparations for infant use, put up for retail sale

1901 20 00	Mixes and doughs for the preparation of bakers' wares of heading 1905
1901 90 00	Other
<b>1902 00 00</b>	<b>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</b>
<b>1903 00 00</b>	<b>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>
<b>1904</b>	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals [other than maize (corn)] in grain form or in the form of flakes or other worked grains(except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included</b>
1904 10 00	Prepared foods obtained by the swelling or roasting of cereals or cereal products
1904 20 00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals
1904 30 00	Bulgur wheat
1904 90 00	Other
<b>1905</b>	<b>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</b>
1905 10 00	Crispbread
1905 20 00	Gingerbread and the like
1905 21 00*	Pizza bread
1905 22 00*	Bread
	<i>Sweet biscuits; waffles and wafers:</i>
1905 31 00	Sweet biscuits
1905 32 00	Waffles and wafers
1905 40 00	Rusks, toasted bread and similar toasted products
1905 90	<i>Other:</i>
1905 90 10	Pasteries and cakes
1905 90 20	Biscuits not elsewhere specified or included
1905 90 30	Extruded or expanded products, savoury or salted
1905 90 40	Papad
1905 90 90	Other

## 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 1905; or
  - (d) homogenized composite food preparations of heading 2104.";
2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (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 2002.
5. For the purposes of heading 2007, 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 2009, 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% volume.

Tariff Item	Description of goods
1	2
2001 00 00	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
2002 00 00	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
2003 00 00	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
2004 00 00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
2005 00 00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006

<b>2006 00 00</b>	<b>Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)</b>
<b>2007 00 00</b>	<b>Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter</b>
<b>2008</b>	<b>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</b> <i>Nuts, ground-nuts and other seeds, whether or not mixed together:</i>
2008 11 00	Ground-nuts
2008 19	<i>Other, including mixtures:</i>
2008 19 10	Cashew nut , roasted, salted or roasted and salted
2008 19 20	Other roasted nuts and seeds
2008 19 30	Other nuts, otherwise prepared or preserved
2008 19 40	Other roasted and fried vegetable products
2008 19 90	Other
2008 20 00	Pineapples
2008 30 00	Citrus fruit
2008 40 00	Pears
2008 50 00	Apricots
2008 60 00	Cherries
2008 70 00	Peaches, including nectarines
2008 80 00	Strawberries <i>Other, including mixtures other than those of sub-heading 2008 19:</i>
2008 91 00	Palm hearts
2008 92 00	Mixtures
2008 99 00	Other (includes squash/ fruit cocktail)
<b>2009 00 00</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</b>



## CHAPTER-21

### Miscellaneous edible preparations

#### Notes:

1. This Chapter does not cover:
  - (a) mixed vegetables of heading 0712 ;
  - (b) roasted coffee substitutes containing coffee in any proportion (heading 0901 );
  - (c) flavoured tea (heading 0902);
  - (d) spices or other products of headings 0904 to 0910;
  - (e) food preparations, other than the products described in heading 2103 or 2104 , 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 3003 or 3004 ; or
  - (g) prepared enzymes of heading 3507 .
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 2101
3. For the purposes of heading 2104 , 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 or fruit, put up for retail sale as infant food 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.

#### Supplementary Notes

1. In this Chapter 'Pan Masala' means any preparation containing betel nuts and any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco, whether or not containing any other ingredients, such as cardamom, copra and menthol.
2. In this Chapter, 'Betel nut powder known as Supari' means any preparation containing betel nuts , but not containing any one or more of the following ingredients, namely lime, katha (catechu) and tobacco, whether or not containing any other ingredients, such as cardamom, copra and menthol.
3. For the purpose of tariff item 2106 90 11, the expression 'Sharbat' means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, khus, kevara, but not including aerated preparations
4. Tariff item 2106 90 50, *inter alia*, includes preparations for lemonades or other beverages, consisting , for example, of flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machine

5. Heading 2106 (except tariff items 2106 90 20 & 2106 90 30), *inter alia* includes:
- (a) protein concentrates and textured protein substances;
  - (b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;
  - (c) preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption
  - (d) powders of table creams, jellies, ice-creams and similar preparatios, whether or not sweetened
  - (e) flavouring powders for making beverages, whether or not sweetened
  - (f) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients
  - (g) preparations (for example, tablets) consisting of saccharin and foodstuff , such as lactose, used for sweetening purposes
  - (h) pre-cooked rice cooked either fully or partially and their dehydrates; and
  - (i) preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.
6. Tariff item 2106 90 99 includes sweet meats commonly known as 'misthans' or 'mithai' or called by any other name. They also include products commonly known as 'namkeens', 'mixtures' , 'bhujia' , 'chabena' , or called by any other name. Such products remain classified in these sub-headings irrespective of the the nature of their ingredients.

Tariff Item	Description of goods
1	2
2101	<p><b>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</b></p> <p><i>Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</i></p>
2101 11 00	Extracts, essences and concentrates of coffee
2101 12 00	Preparations with basis of extracts, essences, concentrates or with a basis of coffee
2101 20 00	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:
2101 30	<i>Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</i>
2101 30 10	Roasted chicory

2101 30 20	Roasted coffee substitutes
2101 30 90	Other
<b>2102 00 00</b>	<b>Yeasts (active or inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002 ); prepared baking powders</b>
<b>2103 00 00</b>	<b>Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard</b>
<b>2104 00 00</b>	<b>Soups and broths and preparations therefor; homogenised composite food preparations</b>
<b>2105 00 00</b>	<b>Icecream and other edible ice, whether or not containing cocoa</b>
<b>2106</b>	<b>Food preparations not elsewhere specified or included</b>
2106 10 00	Protein concentrates and textured protein substances
2106 90	<i>Other:</i>
	<i>Soft drinks concentrates:</i>
2106 90 11	Sharbat
2106 90 19	Other:
2106 90 20	Pan masala
2106 90 30	Betel-nut product known as 'Supari'
2106 90 40	Sugar syrups containing added flavouring or colouring matter, not elsewhere specified or included , lactose syrup, glucose syrup and malto dextrine syrup
2106 90 50	Compound preparations for making non-alcoholic beverages
2106 90 60	Food flavouring material
2106 90 70	Churna for pan
2106 90 80	Custard powder
	<i>Other:</i>
2106 90 91	Diabetic foods
2106 90 92	Sterilised or pasteurised Millstone
2106 90 93*	Prasadam by religious institutions
2106 90 94*	Porridge
2106 90 99	Other (includes sweetmeat)

## CHAPTER-22

### Beverages, spirits and vinegar

**Notes:**

1. This Chapter does not cover:

a) products falling thereunder (other than those of heading 2209 ) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103 );

(b) sea water (heading 2501 );

(c) distilled or conductivity water or water of similar purity (heading 2853 );

(d) acetic acid of concentration exceeding 10 % by weight of acetic acid (heading 2915 );

(e) medicaments of heading 3003 or 3004 ; 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 2202, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

Tariff Item	Description of goods
1	2
<b>2201</b>	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow</b>
2201 10	<i>Mineral waters and aerated waters:</i>
2201 10 10	Mineral water
2201 10 20	Aerated water
2201 90	<i>Other:</i>
2201 90 10	Ice and snow
2201 90 20*	Water, natural
2201 90 90	Other
<b>2202</b>	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009</b>
2202 10 00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:
2202 90	<i>Other:</i>
2202 90 10	Soya Milk Drinks, whether or not sweetened or flavoured

2202 90 20	Fruit pulp or fruit juice based drinks
2202 90 30	Beverages containing milk
2202 90 90	Other
<hr/>	
<b>2203 00 00</b>	<b>Beer Made From Malt</b>
<hr/>	
<b>2204 00 00</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009</b>
<hr/>	
<b>2205 00 00</b>	<b>Vermouth and other wine of fresh grapes flavored with plants or aromatic substances</b>
<hr/>	
<b>2206 00 00</b>	<b>Other fermented beverages (for example, cider, perry, mead, toddy); Mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included</b>
<hr/>	
<b>2207</b>	<b>Undenatured Ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher, ethyl alcohol and other spirits, denatured, of any strength</b>
2207 10 00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher (including Rectified spirit):
2207 20 00	Ethyl alcohol and other spirits, denatured, of any strength
<hr/>	
<b>2208</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirit, liqueurs and other spirituous beverages</b>
2208 20 00	Spirits obtained by distilling grape wine or grape marc
2208 30 00	Whiskies
2208 40 00	Rum and other spirit obtained by distilling fermented sugarcane products
2208 50 00	Gin, Geneva and vodka
2208 70 00	Liqueurs and cordials
2208 90 00	Other (includes Arrack)
<hr/>	
<b>2209 00 00</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid</b>
<hr/>	

## CHAPTER-23

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

**Note:**

Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

**Sub-heading Note:**

For the purposes of sub-heading 2306 41 , the expression "low erucic acid rape or colza seeds" means seeds as defined in sub-heading Note 1 to Chapter 12.

**Additional Note:**

Oil-cake, solvent extracted, refers to de-oiled cake

Tariff Item	Description of goods
1	2
<b>2301 00 00</b>	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves</b>
<b>2302</b>	<b>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</b>
2302 10 00	Of maize (corn)
2302 30 00	Of wheat
2302 40 00	Of other cereals
2302 50 00	Of leguminous plants
<b>2303</b>	<b>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</b>
2303 10 00	Residues of starch manufacture and similar residues
2303 20 00	Beet-pulp, bagasse and other waste of sugar manufacture
2303 30 00	Brewing or distilling dregs and waste
<b>2304</b>	<b>Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil</b>
2304 00 10	Oil-cake & oil-cake meal of soyabean expeller variety
2304 00 20	Oil-cake of soyabean, solvent extracted (defatted) variety

2304 00 30	Meal of soyabean solvent extracted (defatted)
2304 00 90	Other
<b>2305</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil</b>
2305 00 10	Oil-cake and oil-cake meal of ground-nut expeller variety
2305 00 20	Oil-cake & oil-cake meal of ground-nut solvent extracted variety (defatted)
2305 00 90	Other
<b>2306</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305</b>
2306 10	<i>Of cotton seeds:</i>
2306 10 10	Oil-cake & oil-cake meal decorticated expeller variety
2306 10 20	Oil-cake & oil-cake meal decorticated solvent extracted (defatted) variety
2306 10 30	Oil-cake & oil-cake meal undecorticated expeller variety
2306 10 40	Oil-cake & oil-cake meal undecorticated solvent extracted (defatted) variety
2306 10 90	Other
2306 20	<i>Of linseed:</i>
2306 20 10	Oil-cake & oil-cake meal expeller variety
2306 20 20	Oil-cake & oil-cake meal solvent extracted (defatted) variety
2306 20 90	Other
2306 30	<i>Of sunflower seeds :</i>
2306 30 10	Oil-cake & oil-cake meal expeller variety
2306 30 20	Oil-cake & oil-cake meal solvent extracted (defatted) variety
2306 30 90	Other
	<i>Of rape or colza seeds:</i>
2306 41 00	Of low erucic acid rape or colza seeds
2306 49 00	Other
2305 50	<i>Of coconut or copra:</i>
2306 50 10	Oil-cake & oil-cake meal expeller variety
2306 50 20	Oil-cake & oil-cake meal solvent extracted (defatted) variety
2306 50 90	Other
2306 60 00	Of palm nuts or kernels
2306 90 00	Other
<b>2307 00 00</b>	<b>Wine lees; argol</b>

<b>2308 00 00</b>	<b>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</b>
<b>2309</b>	<b>Preparations of a kind used in animal feeding</b>
2309 10 00	Dog or cat food, put up for retail sale
2309 90	<i>Other:</i>
2309 90 10	Compounded animal feed
2309 90 20	Concentrates for compound animal feed <i>Feeds for fish (prawn etc):</i>
2309 90 31	Prawn and shrimps feed
2309 90 32	Fish meal in powdered form
2309 90 39	Other
2309 90 90	Other

## CHAPTER-24

### Tobacco and manufactured tobacco substitutes

**Notes:**

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

**Supplementary Notes:**

For the purposes of this Chapter:

- (1) "tobacco" means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.
- (2) "cut-tobacco" means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine - rolled cigarettes.
- (3) "smoking mixtures for pipes and cigarettes" of sub-heading 2403 10 does not cover "Gudaku".

**Additional Note:**

Items on which Additional Excise Duties are levied are marked as (AED)



Tariff Item	Description of goods
1	2
<b>2401</b>	<b>Unmanufactured tobacco; tobacco refuse</b>
2401 10 00	Tobacco, not stemmed or stripped
2401 20 00	Tobacco, partly or wholly stemmed or stripped
2401 30 00	Tobacco refuse
<b>2402</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</b>
2402 10 00	Cigars, cheroots and cigarillos, containing tobacco
2402 20 00	Cigarettes, containing tobacco
2402 90 00	Other
<b>2403</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences</b>
2403 10	<i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</i>
2403 10 10	Hookah or gudaku tobacco
2403 10 20	Smoking mixtures for pipes and cigarettes
	<i>Biris:</i>
2403 10 31	Other than paper rolled biris, manufactured without the aid of machine
2403 10 39	Other
2403 10 90	Other
	<i>Other :</i>
2403 91 00	"Homogenised" or "reconstituted" tobacco
2403 99 00	Other

## SECTION V

### MINERAL PRODUCTS

#### Chapter 25 | Chapter 26 | Chapter 27

#### CHAPTER-25

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

##### **Notes:**

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

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

2. This Chapter does not cover:

- (a) sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 2802);
- (b) earth colours containing 70% or more by weight of combined iron evaluated at  $\text{Fe}_2\text{O}_3$  (heading 2821 );
- (c) medicaments and other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) setts, curbstones and flagstones (heading 6801 ); mosaic cubes or the like (heading 6802 ); roofing, facing or damp course slates (heading 6803 );
- (f) precious or semi-precious stones (heading 7102 or 7103 );
- (g) cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading 3824 ; optical elements of sodium chloride or of magnesium oxide (heading 9001);
- (h) billiard chinks (heading 9504 ); or
- (i) writing or drawing chinks and tailors' chinks (heading 9609 ).

3. Any products classifiable in heading 2517 and any other heading of this Chapter are to be classified in heading 2517.

4. Heading 2530 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.

**Supplementary Notes:**

(1) In the heading 2523, 'sagol' means cement obtained by heating limestone and burnt coal in a kiln and 'ashmoh' means cement obtained by fine grading of paddy husk, ash and hydrated lime with an additive.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>2501 00 00</b>	<b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; sea water</b>
<b>2502 00 00</b>	<b>Unroasted iron pyrites</b>
<b>2503 00 00</b>	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur</b>
<b>2504 00 00</b>	<b>Natural graphite</b>
<b>2505</b>	<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of chapter 26</b>
2505 10 00	Silica sands and quartz sands
2505 90 00	Other ( includes River sand and grit)
<b>2506 00 00</b>	<b>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</b>
<b>2507 00 00</b>	<b>Kaolin and other kaolinic clays, whether or not calcined</b>
<b>2508</b>	<b>Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths</b>
2508 10 00	Bentonite
2508 30 00	Fire clay
2508 40 00	Other clays (includes ball clay, earth clay)
2508 50 00	Andalusite, kyanite and sillimanite
2508 60 00	Mullite
2508 70 00	Chamotte or dinas earths
<b>2509 00 00</b>	<b>Chalk</b>
<b>2510 00 00</b>	<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk</b>
<b>2511 00 00</b>	<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816</b>

2512 00 00	<b>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</b>
2513	<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated</b>
2513 10 00	Pumice stone
2513 20 00	Emery, natural corundum, natural garnet and other natural abrasives
2514 00 00	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</b>
2515 00 00	<b>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</b>
2516	<b>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular(including square) shape</b> <i>Granite:</i>
2516 11 00	Crude or roughly trimmed
2516 12 00	Merely cut, by sawing, or otherwise into blocks or slabs of a rectangular (including square) shape
2516 20 00	Sandstone
2516 90 00	Other monumental or building stone
2517	<b>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 2515 or 2516 , whether or not heat-treated</b>
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
2517 20 00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517 10
2517 30 00	Tarred macadam
2517 41 00	<i>Granules, chippings and powder, of stone of heading 2515 or 2516 , whether or not heat-treated:</i> Of marble

2517 49 00	Other
<b>2518 00 00</b>	<b>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</b>
<b>2519 00 00</b>	<b>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</b>
<b>2520</b>	<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders</b>
2520 10 00	Gypsum; anhydrite
2520 20 00	Plasters
<b>2521 00 00</b>	<b>Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement</b>
<b>2522 00 00</b>	<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825</b>
<b>2523</b>	<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers</b>
2523 10 00	Cement clinkers <i>Portland cement:</i>
2523 21 00	White cement, whether or not artificially coloured
2523 29 00	Other
2523 30 00	Aluminous cement
2523 90 00	Other hydraulic cements :
<b>2524 00 00</b>	<b>Asbestos</b>
<b>2525 00 00</b>	<b>Mica, including splittings; mica waste</b>
<b>2526 00 00</b>	<b>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</b>
<b>2528 00 00</b>	<b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight</b>
<b>2529 00 00</b>	<b>Felspar; leucite; nepheline and nepheline syenite; fluorspar</b>
<b>2530 00 00</b>	<b>Mineral substances not elsewhere specified or included</b>

## CHAPTER-26

### Ores, slag and ash

#### Notes:

1. This Chapter does not cover:

- (a) slag or similar industrial waste prepared as macadam (heading 2517 );
- (b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519 );
- (c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710 );
- (d) basic slag of Chapter 31;
- (e) slag wool, rock wool or similar mineral wools (heading 6806);
- (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 7112 ); or
- (g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 2601 to 2617 , the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 2620 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 slag, ash and residues from the incineration of municipal waste (heading 2621); 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.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>2601 00 00</b>	<b>Iron ores and concentrates, including roasted iron pyrites</b>
<b>2602 00 00</b>	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight</b>
<b>2603 00 00</b>	<b>Copper ores and concentrates</b>
<b>2604 00 00</b>	<b>Nickel ores and concentrates</b>
<b>2605 00 00</b>	<b>Cobalt ores and concentrates</b>
<b>2606 00 00</b>	<b>Aluminium ores and concentrates</b>
<b>2607 00 00</b>	<b>Lead ores and concentrates</b>
<b>2608 00 00</b>	<b>Zinc ores and concentrates</b>

<b>2609 00 00</b>	<b>Tin ores and concentrates</b>
<b>2610 00 00</b>	<b>Chromium ores and concentrates</b>
<b>2611 00 00</b>	<b>Tungsten ores and concentrates</b>
<b>2612</b>	<b>Uranium or thorium ores and concentrates</b>
2612 10 00	Uranium ores and concentrates
2612 20 00	Thorium ores and concentrates
<b>2613 00 00</b>	<b>Molybdenum ores and concentrates</b>
<b>2614 00 00</b>	<b>Titanium ores and concentrates</b>
<b>2615</b>	<b>Niobium, tantalum, vanadium or zirconium ores and concentrates</b>
2615 10 00	Zirconium ores and concentrates
2615 90 00	Other
<b>2616 00 00</b>	<b>Precious metal ores and concentrates</b>
<b>2617 00 00</b>	<b>Other ores and concentrates</b>
<b>2618 00 00</b>	<b>Granulated slag (slag sand) from the manufacture of iron or steel</b>
<b>2619 00 00</b>	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel</b>
<b>2620 00 00</b>	<b>Slag, ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds</b>
<b>2621</b>	<b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste</b>
2621 10 00	Ash and residues from the incineration of municipal waste
2621 90 00	Other

## 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 2711;

(b) medicaments of heading 3003 or 3004 ; or

(c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805 .

2. References in heading 2710 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 2710, "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 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**

1. For the purposes of tariff entries 2707 10 00, 2707 20 00 , 2707 30 00 and 2707 40 00 the terms "benzol", "(benzene)", "toluol" (toluene), "xylol" (xylenes), "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene respectively.

2. For the purposes of sub-heading 2710 11 , "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

#### **Supplementary Note:**

In this Chapter, the following expressions have the meanings hereby assigned to them:



- (a) “motor spirit” means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25<sup>0</sup> C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines.
- (b) “natural gasoline liquid (NGL)” is a low-boiling liquid petroleum product extracted from Natural Gas;
- (c) “superior kerosene oil (SKO)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standard IS : 1459-1974 (Reaffirmed in the year 1996);
- (d) “aviation turbine fuel (ATF)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1571 : 1992 : 2000;
- (e) “high speed diesel (HSD)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;
- (f) “light diesel oil (LDO)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1460;
- (g) “fuel oil” also known as furnace oil means any hydrocarbon oil conforming to the Indian Standards specification of Bureau of Indian Standards IS: 1593 : 1982 (Reaffirmed in the year 1997);
- (h) “lubricating oil” means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil which has its flash point below 93.3<sup>0</sup> C ;
- (i) “jute batching oil” and “textile oil” are hydrocarbon oils which have their flash point at or above 93.3<sup>0</sup> C, and is ordinarily used for the batching of jute or other textile fibres;
- (j) the expression “petroleum jelly crude” (tariff item 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D1500 method;
- (k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them:
  - (1) “Flash Point” shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);
  - (2) “Smoke Point” shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS: 1448 (p.31) – 1967 as for the time being in force;
  - (3) “Final Boiling Point” shall be determined in the manner indicated in the Indian Standards Institution specification IS : 1448 (p.18) – 1967 as for the time being in force;
  - (4) “Carbon Residue” shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS : 1448 (p.8) – 1967 as for the time being in force;
  - (5) “Colour Comparison Test” shall be done in the following manner, namely:
    - (i) first prepare a five per cent, weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;

- (ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;
- (iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Tariff Item	Description of goods
1	2
2701 00 00	<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal</b>
2702 00 00	<b>Lignite, whether or not agglomerated, excluding jet</b>
2703 00 00	<b>Peat (including peat litter), whether or not agglomerated</b>
2704 00 00	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon</b>
2705 00 00	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons</b>
2706	<b>Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars</b>
2706 00 10	Coal tar
2706 00 90	Other
2707	<b>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</b>
2707 10 00	Benzol (benzene)
2707 20 00	Toluol (toluene)
2707 30 00	Xylol (xylenes)
2707 40 00	Naphthelene
2707 50 00	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 Method
	<i>Other:</i>
2707 91 00	Creosote oils
2707 99 00	Other
2708 00 00	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars</b>
2709 00 00	<b>Petroleum oils and oils obtained from bituminous minerals, crude</b>
2710	<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not</b>

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	<b>elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils</b>
2710 11	<i>Light oils and preparations:</i>
	<i>Motor Spirit:</i>
2710 11 11	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115 degree centigrade
2710 11 12	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-70 degree centigrade
2710 11 13	Other special boiling point spirits (other than benzene, benzol, toluene and toluol)
2710 11 19	Other
2710 11 20	Natural gasoline liquid (NGL)
2710 11 90	Other
2710 19	<i>Other:</i>
2710 19 10	Superior Kerosene Oil (SKO)
2710 19 11*	Kerosene oil sold through PDS
2710 19 20	Aviation Turbine Fuel (ATF)
2710 19 30	High Speed Diesel Oil (HSD)
2710 19 40	Light Diesel Oil (LDO)
2710 19 50	Fuel Oil / Furnace oil
2710 19 60	Base Oil
2710 19 70	Jute batching oil and textile oil
2710 19 80	Lubricating oil
2710 19 90	Other
	<i>Waste Oil:</i>
2710 91 00	Containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls(PCTs) or polybrominated biphenyls (PBBs)
2710 99 00	Other
<b>2711</b>	<b>Petroleum gases and other gaseous hydrocarbons</b>
	<i>Liquified:</i>
2711 11 00	Natural gas
2711 12 00	Propane
2711 13 00	Butane
2711 14 00	Ethylene, propylene, butylene and butadiene
2711 19 00	Other including Naphtha
	<i>In gaseous state:</i>
2711 21 00	Natural gas

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2711 29 00	Other
<b>2712</b>	<b>Petroleum jelly, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>
2712 10	<i>Petroleum jelly:</i>
2712 10 10	Crude
2712 10 90	Other
2712 20	<i>Paraffin wax containing by weight less than 0. 75 % of oil:</i>
2712 20 10	Chlorinated paraffin wax
2712 20 90	Other paraffin wax
2712 90 00	Other wax
<b>2713</b>	<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals</b>
	<i>Petroleum coke:</i>
2713 11 00	Not calcined
2713 12 00	Calcined
2713 20 00	Petroleum bitumen
2713 90 00	Other residues of petroleum oils or of oils obtained from bituminous minerals
<b>2714</b>	<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks</b>
2714 10 00	Bituminous or oil shale and tar sands
2714 90	<i>Other:</i>
2714 90 10	Asphalt , natural
2714 90 20	Bitumen, natural
2714 90 30	Gilsonete
2714 90 90	Other
<b>2715 00 00</b>	<b>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)</b>
<b>2716 00 00</b>	<b>Electrical energy</b>

## SECTION VI

### PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Chapter 28 | Chapter 29 | Chapter 30 | Chapter 31 | Chapter 32 | Chapter 33  
| Chapter 34 | Chapter 35 | Chapter 36 | Chapter 37 | Chapter 38

#### Notes:

1. (A) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of this Schedule.

(B) Subject to paragraph (A) above, goods answering to a description in heading 2843, 2846 or 2852 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 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 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 this Schedule.

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 to one 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 sulphyoxylates, stabilised with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates, of inorganic bases (heading 2842), organic products included in heading 2843 to 2846 and 2852 and carbides (heading 2849), only the following compounds of carbon are to be classified in this Chapter:

(a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 2811);

(b) halide oxides of carbon (heading 2812);

(c) carbon disulphide (heading 2813);

(d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);

(e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2853) 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 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 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;

(e) artificial graphite (heading 3801); products put up as charges for fire extinguishers or put up in fire-extinguishing grenades, of heading 3813, ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 3824;

(f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), 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 9001).

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 2811.

5. Headings 2826 to 2842 apply only to metal or ammonium salts or peroxy salts. Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.

6. Heading 2844 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 micro uci/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 2844 and 2845 refers to:

(i) individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

(ii) 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 2848 includes copper phosphide (phosphor copper) containing more than 12.5 % 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 forms of discs, wafers or similar forms, they fall in heading 3818.

9. Heading 2828 includes bleaching powder and paste

Tariff Item	Description of goods
1	2
<b>I - CHEMICAL ELEMENTS</b>	
<b>2801 00 00</b>	<b>Fluorine, chlorine, bromine and iodine</b>
<b>2802 00 00</b>	<b>Sulphur, sublimed or precipitated; colloidal sulphur</b>
<b>2803 00 00</b>	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)</b>
<b>2804 00 00</b>	<b>Hydrogen, rare gases and other non-metals</b>
<b>2805 00 00</b>	<b>Alkali or alkaline- earth metals; rare- earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury</b>
<b>II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>	
<b>2806 00 00</b>	<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid</b>
<b>2807 00 00</b>	<b>Sulphuric acid; oleum</b>
<b>2808 00 00</b>	<b>Nitric acid; sulphonitric acids</b>
<b>2809 00 00</b>	<b>Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined</b>
<b>2810 00 00</b>	<b>Oxides of boron; boric acids</b>
<b>2811</b>	<b>Other inorganic acids and other inorganic oxygen compounds of non-metals</b>
	<i>Other inorganic acids:</i>
2811 11 00	Hydrogen fluoride (hydrofluoric acid)
2811 19 00	Other
2811 21 00	Carbon dioxide
2811 29 00	Other
<b>III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>	
<b>2812</b>	<b>Halides and halide oxides of non-metals</b>
2812 10 00	Chlorides and chloride oxides
2812 90 00	Other



<b>2813 00 00</b>	<b>Sulphides of non-metals; commercial phosphorus trisulphide</b>
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**IV - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS**

<b>2814 00 00</b>	<b>Ammonia, anhydrous or in aqueous solution</b>
<b>2815</b>	<b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium</b>
	<i>Sodium hydroxide (caustic soda):</i>
2815 11 00	Solid
2815 12 00	In aqueous solution (soda lye or liquid soda)
2815 20 00	Potassium hydroxide (caustic potash)
2815 30 00	Peroxides of sodium or potassium
<b>2816 00 00</b>	<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium</b>
<b>2817 00 00</b>	<b>Zinc oxide; zinc peroxide</b>
<b>2818 00 00</b>	<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide</b>
<b>2819 00 00</b>	<b>Chromium oxides and hydroxides</b>
<b>2820 00 00</b>	<b>Manganese oxides</b>
<b>2821 00 00</b>	<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub></b>
<b>2822 00 00</b>	<b>Cobalt oxides and hydroxides; commercial cobalt oxides</b>
<b>2823 00 00</b>	<b>Titanium oxides</b>
<b>2824 00 00</b>	<b>Lead oxides; red lead and orange lead</b>
<b>2825 00 00</b>	<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides</b>

**V - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS**

<b>2826 00 00</b>	<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts</b>
<b>2827 00 00</b>	<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides</b>
<b>2828 00 00</b>	<b>Hypochlorites; commercial calcium hypochlorites; chlorites; hypobromites (includes bleaching powder and paste)</b>

2829 00 00	Chlorates and perchlorates; bromates and perbromates; iodates and periodates
2830 00 00	Sulphides; polysulphides, whether or not chemically defined
2831 00 00	Dithionites and sulfoxylates
2832 00 00	Sulphites; thiosulphates
2833 00 00	Sulphates; alums; peroxosulphates (persulphates)
2834 00 00	Nitrites; nitrates
2835 00 00	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined
2836 00 00	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate
2837 00 00	Cyanides, cyanide oxides and complex cyanides
2839 00 00	Silicates; commercial alkali metal silicates
2840 00 00	Borates; peroxoborates (perborates)
2841 00 00	Salts of oxometallic or peroxometallic acids
2842 00 00	Other salts of inorganic acids or peroxyacids, (including aluminosilicates, whether or not chemically defined), other than azides
<b>VI - MISCELLANEOUS</b>	
2843 00 00	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals
2844 00 00	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products
2845	Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined
2845 10 00	Heavy water (deuterium oxide)
2845 90 00	Other
2846 00 00	Compounds, inorganic or organic, of rare-earth metals, of Cerium, of yttrium or of scandium or of mixtures of these metals
2847 00 00	Hydrogen peroxide, whether or not solidified with urea
2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus

<b>2849 00 00</b>	<b>Carbides, whether or not chemically defined</b>
<b>2850 00 00</b>	<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849</b>
<b>2852 00 00</b>	<b>Compounds, inorganic or organic, of mercury, excluding amalgams</b>
<b>2853 00 00</b>	<b>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</b>

## **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 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, 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 stabilizer (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 antidusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) the following products, diluted to standard strengths, for the production of azo dye: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

- (a) goods of heading 1504 or crude glycerol of heading 1520;

- (b) ethyl alcohol (heading 2207 or 2208 );
- (c) methane or propane (heading 2711);
- (d) the compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) urea (heading 3102 or 3105);
- (f) colouring matter of vegetable or animal origin (heading 3203), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);
- (g) enzymes (heading 3507);
- (h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading 3606);
- (i) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packing for retail sale, of heading 3824; or
- (k) optical elements, for example, of ethylenediamine tartrate (heading 9001).

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 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as “nitrogen-functions” for the purposes of heading 2929 .

For the purposes of headings 2911, 2912, 2914, 2918 and 2922 “oxygen-functions” is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in heading 2905 to 2920.

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

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

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

(1) inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of Sub-Chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound; and

(2) salts formed between organic compounds of Sub-Chapters I to X or heading 2942 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.

(3) co-ordination compounds, other than products classifiable in Sub-Chapter XI or heading 2941, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds. ;

(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).

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

6. The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other nonmetals or of metals (such as sulphur, arsenic, or lead) directly linked to carbon atoms.

Heading 2930 (organo-sulphur compounds) and heading 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 2932, 2933 and 2934 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.

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

8. For the purpose of heading 2937:

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

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

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	

2901 00 00	Acyclic hydrocarbons
2902 00 00	Cyclic hydrocarbons
2903 00 00	Halogenated derivatives of hydrocarbons
2904 00 00	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated

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**II - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**

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2905 00 00	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
2906 00 00	Cyclic alcohols ( includes menthol) and their halogenated, sulphonated, nitrated or nitrosated derivatives

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**III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**

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2907 00 00	Phenols; phenol-alcohols
2908 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols

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**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**

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2909 00 00	Ethers, ether-alcohols, ether-phenols, etheralcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives
2910 00 00	Epoxydes, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives
2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives

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**V - ALDEHYDE-FUNCTION COMPOUNDS**

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2912 00 00	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912

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**VI - KETONE-FUNCTION COMPOUNDS AND QUINONE-**

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<b>FUNCTION COMPOUNDS</b>	
<b>2914 00 00</b>	<b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives (includes camphor)</b>
<b>VII - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	
<b>2915 00 00</b>	<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives</b>
<b>2916 00 00</b>	<b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives</b>
<b>2917 00 00</b>	<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives</b>
<b>2918 00 00</b>	<b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives</b>
<b>VIII - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	
<b>2919 00 00</b>	<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives</b>
<b>2920 00 00</b>	<b>Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives</b>
<b>IX - NITROGEN-FUNCTION COMPOUNDS</b>	
<b>2921 00 00</b>	<b>Amine- function compounds</b>
<b>2922 00 00</b>	<b>Oxygen-function amino-compounds</b>
<b>2923 00 00</b>	<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined</b>
<b>2924 00 00</b>	<b>Carboxamide-function compounds; amide-function compounds of carbonic acid</b>

2925 00 00	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds
2926 00 00	Nitrile-function compounds
2927 00 00	Diazo-, azo- or azoxy-compounds
2928 00 00	Organic derivatives of hydrazine or of hydroxylamine
2929 00 00	Compounds with other nitrogen function
<b>X - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>	
2930 00 00	Organo-sulphur compounds
2931 00 00	Other organo-inorganic compounds
2932 00 00	Heterocyclic compounds with oxygen hetero-atom (s) only
2933 00 00	Heterocyclic compounds with nitrogen hetero- atom(s) only
2934 00 00	Nucleic acids and their salts; whether or not chemically defined; other heterocyclic compounds
2935 00 00	Sulphonamides
<b>XI - PROVITAMINS, VITAMINS AND HORMONES</b>	
2936 00 00	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent
2937 00 00	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones
<b>XII - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>	
2938 00 00	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
2939 00 00	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
<b>XIII - OTHER ORGANIC COMPOUNDS</b>	



**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 headings 2937, 2938 or 2939**

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**2941 00 00**      **Antibiotics**

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**2942 00 00**      **Other organic compounds**

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## **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) plasters specially calcined or finely ground for use in dentistry (heading 2520);

(c) aqueous distillates or aqueous solutions of essential oil, suitable for medicinal uses (heading 3301);

(d) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;

(e) soap or other products of heading 3401 containing added medicaments;

(f) preparations with a basis of plaster for use in dentistry (heading 3407); or

(g) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502 ).

2. For the purposes of heading 3002, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

3. For the purposes of headings 3003 and 3004 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 1302, 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 mixture of vegetable materials; and

3. salts and concentrates obtained by evaporating natural mineral waters.

4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule—

- (a) sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
- (b) sterile laminaria and sterile laminaria tents;
- (c) sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) blood-grouping reagents;
- (f) dental cements and other dental fillings; bone reconstruction cements;
- (g) first-aid boxes and kits;
- (h) chemical contraceptive preparations based on hormones, on other products of heading 2937 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 ; and
- (j) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf-life.
- (k) appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

**Additional Note:**

Tariff items 3003 90 00, 3004 90 00 include ayurvedic, unani, homoepathy, siddha or bio-chemic systems medicaments.

Tariff Item	Description of goods
1	2
3001 00 00	<b>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included</b>
3002	<b>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products</b>

3002 10 00	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes
3002 20 00	Vaccines for human medicine
3002 30 00	Vaccines for veterinary medicine
3002 90	<i>Other :</i>
3002 90 10	Human blood
3002 90 20	Animal blood prepared for therapeutic, prophylactic or diagnostic uses
3002 90 30	Cultures of microorganisms (excluding yeast)
3002 90 40	Toxins
3002 90 90	Other
<hr/>	
<b>3003</b>	<b>Medicaments (excluding goods of heading 3002 , 3005 or 3006) 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</b>
3003 10 00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
3003 20 00	Containing other antibiotics <i>Containing hormones or other products of heading 2937 but not containing antibiotics :</i>
3003 31 00	Containing insulin
3003 39 00	Other
3003 40 00	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics
3003 90 00	Other ( includes Ayurvedic, Unani, Siddha, Homoeopathy or bio-chemic Systems medicaments )
<hr/>	
<b>3004</b>	<b>Medicaments (excluding goods of heading 3002, 3005 or 3006) 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</b>
3004 10 00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
3004 20 00	Containing other antibiotics

	<i>Containing hormones or other products of heading 2937 but not containing antibiotics</i>
3004 31 00	Containing insulin
3004 39 00	Other
3004 40 00	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics:
3004 50 00	Other medicaments containing vitamins or other products of heading 2936
3004 90 00	Other ( includes Ayurvedic, Unani, Siddha, Homoeopathy or bio-chemic Systems medicaments put up for retail sale ):
<b>3005 00 00</b>	<b>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</b>
<b>3006</b>	<b>Pharmaceutical goods specified in note 4 to this chapter</b>
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.:
3006 20 00	Blood grouping reagents
3006 30 00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient
3006 40 00	Dental cements and other dental fillings; bone reconstruction cements
3006 50 00	First-aid boxes and kits
3006 60 00	Chemical contraceptive preparations based on hormones, or other products of heading 2937 or on spermicides
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 examinations or as a coupling agent between the body and medical instruments
	<i>Other:</i>
3006 91 00	Appliances identifiable for ostomy use
3006 92 00	Waste pharmaceuticals

## CHAPTER-31

### Fertilisers

#### Notes:

1. This Chapter does not cover:

- (a) animal blood of heading 0511;
- (b) separate chemically defined compounds [other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below]; or
- (c) cultured potassium chloride crystals (other than optical elements weighing not less than 2.5 g. each, of heading 3824); optical elements of potassium chloride (heading 9001).

2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(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 sub-paragraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

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

- (i) basic slag;
- (ii) natural phosphates of heading 2510, 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 per cent, by weight of fluorine calculated on the dry anhydrous product;

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

4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105 :

- (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 3105.

6. For the purposes of heading 3105, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Tariff Item	Description of goods
1	2
<b>3101 00 00</b>	<b>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</b>
3101 00 10	Guano <i>Other:</i>
3101 00 91	Animal dung
3101 00 92	Animal excreta
3101 00 99	Other, including bio-fertiliser
<b>3102 00 00</b>	<b>Mineral or chemical fertilisers, nitrogenous</b>

<b>3103 00 00</b>	<b>Mineral or chemical fertilisers, phosphatic</b>
<b>3104 00 00</b>	<b>Mineral or chemical fertilisers, potassic</b>
<b>3105 00 00</b>	<b>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg</b>

## 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 3203 or 3204, inorganic products of a kind used as luminophores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212];

(b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or

(c) mastics of asphalt or other bituminous mastics (heading 2715).

2. Heading 3204 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 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 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215 .

4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 per cent, 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 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

- (a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
- (b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Tariff Item	Description of goods
1	2
3201 00 00	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives
3202 00 00	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning
3203 00 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
3204 00 00	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
3205 00 00	Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes
3206 00 00	Other colouring matter; preparations as specified in Note 3 to this chapter, other than those of headings 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined
3207 00 00	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



<b>3208</b>	<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non- aqueous medium; solutions as defined in Note 4 to this chapter</b>
3208 10	<i>Based on polyesters :</i>
3208 10 10	Enamels
3208 10 20	Lacquers
3208 10 30	Varnishes
3208 10 90	Other
3208 20	<i>Based on acrylic or vinyl polymers :</i>
3208 20 10	Enamels
3208 20 20	Lacquers
3208 20 30	Varnishes
3208 20 90	Other
3208 90 00	Other:
<b>3209 00 00</b>	<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium</b>
<b>3210 00 00</b>	<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather</b>
<b>3211 00 00</b>	<b>Prepared driers</b>
<b>3212</b>	<b>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</b>
3212 10 00	Stamping foils
3212 90 00	Other (includes aluminium paste):
<b>3213 00 00</b>	<b>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</b>
<b>3214 00 00</b>	<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like</b>
<b>3215 00 00</b>	<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid</b>

## 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 1301 or 1302;
  - (b) soap or other products of heading 3401; or
  - (c) gum, wood or sulphate turpentine or other products of heading 3805;
2. The expression "odoriferous substances" in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 3303 to 3307 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 3307 applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solution; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Tariff Item	Description of goods
1	2
3301 00 00	<b>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils</b>
3302	<b>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</b>
3302 10 00	Of a kind used in the food or drink industries
3302 90 00	Other

<b>3303 00 00</b>	<b>Perfumes and toilet waters</b>
<b>3304</b>	<b>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations</b>
3304 10 00	Lip make-up preparations
3304 20 00	Eye make-up preparations
3304 30 00	Manicure or pedicure preparations
	<i>Other:</i>
3304 91 00	Powders, whether or not compressed:
3304 99	<i>Other:</i>
3304 99 10	Face creams
3304 99 20	Nail polish or lacquers
3304 99 30	Moisturising lotion
3304 99 40	Sindur, bindi, kumkums
3304 99 50	Turmeric preparations
3304 99 90	Other
<b>3305</b>	<b>Preparations for use on the hair</b>
3305 10 00	Shampoos
3305 20 00	Preparations for permanent waving or straightening
3305 30 00	Hair lacquers
3305 90 00	Other (including hair oil, hair cream, hair dyes etc):
<b>3306</b>	<b>Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages</b>
3306 10 00	Dentifrices (tooth powder/paste):
3306 20 00	Yarn used to clean between the teeth (dental floss)
3306 90 00	Other
<b>3307</b>	<b>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</b>
3307 10 00	Pre-shave, shaving or after-shave preparations :
3307 20 00	Personal deodorants and anti-perspirants
3307 30 00	Perfumed bath salts and other bath preparations:
	<i>Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :</i>
3307 41 00	"Agarbatti" and other odoriferous preparations which operate by burning
3307 49 00	Other (preparations for perfuming or deodorizing rooms)

3307 90	<i>Other:</i>
3307 90 10	Depilatories
3307 90 20	Sterile contact lens care solution
3307 90 90	Other

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## CHAPTER-34

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

**Notes:**

1. This Chapter does not cover:
  - (a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 1517);
  - (b) separate chemically defined compounds; or
  - (c) shampoos, dentrifices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).
  
2. For the purposes of heading 3401, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as "scouring powders and similar preparations".
  
3. For the purposes of heading 3402, "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  $4.5 \times 10^{-2} \text{N/m}$  (45 dyne/Cm) or less.
  
4. In heading 3403, the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading 3404, 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.

This heading does not apply to:

- (i) products of headings 1516, 3402 or 3823, even if having a waxy character;
- (ii) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;
- (iii) mineral waxes and similar products of heading 2712 whether or not intermixed or merely coloured; or
- (iv) waxes mixed with, dispersed in or dissolved in a liquid medium (heading 3405, 3809 etc)

6. Heading 3401 includes household, laundry soaps and shaving cream and gel.

Tariff Item	Description of goods
1	2
3401 00 00	<b>Soap; organic surface-active products and preparations for use as soap (household and laundry), 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 (including shaving cream/gel); paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent</b>
3402 00 00	<b>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 3401</b>
3403 00 00	<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals</b>

<b>3404 00 00</b>	<b>Artificial waxes and prepared waxes</b>
<b>3405 00 00</b>	<b>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 3404</b>
<b>3406</b>	<b>Candles, tapers and the like</b>
3406 00 10	Candles
3406 00 90	Other
<b>3407 00 00</b>	<b>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)</b>

## CHAPTER-35

### Albuminoidal substances; modified starches; glues; enzymes

**Notes:**

1. This Chapter does not cover:
  - (a) yeasts (heading 2102);
  - (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 3202);
  - (d) enzymatic soaking or washing preparations or other products of Chapter 34;
  - (e) hardened proteins (heading 3913); or
  - (f) gelatin products of the printing industry (Chapter 49).
  
2. For the purposes of heading 3505, 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 1702 .

Tariff Item	Description of goods
1	2
<b>3501 00 00</b>	<b>Casein, caseinates and other casein derivatives; casein glues</b>
<b>3502 00 00</b>	<b>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</b>
<b>3503</b>	<b>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 3501</b>
3503 00 10	Isinglass
3503 00 20	Gelatin, edible grade and not elsewhere specified or included
3503 00 30	Glues derived from bones, hides and similar items fish glues
3503 00 90	Other
<b>3504 00 00</b>	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed</b>
<b>3505</b>	<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches</b>
3505 10 00	Dextrins and other modified starches
3505 20 00	Glues
<b>3506 00 00</b>	<b>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.</b>
<b>3507</b>	<b>Enzymes; Prepared enzymes not elsewhere specified or included</b>
3507 10 00	Rennet and concentrates thereof
3507 90 00	Other

## 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 2(b) below.
  
2. The expression "articles of combustible materials" in heading 3606 applies only to:
  - (a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) resin torches, firelighters and the like.

Tariff Item	Description of goods
1	2
<b>3601 00 00</b>	<b>Propellant powders</b>
<b>3602 00 00</b>	<b>Prepared explosives, other than propellant powders</b>
<b>3603 00 00</b>	<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators</b>
<b>3604 00 00</b>	<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles</b>
<b>3605</b>	<b>Matches, other than pyrotechnic articles of heading 3604</b>
3605 00 10	Safety matches
3605 00 11*	Safety matches, handmade
3605 00 90	Other
<b>3606</b>	<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter</b>
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 300 cm <sup>3</sup>
3606 90 00	Other



## 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.

**Supplementary Note:**

In this chapter, the term "Central Board of Film Certification" means the authority established under law in India for the purpose of certifying the films..

Tariff Item	Description of goods
1	2
<b>3701</b>	<b>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print-film in the flat, sensitised, unexposed, whether or not in packs</b>
3701 10 00	For X-ray
3701 20 00	Instant print film
3701 30 00	Other plates and film, with any side exceeding 255 mm <i>Other:</i>
3701 91 00	For colour photography (Polychrome)
3701 99 00	Other
<b>3702 00 00</b>	<b>Photographic film in rolls, sensitised, unexposed of any material other than paper, paper-board or textiles; instant print film in rolls, sensitised, unexposed</b>
<b>3703 00 00</b>	<b>Photographic paper, paperboard and textiles sensitised, unexposed</b>
<b>3704 00 00</b>	<b>Photographic plates, film, paper, paper board and textiles, exposed but not developed</b>
<b>3705 00 00</b>	<b>Photographic plates and film, exposed and developed, other than cinematographic film</b>
<b>3706 00 00</b>	<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track</b>

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<b>3707</b>	<b>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</b>
3707 10 00	Sensitizing emulsions
3707 90 00	Other

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## 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 3801);
- (2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;
- (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);
- (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 2106);

(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 2620);

(d) medicaments (Heading 3003 or 3004);

(e) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (A) For the purpose of heading 3822, 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 3822 shall take precedence over any other heading in the Schedule.

3. Heading 3824 includes the following goods which are not to be classified in any other heading of this Schedule:

- (a) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) fusel oil; Dippel's oil;
- (c) ink removers put up in packings for retail sale;
- (d) stencil correctors and other correcting fluids put up in packings for retail sale; and
- (e) ceramic firing testers, fusible (for example, seger cones).

4. Throughout the schedule, "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 Schedule;
- (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 3825, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6. For the purposes of heading 3825, the expression "other wastes" applies to:

- (a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
- (b) waste organic solvents;
- (c) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).

Sub-heading Notes:

1. Sub-heading 3808 50 covers only goods of heading 3808 , containing one or more of the following substances, aldrin (ISO); binapacryl (ISO); camphechlor (ISO); (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO) ; chlorobenzilate (ISO) ; DDT (ISO); (chlofenotane (INN), 1,1,1-trichloro- 2,2-bis (p-chlorophenyl) ethane); dieldrin (ISO INN ) , dinoseb (ISO) its salts or its esters; ethylene dibromide (ISO) (1,2 – dibromoethane); ethylene dichloride (ISO) (1,2 dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6 – hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) ; mercury compounds; methamidophos (ISO) ; monocrotophos (ISO), oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO) ; phosphamidon (ISO) ; 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters.

**Supplementary Notes:**

In this chapter:

- (1) “Ozone depleting substance” means substance which -
- (a) falls under this chapter and
  - (b) is specified in schedule I to the Ozone Depleting substance (Regulation and Control) Rules, 2000;
- (2) “Hazardous waste” means a substance which –
- (a) falls under this chapter; and
  - (b) is defined or specified in the Export and Import Policy of the Central Government issued from time to time, and includes even waste oils and discarded and containers specified in the Schedules to the Hazardous Waste (Management and Handling) Rules, 1989.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>3801 00 00</b>	<b>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</b>
<b>3802 00 00</b>	<b>Activated carbon; activated natural mineral products; animal black, including spent animal black</b>
<b>3803 00 00</b>	<b>Tall oil, whether or not refined</b>

3804 00 00	<b>Residual lyes for the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803</b>
3805 00 00	<b>Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent</b>
3806 00 00	<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums</b>
3807 00 00	<b>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</b>
3808	<b>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)</b>
3808 50 00	Aldrin (ISO); binapacryl (ISO); camphechlor (ISO); (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO) ; chlorobenzilate (ISO) ; DDT (ISO); (chlofenotane (INN), 1,1,1-trichloro- 2,2-bis (p-chlorophenyl) ethane); dieldrin (ISO INN ) , dinoseb (ISO) its salts or its esters; ethylene dibromide (ISO) (1,2 – dibromoethane); ethylene dichloride (ISO) (1,2 dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6 –hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) ; mercury compounds; methamidophos (ISO) ; monocrotophos (ISO), oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO) ; phosphamidon (ISO) ; 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters.
	<i>Other:</i>
3808 91 00	Insecticides
3808 92 00	Fungicides
3808 93 00	Herbicides, anti-sprouting products and plant-growth regulators
3808 94 00	Disinfectants

3808 99 00	Other
3809 00 00	<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs 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</b>
3810 00 00	<b>Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods</b>
3811 00 00	<b>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</b>
3812 00 00	<b>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</b>
3813 00 00	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades</b>
3814 00 00	<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers</b>
3815 00 00	<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included</b>
3816 00 00	<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801</b>
3817	<b>Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 2707 or 2902</b>
3817 00 11	Linear alkylbenzene
3817 00 19	Other
3817 00 20	Mixed alkyl-naphthalenes
3818 00 00	<b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics</b>

<b>3819 00 00</b>	<b>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</b>
<b>3820 00 00</b>	<b>Anti-freezing preparations and prepared de-icing fluids</b>
<b>3821 00 00</b>	<b>Prepared culture media for development or maintenance of micro-organisms (including viruses and the like ) or of plant, human or animal cell</b>
<b>3822 00 00</b>	<b>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006 ; certified reference materials</b>
<b>3823 00 00</b>	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols</b>
<b>3824</b>	<b>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</b>
3824 10 00	Prepared binders for foundry moulds or cores
3824 30 00	Non-agglomerated metal carbides mixed together or with metallic binders
3824 40 00	Prepared additives for cements, mortars or concretes:
3824 50 00	Non- refractory mortars and concretes (Ready-mix concrete)
3824 60 00	Sorbitol other than that of heading 2905
	<i>Mixtures containing halogenated derivatives of methane, ethane or propane:</i>
3824 71 00	Containing chlorofluorocarbons (CFCs) , whether or not containing hydrochlorofluoro-carbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)
3824 72 00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoro-ethanes
3824 73 00	Containing hydrobromofluorocarbons (HBFCs)
3824 74 00	Containing hydrochlorofluorocarbons (HCFCs) whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)
3824 75 00	Containing carbon tetrachloride
3824 76 00	Containing 1,1,1 – trichloroethane (methyl chloroform)
3824 77 00	Containing bromomethane (methyl bromide) or bromochloromethane
3824 78 00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)
3824 79 00	Other

*Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate:*

3824 81 00	Containing oxirane (ethylene oxide)
3824 82 00	Containing polychlorinated biphenyls (PCBs) , polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)
3824 83 00	Containing tris (2,3-dibromopropyl) phosphate
3824 90 00	Other
<b>3825 00 00</b>	<b>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</b>

## SECTION VII

### PLASTICS AND ARTICLES THEREOF, RUBBER AND ARTICLES THEREOF

#### CHAPTER 39 | CHAPTER 40

##### 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 one another.

2. Except for the goods of heading 3918 or 3919, 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 this Schedule, the expression "plastics" means those materials of headings 3901 to 3914 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 this Schedule 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 2710 or 3403;
- (b) waxes of heading 2712 or 3404;
- (c) separate chemically defined organic compounds (Chapter 29);
- (d) heparin or its salts (heading 3001);
- (e) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;
- (f) organic surface-active agents or preparation of heading 3402;
- (g) run gums or ester gums (heading 3806);
- (h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);
- (i) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);
- (k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
- (l) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
- (m) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202;
- (n) plaits, wickerwork or other articles of Chapter 46;
- (o) wall coverings of heading 4814;
- (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 7117;
- (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, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).";

3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

- (a) liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 3901 and 3902);
- (b) resins, not highly polymerised, of the coumarone-indene type (heading 3911);
- (c) other synthetic polymers with an average of at least 5 monomer units;
- (d) silicones (heading 3910);
- (e) resols (heading 3909) and other prepolymers.

4. The expressions "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 comonomer units of polymers falling in the same heading shall be taken together.

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

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

6. In headings 3901 to 3914, 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 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).

8. For the purposes of heading 3917, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 3918, 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 3920 and 3921, 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 3925 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 litres;

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

(c) gutters and fittings thereof;

(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, dovecotes; 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.

Additional Note :

Heading 3901 includes Linear low density polyethylene (LLDPE) and Linear medium density polyethylene (LMDPE)

Tariff Item	Description of goods
1	2
<b>1. PRIMARY FORMS</b>	
<b>3901 00 00</b>	<b>Polymers of ethylene, in primary forms</b>
<b>3902 00 00</b>	<b>Polymers of propylene or of other olefins, in primary forms</b>
<b>3903 00 00</b>	<b>Polymers of styrene, in primary forms</b>
<b>3904 00 00</b>	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms</b>
<b>3905 00 00</b>	<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms</b>
<b>3906 00 00</b>	<b>Acrylic polymers in primary forms</b>
<b>3907 00 00</b>	<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms</b>
<b>3908 00 00</b>	<b>Polyamides in primary forms</b>
<b>3909 00 00</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms</b>
<b>3910 00 00</b>	<b>Silicones in primary forms</b>
<b>3911 00 00</b>	<b>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</b>
<b>3912 00 00</b>	<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms</b>
<b>3913 00 00</b>	<b>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</b>
<b>3914 00 00</b>	<b>Ion-exchangers based on polymers of headings 3901 to 3913 in primary forms</b>
<b>II WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>	

<b>3915 00 00</b>	<b>Waste, parings and scrap, of plastics</b>
<b>3916 00 00</b>	<b>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics</b>
<b>3917 00 00</b>	<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics</b>
<b>3918 00 00</b>	<b>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</b>
<b>3919 00 00</b>	<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls</b>
<b>3920 00 00</b>	<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials</b>
<b>3921 00 00</b>	<b>Other plates, sheets, film, foil and strip, of plastics</b>
<b>3922 00 00</b>	<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics</b>
<b>3923</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics</b>
3923 10 00	Boxes, cases, crates and similar articles <i>Sacks and bags (including cones)</i>
3923 21 00	Of polymers of ethylene
3923 29 00	Of other plastics
3923 30 00	Carboys, bottles, flasks and similar articles
3923 40 00	Spools, cops, bobbins and similar supports
3923 50 00	Stoppers, lids, caps and other closures
3923 90 00	Other
<b>3924</b>	<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics</b>
3924 10 00	Tableware and kitchenware
3924 90 00	Other
<b>3925</b>	<b>Builders' ware of plastics, not elsewhere specified or included</b>
3925 10 00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres
3925 20 00	Doors, windows and their frames and thresholds for doors
3925 30 00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof
3925 90 00	Other

<b>3926</b>	<b>Other articles of plastics and articles of other materials of heading Nos 3901 to 3914</b>
3926 10 00	Office or school supplies of a kind classified as stationery other than pins , clips, and writing instruments:
3926 20 00	Articles of apparel and clothing accessories (including gloves, mittens and mitts):
3926 30 00	Fittings for furniture , coach work or the like:
3926 40	<i>Statuettes and other ornamental articles :</i>
	<i>Bangles:</i>
3926 40 11	Of polyurethane foam
3926 40 19	Other
	<i>Beads:</i>
3926 40 21	Of polyurethane foam
3926 40 29	Other
	<i>Statuettes:</i>
3926 40 31	Of polyurethane foam
3926 40 39	Other
	<i>Table and other household articles (including hotel and restaurant) for decoration:</i>
3926 40 41	Of polyurethane foam
3926 40 49	Other
	<i>Decorative sheets:</i>
3926 40 51	Of polyurethane foam
3926 40 59	Other
3926 40 60	Sequine
	<i>Other:</i>
3926 40 91	Of polyurethane foam
3926 40 99	Other
3926 90 00	Other

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## CHAPTER-40

### Rubber and articles thereof

**Notes:**

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

2. This Chapter does not cover:

- (a) goods of Section XI (textiles and textile articles);
- (b) footwear or parts thereof of Chapter 64;
- (c) headgear or parts thereof (including bathing caps) of Chapter 65;
- (d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (e) articles of Chapter 90, 92,94 or 96; or
- (f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).

3. In headings 4001 to 4003 and 4005, 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 4002, 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 4001 and 4002 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 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
  - (ii) small amounts of breakdown products of emulsifiers;
  - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), anti-oxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, vulcanised, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 4004, 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 vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm., is to be classified as strip, rods or profile shapes, of heading 4008.

8. Heading 4010 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 4001, 4002, 4003, 4005 and 4008, 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 4008, the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

**Supplementary Notes:**

(1) For the purpose of headings 4009 and 4010, while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, where such products, form integral part of ingredient of such rubber products, shall be taken into the account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shall be ignored .



Tariff Item	Description of goods
1	2
<b>4001</b>	<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip</b>
4001 10 00	Natural rubber latex, whether or not pre- vulcanised <i>Natural rubber in other forms</i>
4001 21 00	Smoked sheets
4001 22 00	Technically specified natural rubber (TSNR)
4001 29 00	Other
4001 30 00	Balata, gutta-percha, guayule, chicle and similar natural gums
<b>4002 00 00</b>	<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip</b>
<b>4003 00 00</b>	<b>Reclaimed rubber in primary forms or in plates, sheets or strip</b>
<b>4004 00 00</b>	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom</b>
<b>4005 00 00</b>	<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip</b>
<b>4006</b>	<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber</b>
4006 10 00	"Camel-back" strips for retreading rubber tyres
4006 90 00	Other
<b>4007 00 00</b>	<b>Vulcanised rubber thread and cord</b>
<b>4008 00 00</b>	<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber</b>
<b>4009 00 00</b>	<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)</b>
<b>4010 00 00</b>	<b>Conveyor or transmission belts or belting of vulcanised rubber</b>
<b>4011</b>	<b>New pneumatic tyres, of rubber</b>
4011 10 00	Of a kind used on motor cars (including station wagons and racing cars):
4011 20 00	Of a kind used on buses or lorries
4011 30 00	Of a kind used on aircraft
4011 40 00	Of a kind used on motorcycles

4011 50 00	Of a kind used on bicycles <i>Other, having a "herring-bone" or similar thread:</i>
4011 61 00	Of a kind used on agricultural or forestry vehicles and machines
4011 62 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm
4011 63 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm
4011 69 00	Other <i>Other</i>
4011 92 00	Of a kind used on agricultural or forestry vehicles and machines
4011 93 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm
4011 94 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm
4011 99 00	Other
<b>4012</b>	<b>Retreaded or used pneumatic tyres of rubber , Solid or cushion tyres, tyre treads and tyre flaps , of rubber</b> <i>Retreaded tyres:</i>
4012 11 00	Of a kind used on motor cars, including station wagons and racing cars
4012 12 00	Of a kind used on buses or lorries
4012 13 00	Of a kind used on aircraft
4012 19 00	Other
4012 20 00	Used pneumatic tyres
4012 90 00	Other
<b>4013</b>	<b>Inner tubes of rubber</b>
4013 10 00	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries
4013 20 00	Of a kind used on bicycle
4013 90 00	Other
<b>4014</b>	<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber</b>
4014 10 00	Sheath contraceptive
4014 90	<i>Other:</i>
4014 90 10	Hot water bottles
4014 90 20	Ice bags
4014 90 30	Feeding bottle nipples
4014 90 90	Other

<b>4015 00 00</b>	<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts for all purposes, of vulcanised rubber other than hard rubber</b>
<b>4016</b>	<b>Other articles of vulcanised rubber other than hard rubber</b>
4016 10 00	Of cellular rubber
	<i>Other:</i>
4016 91 00	Floor coverings and mats
4016 92 00	Erasers
4016 93 00	Gaskets, washers and other seals
4016 94 00	Boat or dock fenders, whether or not inflatable
4016 95 00	Other inflatable articles including air mattresses
4016 99 00	Other, including rubber bands, threads, blankets, cushions, bushes, ear-plugs , stoppers etc
<b>4017 00 00</b>	<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; Articles of hard rubber</b>

## 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 | Chapter 42 | Chapter 43

#### CHAPTER-41

#### Raw hides and skins (other than furskins) and leather

##### Notes :

This Chapter does not cover:

- a) parings or similar waste, of raw hides or skins (heading 0511);
- b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; 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, of reindeer, of elk, of deer, of roebucks or of dogs.
2. (A) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103 , as the case may be).
- (B) For the purposes of headings 4104 to 4106, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout this Schedule, the expression "composition leather" means only substances of the kind referred to in heading 4115.

Tariff Item	Description of goods
1	2
4101 00 00	<b>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</b>
4102 00 00	<b>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</b>
4103 00 00	<b>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</b>
4104 00 00	<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared</b>
4105 00 00	<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared</b>
4106 00 00	<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split but not further prepared</b>

<b>4107 00 00</b>	<b>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 4114</b>
<b>4112 00 00</b>	<b>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 4114</b>
<b>4113 00 00</b>	<b>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 4114</b>
<b>4114 00 00</b>	<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather ; metallised leather</b>
<b>4115 00 00</b>	<b>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</b>

## **CHAPTER-42**

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

**Notes:**

1. This Chapter does not cover:

- (a) sterile surgical catgut or similar sterile suture materials (heading 3006);
- (b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);
- (c) made up articles of netting (heading 5608);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65;
- (f) whips, rigid-crops or articles of heading 6602;
- (g) cuff-links, bracelets or other imitation jewellery (heading 7117);
- (h) fittings or trimmings for harness, such as stirrups, bits, horse, brasses and buckles, separately presented (generally Section XV);
- (ij) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) articles of Chapter 95 (for example, toys, games, sports requisites); or  
 (m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.

2. (A) In addition to the provisions of Note 1 above, heading 4202 does not cover:  
 (a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);  
 (b) articles of plaiting materials (heading 4602).

(B) Articles of headings 4202 and 4203 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.

3. For the purposes of heading 4203, 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 9113).

Tariff Item	Description of goods
1	2
4201 00 00	<b>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material</b>
4202 00 00	<b>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper</b>

<b>4203 00 00</b>	<b>Articles of apparel and clothing accessories, of leather or of composition leather</b>
<b>4205 00 00</b>	<b>Other articles of leather or of composition leather</b>
<b>4206 00 00</b>	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons</b>

## **CHAPTER-43**

### **Fur skins and artificial fur; manufactures thereof**

**Notes:**

1. Throughout this Schedule reference to "furskins", other than to raw furskins of heading 4301 apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
  - (a) birdskins or parts of birdskins, with their feathers or down (heading 0505 or 6701);
  - (b) raw hides or skins, with the hair or wool on, of Chapter 41 [See Note 1(c) to that Chapter];
  - (c) gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 4203);
  - (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 4303 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 4303 or 4304, as the case may be.
5. Throughout this Schedule, 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 5801 or 6001).

Tariff Item	Description of goods
1	2
4301 00 00	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103
4302 00 00	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 4303
4303 00 00	Articles of apparel, clothing accessories and other articles of fur skin
4304 00 00	Artificial fur and articles thereof



**SECTION IX**  
**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK**  
**AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF**  
**ESPARTO OR OF OTHER PLATING MATERIALS;**  
**BASKETWARE AND WICKERWORK**

**Chapter 44 | Chapter 45 | Chapter 46**

**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 1211);
- (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 1401);
- (c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
- (d) activated charcoal (heading 3802);
- (e) articles of heading 4202;
- (f) goods of Chapter 46;
- (g) footwear or parts thereof Chapter 64;
- (h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) goods of heading 6808;
- (k) imitation jewellery of heading 7117;
- (l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);
- (m) goods of Section XVII (for example, clock cases and musical instruments and parts thereof);
- (n) parts of firearms (heading 9305);
- (o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 9603; or
- (r) articles of chapter 97 (for example, works of art)

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, 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 4417 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.

**Supplementary Notes:**

(1) 'Marine Plywood' means plywood conforming to Indian Standard Specification – IS: 710-1976

(2) 'Aircraft plywood' means plywood conforming to Indian Standard Specification Nos. IS: 709- 1974 and IS: 4859-1968.

(3) For the purpose of Heading 4412, the expression "similar laminated wood" includes blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued or otherwise joint together and surface with the outer plies and also panels in which the wooden core is replaced by other materials such as layer of layers of particle board, fibre board, wood waste glued or otherwise joint together , asbestos or cork.

Tariff Item	Description of goods
1	2
4401	<b>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</b>
4401 10	<i>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:</i>
4401 10 10	In logs
4401 10 90	Other
	<i>Wood in chips or particles:</i>
4401 21 00	Coniferous
4401 22 00	Non-coniferous
4401 30 00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
4402 00 00	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated</b>
4403 00 00	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared</b>
4404 00 00	<b>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</b>
4405 00 00	<b>Wood wool; wood flour</b>
4406 00 00	<b>Railway or tramway sleepers (cross-ties) of wood</b>
4407 00 00	<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm</b>
4408 00 00	<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other 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</b>
4409 00 00	<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed</b>

4410 00 00	Particle board, oriented strand board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances
4411 00 00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances
4412 00 00	Plywood, veneered panels and similar laminated wood
4413 00 00	Densified wood, in blocks, plates, strips, or profile shapes
4414 00 00	Wooden frames for paintings, photographs, mirrors or similar objects
4415 00 00	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards , of wood; pallet collars of wood
4416 00 00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
4417 00 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees , of wood
4418 00 00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
4419 00 00	Tableware and kitchenware, of wood
4420	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 90 00	Other
4421	Other articles of wood
4421 10 00	Clothes hangers
4421 90 00	Other (Spools, cops, bobbins, sewing thread reels and the like, of turned wood)

## CHAPTER-45

### Cork and articles of cork

**Note:**

This Chapter does not cover :

- (a) footwear or parts of footwear of Chapter 64;
- (b) headgear or parts of headgear of Chapter 65; or
- (c) articles of Chapter 95 (for example, toys, games, sports requisites).

Tariff Item	Description of goods
1	2
4501 00 00	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork
4502 00 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)
4503	Articles of natural cork
4503 10 00	Corks and stoppers
4503 90 00	Other
4504 00 00	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork

## 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, rattan, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

- (a) wall coverings of heading 4814;
- (b) twine, cordage, ropes or cables, plaited or not (heading 5607);
- (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 4601, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Tariff Item	Description of goods
1	2
<b>4601</b>	<p><b>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)</b>  <i>Mats, matting and screens of vegetable materials:</i></p> <p>4601 21 00 Of bamboo            4601 22 00 Of rattan            4601 29 00 Other</p> <p><i>Plaits and plaiting materials:</i></p> <p>4601 92 00 Of bamboo            4601 93 00 Of rattan            4601 94 00 Of other vegetable materials            4601 99 <i>Other:</i></p> <p>4601 99 10* Mat locally known as madur, made wholly or principally of cypercus corymlosus known locally as gola mathi, madurkathi or cyperus, malaccensis known locally as chimanpati &amp; handicrafts made of mat.</p>
<b>4602</b>	<p><b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah</b>  <i>Of vegetable materials:</i></p> <p>4602 11 00 Of bamboo            4602 12 00 Of rattan            4602 19 00 Other            4602 90 00 Other</p>

**SECTION X**  
**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF**

**Chapter 47 | Chapter 48 | Chapter 49**

**CHAPTER-47**

**Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard**

**Note:**

For the purposes of heading 4702, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Tariff Item	Description of goods
1	2
4701 00 00	Mechanical wood pulp
4702 00 00	Chemical wood pulp, dissolving grades
4703 00 00	Chemical wood pulp, soda or sulphate, other than dissolving grades
4704 00 00	Chemical wood pulp, sulphite, other than dissolving grades
4705 00 00	Wood pulp obtained by a combination of mechanical and chemical pulping processes
4706	<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material</b>
4706 10 00	Cotton linters pulp
4706 20 00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard
4706 30 00	Other, of bamboo
	<i>Other:</i>
4706 91 00	Mechanical
4706 92 00	Chemical

4706 93 00 Semi-chemical

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**4707 00 00 Recovered (waste and scrap) paper or paperboard**

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## CHAPTER-48

### **Paper and paperboard; articles of paper pulp of paper or of paperboard**

#### **Notes:**

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).

2. This Chapter does not cover:

(a) articles of Chapter 30;

(b) stamping foils of heading 3212;

(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 3401), or with polishes, creams or similar preparations (heading 3405);

(e) sensitised paper or paperboard of headings 3701 to 3704;

(f) paper impregnated with diagnostic or laboratory reagents (heading 3822);

(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 4814 (Chapter 39);

(h) articles of heading 4202 (for example, travel goods);

(ij) articles of Chapter 46 (manufactures of plaiting material);

(k) paper yarn or textile articles of paper yarn (generally Section XIV or XV);

(l) articles of Chapter 64 or Chapter 65;

(m) abrasive paper or paperboard (heading 6805) or paper or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) metal foil backed with paper or paperboard (Section XV);

(o) articles of heading 9209; or

(p) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of Note 7, headings 4801 to 4805 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 4803 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 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 (1Mpa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40g/m<sup>2</sup> and not more than 65g/m<sup>2</sup>.

5. For the purposes of heading 4802, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non-perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m<sup>2</sup>:

(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and

(1) weighing not more than 80 g/m<sup>2</sup>; or

(2) coloured throughout the mass; or

(b) containing more than 8% ash, and

(1) weighing not more than 80 g/m<sup>2</sup>; 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 2.5kPa. m<sup>2</sup>./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.m<sup>2</sup>/g.

For paper or paperboard weighing more than 150 g/m<sup>2</sup>:

(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 more than 3%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading 4802 does not, however, cover filter paper or paperboard (including teabag paper) or felt paper of 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 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.

8. Headings 4801, and 4803 to 4809, apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 4814, the expression "wall paper 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 4815

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 4814 or 4821, 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.

Tariff Item	Description of goods
1	2
4801 00 00	<b>Newsprint, in rolls or sheets</b>
4802 00 00	<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch card and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of heading 4801 or 4803 ; hand-made paper and paperboard</b>
4803 00 00	<b>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</b>
4804 00 00	<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803</b>
4805 00 00	<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter</b>
4806 00 00	<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets</b>
4807 00 00	<b>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</b>
4808 00 00	<b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803</b>
4809 00 00	<b>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</b>
4810 00 00	<b>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</b>

4811 00 00	<b>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 4803, 4809 or 4810</b>
4812 00 00	<b>Filter blocks, slabs and plates, of paper pulp</b>
4813 00 00	<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes</b>
4814 00 00	<b>Wallpaper and similar wall coverings; window transparencies of paper</b>
4816 00 00	<b>Carbon-paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes</b>
4817	<b>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</b>
4817 10 00	Envelopes
4817 20 00	Letter cards, plain postcards and correspondence cards
4817 30 00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
4818 00 00	<b>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, table cloths, 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</b>
4819	<b>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</b>
4819 10 00	Cartons, boxes and cases, of corrugated paper or paperboard
4819 20 00	Folding cartons, boxes and cases, of non-corrugated paper and paperboard
4819 30 00	Sacks and bags, having a base of a width of 40 cm or more
4819 40 00	Other sacks and bags, including cones
4819 50 00	Other packing containers, including record sleeves

4819 60 00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
<b>4820</b>	<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, excise 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</b>
4820 10 00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles
4820 20 00	Exercise books
4820 30 00	Binders (other than book covers), folders and file covers
4820 40 00	Manifold business forms and interleaved carbon sets
4820 50 00	Albums for samples or for collections
4820 90 00	Other
<b>4821 00 00</b>	<b>Paper or paperboard labels of all kinds, whether or not printed</b>
<b>4822 00 00</b>	<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)</b>
<b>4823</b>	<b>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</b>
4823 20 00	Filter paper and paperboard
4823 40 00	Rolls, sheets and dials, printed for self- recording apparatus <i>Trays, dishes, plates, cups and the like, of paper and paperboard and bamboo:</i>
4823 61 00	Of bamboo
4823 69 00	Other
4823 70 00	Moulded or pressed article of paper pulp
4823 90 00	Other, including Braille paper

## 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 9023);
- (c) playing cards or other goods of Chapter 95; or
- (d) original engravings, prints or lithographs (heading 9702 postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, 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 4901, whether or not containing advertising material.

4. Heading 4901 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 4911.

5. Subject to Note 3 to this Chapter, heading 4901 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 4911.

6. The purposes of heading 4903, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

**Supplementary Note:** For the purposes of tariff item 4907 00 30, 'Information Technology Software' means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item	Description of goods
1	2
4901 00 00	<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets</b>
4902 00 00	<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material</b>
4903 00 00	<b>Children's picture, drawing or colouring books</b>
4904 00 00	<b>Music, printed or in manuscript, whether or not bound or illustrated</b>
4905 00 00	<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed</b>
4906 00 00	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing .</b>
4907	<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title</b>
4907 00 10	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value
4907 00 20	Bank notes
4907 00 30	Documents of title conveying the right to use Information Technology software
4907 00 90	Other
4908 00 00	<b>Transfers (decalcomanias)</b>

<b>4909 00 00</b>	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</b>
<b>4910 00 00</b>	<b>Calendars of any kind, printed, including calendar blocks</b>
<b>4911</b>	<b>Other printed matter, including printed pictures and photographs</b>
4911 10 00	Trade advertising material, commercial catalogues and the like: <i>Other :</i>
4911 91 00	Pictures, designs and photographs
4911 92 00*	Religious pictures not for use as calendar
4911 99 00	Other

## SECTION XI

### TEXTILES AND TEXTILE ARTICLES

**Chapter 50 | Chapter 51 | Chapter 52 | Chapter 53 | Chapter 54 |  
Chapter 55 | Chapter 56 | Chapter 57 | Chapter 58 | Chapter 59 |  
Chapter 60 | Chapter 61 | Chapter 62 | Chapter 63**

**Notes:**

1. This Section does not cover

(a) animal brush making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0511);

(b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911);

(c) cotton linters or other vegetable materials of Chapter 14;

(d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;

(e) articles of heading 3005 or 3006 yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;

(f) sensitised textiles of headings 3701 to 3704;



- (g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 4303 or 4304;
- (l) articles of textile materials of heading 4201 or 4202;
- (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 6805) and also carbon fibres or articles of carbon fibres of heading 6815;
- (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 and typewriter ribbons); or
- (v) articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical orders among those which equally merit consideration.

(B) For the purposes of the above rule:

- (a) gimped horsehair yarn (heading 5110) and metallised yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) the choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns [single, multiple (folded) or cabled] of the following descriptions are to be treated as "twine, cordage, ropes and cables" :

a. of silk or waste silk, measuring more than 20,000 decitex;

b. of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

c. of true hemp or flax:

(i) polished or glazed, measuring 1,429 decitex or more; or

(ii) not polished or glazed, measuring more than 20,000 decitex;

d. of coir, consisting of three or more plies;

e. of other vegetable fibres, measuring more than 20,000 decitex; or

f. reinforced with metal thread.

(B) Exceptions:

(a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) silk worm gut of heading 5006, and monofilaments of Chapter 54;

(d) metallised yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and

(e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

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) 85g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125g in other cases;

(b) in balls, hanks or skeins of a weight not exceeding :

(i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500g 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) 85g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125g in other cases;

(B) Exceptions:

(a) single yarn of any textile material, except:

(i) single yarn of wool or fine animal hair, unbleached; and

(ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) multiple (folded) or cabled yarn, unbleached:

(i) of silk or waste silk, however put up; or

(ii) of other textile material except wool or fine animal hair, in hanks or skeins;

(c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) single, multiple (folded) or cabled yarn of any textile material:

(i) in cross-reeled hanks or skeins; or

(ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 5204, 5401 and 5508, 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-----53cN/tex single, multiple (folded) or cabled yarn of viscose rayon-----27 cN/tex

7. For the purposes of this Section, the expression "made up" means:

(a) cut otherwise than into squares or rectangles;

(b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares; blankets);

(c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(d) cut to size and having undergone a process of drawn thread work;

(e) 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);

(f) 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 this Schedule, 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 half times its original length.

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purpose of this Note, the expression "textile garments" means garments of heading 6101 to 6114 and headings 6201 to 6211 .

**Sub-heading Notes:**

1. In this Section and, where applicable, throughout this Schedule, 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 garneted 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 silvers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, mutatis mutandis, to monofilament and to strip or the like of Chapter 54.

**(d) Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

**(e) Bleached woven fabric Woven fabric which:**

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

**(f) Dyed woven fabric**

Woven fabric which:

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(ii) consists of coloured yarn of a single uniform colour.

**(g) Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in 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 alternatively 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 5809 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 5810 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.

**Additional Note:**

Items on which Additional Excise Duties (AED) are levied are marked as **(AED)**

## CHAPTER-50

### Silk

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>5001 00 00</b>	<b>Silk-worm cocoons suitable for reeling</b>
<b>5002 00 00</b>	<b>Raw silk (not thrown)</b>
<b>5003 00 00</b>	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)</b>
<b>5004 00 00</b>	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale</b>
<b>5005 00 00</b>	<b>Yarn spun from silk waste, not put up for retail sale</b>
<b>5006 00 00</b>	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut</b>
<b>5007 00 00</b>	<b>Woven fabrics of silk or of silk waste (AED)</b>

## CHAPTER-51

### Wool, fine or coarse animal hair; horsehair yarn and woven fabric

**Note:**

Throughout this Schedule:

- (a) "wool" means the natural fibre grown by sheep or lambs;
- (b) "fine animal hair" means the hair of alpaca, ilama, 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 0502) and horsehair (heading 0511).

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>5101 00 00</b>	<b>Wool, not carded or combed</b>
<b>5102 00 00</b>	<b>Fine or coarse animal hair, not carded or combed</b>
<b>5103 00 00</b>	<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock</b>



<b>5104 00 00</b>	<b>Garnetted stock of wool or of fine or coarse animal hair</b>
<b>5105 00 00</b>	<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)</b>
<b>5106 00 00</b>	<b>Yarn of carded wool, not put up for retail sale</b>
<b>5107 00 00</b>	<b>Yarn of combed wool, not put up for retail sale</b>
<b>5108 00 00</b>	<b>Yarn of fine animal hair (carded or combed), not put up for retail sale</b>
<b>5109 00 00</b>	<b>Yarn of wool or fine animal hair, put up for retail sale</b>
<b>5110 00 00</b>	<b>Yarn of coarse animal hair or of horse hair (including gimped horsehair yarn), whether or not put up for retail sale</b>
<b>5111 00 00</b>	<b>Woven fabrics of carded wool or of carded fine animal hair (AED)</b>
<b>5112 00 00</b>	<b>Woven fabrics of combed wool or of combed fine animal hair (AED)</b>
<b>5113 00 00</b>	<b>Woven fabrics of coarse animal hair or of horse hair</b>

## CHAPTER-52 Cotton

Tariff Item	Description of goods
1	2
<b>5201 00 00</b>	<b>Cotton, not carded or combed</b>
<b>5202 00 00</b>	<b>Cotton waste (including yarn waste and garnetted stock)</b>
<b>5203 00 00</b>	<b>Cotton, carded or combed</b>
<b>5204 00 00</b>	<b>Cotton sewing thread, whether or not put up for retail sale</b>
<b>5205 00 00</b>	<b>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale</b>
<b>5206 00 00</b>	<b>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale</b>
<b>5207 00 00</b>	<b>Cotton yarn (other than sewing thread) put up for retail sale</b>
<b>5208 00 00</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup> (AED)</b>

<b>5209 00 00</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup> (AED)</b>
<b>5210 00 00</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup> (AED)</b>
<b>5211 00 00</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup> (AED)</b>
<b>5212 00 00</b>	<b>Other woven fabrics of cotton (AED)</b>

## CHAPTER-53

### Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

Tariff Item	Description of goods
1	2
<b>5301 00 00</b>	<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)</b>
<b>5302 00 00</b>	<b>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)</b>
<b>5303 00 00</b>	<b>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)</b>
<b>5305</b>	<b>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)</b>
5305 00 10	Coir bristles fibre
5306 00 20	Coir mattress fibre
5305 00 30	Curled or machine twisted coir fibre
5305 00 40	Coir pith
5305 00 50	Of Abacca
5305 00 90	Of others

<b>5306 00 00</b>	<b>Flax yarn</b>
<b>5307 00 00</b>	<b>Yarn of jute or of other textile bast fibres of heading 5303</b>
<b>5308 00 00</b>	<b>Yarn of other vegetable textile fibres; paper yarn</b>
<b>5309 00 00</b>	<b>Woven fabrics of flax</b>
<b>5310 00 00</b>	<b>Woven fabrics of jute or of other textile base fibres of heading 5303</b>
<b>5311 00 00</b>	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn</b>

## CHAPTER-54

### Man-made filaments; strip and like of man-made textile materials

**Notes:**

1. Throughout this Schedule, the term 'man made fibres' means staple fibres and filaments of organic polymers produced by manufacturing processes either:

(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate)); or

(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meaning when used in relation to "textile materials",

2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

Tariff Item	Description of goods
1	2
<b>5401 00 00</b>	<b>Sewing thread of man-made filaments, whether or not put up for retail sale</b>

<b>5402 00 00</b>	<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex</b>
<b>5403 00 00</b>	<b>Artificial filament yarn (other than sewing thread), not put for retail sale, including artificial mono filament of less than 67 decitex</b>
<b>5404 00 00</b>	<b>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</b>
<b>5405 00 00</b>	<b>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</b>
<b>5406 00 00</b>	<b>Man-made filament yarn (other than sewing thread), put up for retail sale</b>
<b>5407 00 00</b>	<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404 (AED)</b>
<b>5408 00 00</b>	<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405 (AED)</b>

## **CHAPTER-55**

### **Man-made staple fibres**

**Notes:**

1. Headings 5501 and 5502 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.

Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>5501 00 00</b>	<b>Synthetic filament tow</b>
<b>5502 00 00</b>	<b>Artificial filament tow</b>
<b>5503 00 00</b>	<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning</b>
<b>5504 00 00</b>	<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning</b>
<b>5505 00 00</b>	<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres</b>
<b>5506 00 00</b>	<b>Synthetic staple fibres, carded combed or otherwise processed for spinning</b>
<b>5507 00 00</b>	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning</b>
<b>5508 00 00</b>	<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale</b>
<b>5509 00 00</b>	<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale</b>
<b>5510 00 00</b>	<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale</b>
<b>5511 00 00</b>	<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale</b>
<b>5512 00 00</b>	<b>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres (AED)</b>
<b>5513 00 00</b>	<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup> (AED)</b>
<b>5514 00 00</b>	<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup> (AED)</b>
<b>5515 00 00</b>	<b>Other woven fabrics of synthetic staple fibres (AED)</b>
<b>5516 00 00</b>	<b>Woven fabrics of artificial staple fibres (AED)</b>

## 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 (*e.g.*, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium;

(b) textile products of heading 5811;

(c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);

(d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814); or

(e) metal foil on a backing of felt or nonwovens (generally Section XIV or XV).

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 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 5602, 5603 do not, however, cover:

(a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent. 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 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Tariff Item	Description of goods
1	2
<b>5601</b>	<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps</b>
5601 10 00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding <i>Wadding; other articles of wadding:</i>
5601 21	<i>Of cotton:</i>
5601 21 10	Absorbent cotton wools
5601 21 90	Other
5601 22 00	Of man-made fibres
5601 29 00	Other
5601 30 00	Textile flock and dust and mill neps
<b>5602 00 00</b>	<b>Felt, whether or not impregnated, coated, covered or laminated</b>
<b>5603 00 00</b>	<b>Nonwovens, whether or not impregnated, coated, covered or laminated</b>
<b>5604 00 00</b>	<b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics</b>
<b>5605 00 00</b>	<b>Metallised yarn, whether or not gimped being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</b>
<b>5606 00 00</b>	<b>Gimped yarn, and strip and the like of heading 5404 or 5405 , gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn</b>
<b>5607</b>	<b>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics</b> <i>Of sisal or other textile fibres of the genus Agave:</i>
5607 21 00	Binder or baler twine
5607 29 00	Other
	<i>Of polyethylene or polypropylene</i>
5607 41 00	Binder or baler twine
5607 49 00	Other
5607 50	<i>Of other synthetic fibres:</i>

5607 50 10	Nylon fish net twine
5607 50 20	Nylon tyre cord
5607 50 30	Viscose tyre cord
5607 50 40	Nylon rope
5607 50 90	Other (of other synthetic fibres)
5607 90	<i>Other:</i>
5607 90 10	Coir, cordage and ropes, other than of cotton
5607 90 20	Cordage, cable , rope and twine of cotton
5607 90 90	Other
<b>5608</b>	<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials</b>
5608 11 00	Made up fishing nets
5608 90 00	Other
<b>5609</b>	<b>Articles of yarn, strip or the like of heading 5404 or 5405 , twine, cordage, rope or cables, not elsewhere specified or included</b>
5609 00 10	Products of coir
5609 00 20	Articles made up of cotton yarn
5609 00 30	Articles made up of jute
5609 00 90	Other

## CHAPTER-57

### Carpets and other textile floor coverings

**Notes:**

1. For the purposes of this Chapter, the term “carpets and other textile floor coverings” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

Tariff Item	Description of goods
1	2
<b>5701 00 00</b>	<b>Carpets and other textile floor coverings, knotted, whether or not made up</b>



5702 00 00	<b>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</b>
5703 00 00	<b>Carpets and other textile floor coverings, tufted, whether or not made up</b>
5704 00 00	<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up</b>
5705 00 00	<b>Other carpets and other textile floor coverings, whether or not made up</b>

## 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 5801 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 5803 "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 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608
5. For the purposes of heading 5806, 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 5808.
6. In heading 5810, 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 5805).
7. In addition to the products of heading 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Tariff Item	Description of goods
1	2
5801 00 00	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806 (AED)
5802 00 00	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703 (AED)
5803 00 00	Gauze, other than narrow fabrics of heading 5806 (AED)
5804 00 00	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006 (AED)
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
5806 00 00	Narrow woven fabrics other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) (includes Newar cotton) (AED)
5807 00 00	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
5808 00 00	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles
5809 00 00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included
5810 00 00	Embroidery in the piece, in strips or in motifs (AED)
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 5810

## CHAPTER-59

### **Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use**

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 5803 and 5806 the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.

2. Heading 5903 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 degree C and 30 degree C (usually Chapter 39);

(3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) textile products of heading 5811;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.

3. For the purposes of heading 5905, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling

decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 4814 00 00) or on a textile backing (generally heading 5907).

4. For the purposes of heading 5906, the expression “rubberised textile fabrics” means:

(a) textile fabrics impregnated, coated, covered or laminated with rubber:

(i) weighing not more than 1,500 g/m<sup>2</sup>; or

(ii) weighing more than 1,500 g/m<sup>2</sup> 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 5604; 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 5811.

5. Heading 5907 does not apply to:

(a) fabrics in which impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) wood veneered on a backing of textile fabrics (heading 4408);

(f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);

(g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or

(h) metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 5910 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 4010).

7. Heading 5911 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 5908 to 5910), 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 5908 to 5910) 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 pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>5901 00 00</b>	<b>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 (AED)</b>
<b>5902 00 00</b>	<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon (AED)</b>
<b>5903 00 00</b>	<b>Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading 5902 (AED)</b>
<b>5904 00 00</b>	<b>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</b>
<b>5905 00 00</b>	<b>Textile wall coverings</b>
<b>5906 00 00</b>	<b>Rubberised textile fabrics, other than those of heading 5902</b>
<b>5907 00 00</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like (AED)</b>
<b>5908 00 00</b>	<b>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</b>
<b>5909 00 00</b>	<b>Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials</b>
<b>5910 00 00</b>	<b>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</b>
<b>5911 00 00</b>	<b>Textile products and articles, for technical uses, specified in note 7 to this chapter</b>

## CHAPTER-60

### Knitted or crocheted fabrics

**Notes:**

1. This Chapter does not cover:

(a) crochet lace of heading 5804;

(b) labels, badges or similar articles, knitted or crocheted, of heading 5807; 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 6001.

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 this Schedule, any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>6001 00 00</b>	<b>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted (AED)</b>
<b>6002 00 00</b>	<b>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 6001 (AED)</b>
<b>6003 00 00</b>	<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002 (AED)</b>
<b>6004 00 00</b>	<b>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 6001 (AED)</b>
<b>6005 00 00</b>	<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004 (AED)</b>
<b>6006 00 00</b>	<b>Other knitted or crocheted fabrics (AED)</b>

## 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 6212;
  - (b) worn clothing or other worn articles of heading 6309; or
  - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:
  - (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 sets of garments, whether or not they fulfil all the above conditions:
  - (A) morning dress, comprising a plain jacket (cutaway) with rounded tails 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 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 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retails 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 tract suits or ski suits, of heading 6112.

4. Headings 6105 and 6106 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 6105 does not cover sleeveless garments.

5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purpose of heading 6111

(a) the expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;

(b) articles which are, *prima facie*, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.

7. For the purposes of heading 6112 “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:

(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 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

Tariff Item	Description of goods
1	2
6101 00 00	Men's or boys' overcoats, carcoats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103
6102 00 00	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 6104
6103 00 00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted
6104 00 00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted
6105 00 00	Men's or boys' shirts, knitted or crocheted
6106 00 00	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
6107 00 00	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
6108 00 00	Women's or girls' slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted
6109 00 00	T-shirts, singlets and other vests, knitted or crocheted
6110 00 00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted

6111 00 00	Babies' garments and clothing accessories, knitted or crocheted
6112 00 00	Track suits, ski suits and swimwear, knitted or crocheted
6113 00 00	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907
6114 00 00	Other Garments, knitted or crocheted
6115 00 00	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
6116 00 00	Gloves, mittens and mitts, knitted or crocheted
6117 00 00	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories

## 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 (other than those of heading 6212).

2. This Chapter does not cover:

(a) worn clothing or other worn articles of heading 6309; or

(b) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).

3. For the purposes of heading 6203 and 6204:

(a) the term 'suit' means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which exclusive of sleeves, consists of four or more panels designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn

into the seam) in a different fabric. If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

(A) morning dress, comprising a plain jacket (cutaway) with rounded tails 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 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 6207, 6208), 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 tract suits or ski suits, of heading 6211.

4. For the purposes of heading 6209:

(a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) articles which are, *prima facie*, classifiable both in heading 6209 and in other headings of this Chapter are to be classified in heading 6209.

5. Garments which are, *prima facie*, classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210 .

6. For the purposes of heading 6211, "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 waistlevel, 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 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

9. Articles of this Chapter may be made of metal thread.

Tariff Item	Description of goods
1	2
6201 00 00	Men's or boys' overcoats, car-coats, cloaks, anoraks (including ski-jackets and rain coats), wind-cheaters, wind-jackets and similar articles other than those of heading 6203
6202 00 00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets and rain coats), wind-cheaters, wind-jackets and similar articles, other than those of heading 6204
6203 00 00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
6204 00 00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
6205 00 00	Men's or boys' shirts
6206 00 00	Women's or girls' blouses, shirts and shirt-blouses

6207 00 00	Men's or boys' singlets and other vests , underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles
6208 00 00	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles
6209 00 00	Babies' garments and clothing accessories
6210 00 00	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907
6211 00 00	Track suits, ski suits and swim wear ; other garments
6212 00 00	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted
6213 00 00	Handkerchiefs
6214 00 00	Shawls, scarves, mufflers, mantillas, veils and the like
6215 00 00	Ties, bow ties and cravats
6216 00 00	Gloves, mittens and mitts
6217 00 00	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212

## CHAPTER-63

### Other made up textile articles; sets; worn clothing and worn textile articles; rags

#### Notes:

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
  - (a) goods of Chapters 56 to 62; or
  - (b) worn clothing or other worn articles of heading 6309.
3. Heading 6309 applies only to the following goods:
  - (a) articles of textile materials:
    - (i) clothing and clothing accessories, and parts thereof;
    - (ii) blankets and travelling rugs;
    - (iii) bed linen, table linen, toilet linen and kitchen linen;
    - (iv) furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805 .
  - (b) footwear and headgear of any material other than asbestos. In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and  
(ii) they must be presented in bulk or in bales, sacks or similar packings.

Tariff Item	Description of goods
1	2
<b>I - OTHER MADE UP TEXTILE ARTICLES</b>	
<b>6301 00 00</b>	<b>Blankets and travelling rugs</b>
<b>6302 00 00</b>	<b>Bed linen, table linen, toilet linen and kitchen linen</b>
<b>6303 00 00</b>	<b>Curtains (including drapes) and interior blinds; curtain or bed valances</b>
<b>6304</b>	<b>Other furnishing articles, excluding those of heading 9404</b>
	<i>Bedspreads:</i>
6304 11 00	Knitted or crocheted
6304 19 00	Other
	<i>Other:</i>
6304 91 00	Knitted or crocheted
6304 92	<i>Not knitted or crocheted, of cotton :</i>
6304 92 10	Counter panes
6304 92 20	Napkins
6304 92 30	Pillow case and pillow slip
6304 92 40	Table cloth and table cover
6304 92 50	Terry towel
6304 92 60	Towels, other than terry towel
6304 92 70	Mosquito nets
6304 92 80	Cushion covers
6304 92 90	Other furnishing articles
6304 93 00	Not knitted or crocheted, of synthetic fibres
6304 99	<i>Not knitted or crocheted, of other textile material:</i>
6304 99 10	Silk cushion covers
6304 99 90	Other
<b>6305 00 00</b>	<b>Sacks and bags, of a kind used for the packing of goods</b>
<b>6306 00 00</b>	<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods including pneumatic mattresses</b>
<b>6307</b>	<b>Other made up articles, including dress patterns</b>
6307 10 00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths

6307 20 00	Life-jackets and life-belts
6307 90	<i>Other made up articles :</i>
	<i>Dress material hand printed:</i>
6307 90 11	Of cotton
6307 90 12	Of silk
6307 90 13	Of man-made fibres
6307 90 19	Other
6307 90 20	Made up articles of cotton
6307 90 21*	Indian National Flag
6307 90 90	Other

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## II SETS

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<b>6308 00 00</b>	<b>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</b>
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## III WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

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<b>6309 00 00</b>	<b>Worn clothing and other worn articles</b>
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<b>6310 00 00</b>	<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials</b>
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**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 | Chapter 65 | Chapter 66 | Chapter 67**

**CHAPTER-64**

**Footwear, gaiters and the like; parts of such articles**

**Notes:**

1. This Chapter does not cover:

(a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

(c) worn footwear of heading 6309;

(d) articles of asbestos (heading 6812);

(e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021 ); 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 6406, 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 9606.

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 4107 and 4112 to 4114.

4. Subject to Note 3 to this Chapter:

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Tariff Item	Description of goods
1	2
6401 00 00	<b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes</b>
6402	<b>Other footwear with outer soles and uppers of rubber or plastics</b>
	<i>Sports footwear :</i>
6402 12 00	Ski-boots, cross-country ski-footwear and snowboard boots
6402 19 00	Other
6402 20 00	Footwear with upper straps or thongs assembled to the sole by means of plugs
	<i>Other footwear:</i>
6402 91 00	Covering the ankle
6402 99 00	Other
6403 00 00	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather</b>
6404 00 00	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials</b>
6405 00 00	<b>Other footwear</b>
6406 00 00	<b>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</b>

## CHAPTER-65

### Headgear and parts thereof

**Notes:**

1. This Chapter does not cover:

- (a) worn headgear of heading 6309;
- (b) asbestos headgear (heading 6812); or
- (c) dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>6501 00 00</b>	<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt</b>
<b>6502 00 00</b>	<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed</b>
<b>6504 00 00</b>	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed</b>
<b>6505 00 00</b>	<b>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</b>
<b>6506 00 00</b>	<b>Other headgear, whether or not lined or trimmed (including Gandhi Topi)</b>
<b>6507 00 00</b>	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear</b>

## 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 9017);

(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 6603 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 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>6601</b>	<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)</b>
6601 10 00	Garden or similar umbrellas
	<i>Other:</i>
6601 91 00	Having a telescopic shaft
6601 99 00	Other
<b>6602 00 00</b>	<b>Walking-sticks, seat-sticks, whips, riding crops and the like</b>
<b>6603 00 00</b>	<b>Parts, trimmings and accessories of articles of heading 6601 to 6602</b>

## 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 5911);
- (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 6701 does not cover:

- (a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);
- (b) articles of apparel or clothing accessories in which feathers or down constitute not more than mere trimming or padding; or
- (c) artificial flowers or foliage or parts thereof or made up articles of heading 6702 .

3. Heading 6702 does not cover:

- (a) articles of glass (Chapter 70);
- (b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Tariff Item	Description of goods
1	2
<b>6701 00 00</b>	<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)</b>
<b>6702 00 00</b>	<b>Artificial flowers, foliage and fruit and parts thereof ; articles made of artificial flowers, foliage or fruit</b>
<b>6703 00 00</b>	<b>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</b>
<b>6704 00 00</b>	<b>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</b>

## SECTION XIII

### ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASS WARE

Chapter 68 | Chapter 69 | Chapter 70

#### 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 4810 or 4811 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper and paperboard);

(c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) articles of Chapter 71;

(e) tools or parts of tools, of Chapter 82;

(f) lithographic stones of heading 8442;

(g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;

(h) dental burrs (heading 9018);

(i) 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); or

(m) articles of heading 9602, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates); or

(n) Article of chapter 97 (for example, works of Art)

2. In heading 6802, the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Tariff Item	Description of goods
1	2
6801 00 00	Setts, curbstones and flagstones, of natural stone (except slate)
6802	<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; 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)</b>
6802 10 00	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder <i>Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:</i>
6802 21 00	Marble, travertine and alabaster
6802 23 00	Granite
6802 29 00	Other stone <i>Other:</i>
6802 91 00	Marble, travertine and alabaster
6802 92 00	Other calcareous stone
6802 93 00	Granite
6802 99 00	Other stone
<b>6803 00 00</b>	<b>Worked slate and articles of slate or of agglomerated slate</b>
6804 00 00	<b>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</b>
6805 00 00	<b>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</b>
6806 00 00	<b>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 6811 or 6812 or of chapter 69</b>

<b>6807 00 00</b>	<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)</b>
<b>6808 00 00</b>	<b>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</b>
<b>6809 00 00</b>	<b>Articles of plaster or of compositions based on plaster</b>
<b>6810</b>	<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced</b>
	<i>Tiles, flagstones, bricks and similar articles:</i>
6810 11	<i>Building blocks and bricks:</i>
6810 11 10	Cement bricks
6810 11 90	Other, including cement and RCC pipes
6810 19	<i>Other (other than building blocks and bricks):</i>
6810 19 10	Cement tiles for mosaic
6810 19 90	Other
	<i>Other articles:</i>
6810 91 00	Prefabricated structural components for building or civil engineering
6810 99 00	Other, including concrete boulders
<b>6811</b>	<b>Articles of asbestos-cement, of cellulose fibre- cement or the like</b>
6811 40 00	Containing asbestos
	<i>Not containing asbestos:</i>
6811 81 00	Corrugated sheets
6811 82 00	Other sheets, panels, tiles and similar articles
6811 83 00	Tubes, pipes and tube or pipe fittings
6811 89 00	Other articles
<b>6812 00 00</b>	<b>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813</b>
<b>6813 00 00</b>	<b>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials</b>
<b>6814 00 00</b>	<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials</b>



<b>6815</b>	<b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included</b>
6815 10 00	Non-electrical articles of graphite or other carbon
6815 20 00	Articles of peat <i>Other articles:</i>
6815 91 00	Containing magnesite, dolomite or chromite
6815 99	<i>Other:</i>
6815 99 10	Bricks and tiles of fly ash
6815 99 20	Sanitary wares, kitchen wares and other made up articles of fly ash
6815 99 90	Other

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## CHAPTER-69

### Ceramic products

#### Notes:

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.

2. This Chapter does not cover:

- (a) products of heading 2844;
- (b) articles of heading 6804;
- (c) articles of Chapter 71 (for example, imitation jewellery);
- (d) cermets of heading 8113;
- (e) articles of Chapter 82;
- (f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
- (g) artificial teeth (heading 9021);
- (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);
- (k) articles of Chapter 95 (for example, toys, games and sports requisites); or
- (l) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes).
- (m) Articles of Chapter 97 (for example, works of Art)

Tariff Item	Description of goods
1	2
<b>I</b>	<b>GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>
<b>6901 00 00</b>	<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths</b>
<b>6902 00 00</b>	<b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths</b>
<b>6903 00 00</b>	<b>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</b>
<b>II - OTHER CERAMIC PRODUCTS</b>	
<b>6904</b>	<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like</b>
6904 10 00	Building bricks
6904 90 00	Other
<b>6905</b>	<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods</b>
6905 10 00	Roofing tiles
6905 90 00	Other
<b>6906 00 00</b>	<b>Ceramic pipes, conduits, guttering and pipe fittings</b>
<b>6907</b>	<b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing</b>
6907 10	<i>Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:</i>
6907 10 10	Vitrified tiles whether polished or not
6907 10 90	Other (other than vitrified tiles)
6907 90 00	Other
<b>6908</b>	<b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing</b>
6908 10 00	Tiles, cubes and similar articles, whether or not rectangular the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm

6908 90 00	Other
<b>6909 00 00</b>	<b>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</b>
<b>6910</b>	<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures</b>
6910 10 00	Of porcelain or china
6910 90 00	Other
<b>6911</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china</b>
6911 10 00	Tableware and kitchenware
6011 90	<i>Other household and toilet articles :</i>
6011 90 10	Toilet articles
6011 90 20	Water filters of a capacity not exceeding 40 litres
6011 90 90	Other
<b>6912</b>	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china</b>
6912 00 10	Tableware
6912 00 20	Kitchenware
6912 00 30	Toilet articles
6912 00 40	Clay articles
6912 00 90	Other
<b>6913</b>	<b>Statuettes and other ornamental ceramic articles</b>
6913 10 00	Of porcelain or china
6913 90 00	Other, including idols made of clay
<b>6914</b>	<b>Other ceramic articles</b>
6914 10 00	Of porcelain or china
6914 90 00	Other , including earthen pot

## CHAPTER-70

### Glass and glassware

**Note:**

1. This Chapter does not cover:

- (a) Goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547
- (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 and the like, having a permanently fixed light source, or parts thereof of heading 9405
- (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 purpose of headings 7003, 7004 and 7005:

(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 7006 remain classified in that heading whether or not they have the character of articles

4. For the purposes of heading 7019, the expression “glass wool” means:

(a) Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60% by weight;

(b) Mineral wools with silica ( $\text{SiO}_2$ ) content less than 60% but with an alkaline oxide ( $\text{K}_2\text{O}$  or  $\text{Na}_2\text{O}$ ) content exceeding, 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content exceeding 2% by weight. Mineral wools which do not comply with the above specifications fall in heading 6806

5. Throughout this Schedule, the expression “glass” includes fused quartz and other fused silica.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
7001 00 00	Cullet and other waste and scrap of glass; glass in the mass
7002 00 00	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked
7003 00 00	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
7004 00 00	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
7005 00 00	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
7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
7007 00 00	Safety glass, consisting of toughened (tempered) or laminated glass
7008 00 00	Multiple-walled insulating units of glass
7009 00 00	Glass mirrors, whether or not framed, including rear-view mirrors
7010 00 00	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
7011 00 00	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like
7013 00 00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)
7014 00 00	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked
7015	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
7015 90 00	Other

<b>7016 00 00</b>	<b>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 small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms</b>
<b>7017 00 00</b>	<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated</b>
<b>7018</b>	<b>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</b>
7018 10	<i>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:</i>
7018 10 10	Bangles
7018 10 20	Beads
7018 10 90	Other
7018 20 00	Glass microspheres not exceeding 1 mm in diameter
7018 90 00	Other, including glass statues
<b>7019 00 00</b>	<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)</b>
<b>7020 00 00</b>	<b>Other articles of glass including glass chimneys</b>

**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**

**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 7113, 7114 and 7115 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 7116 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 2843);
  - (b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;
  - (c) goods of Chapter 32 (for example, lusters);
  - (d) supported catalysts (heading 3815);
  - (e) articles of heading 4202 or 4203 referred to in Note 2 (B) to Chapter 42;
  - (f) articles of heading 4303 or 4304;
  - (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 6804 or 6805 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 semiprecious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 8522);

(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 statutory (heading 9703), collector's pieces (heading 9705 ) or antiques of an age exceeding one hundred years (heading 9706), other than natural or cultured pearls or precious or semi precious stones.

4. (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2% by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) an alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) an alloy containing 2% or more, by weight, of gold but not 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 this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout this Schedule, 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 7112 are to be classified in that heading and in no other heading of this Schedule.

9. For the purposes of heading 7113, the expression "articles of jewellery" means:

(a) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, broaches, ear-rings, watch-chains, fobs, pendants, tie-pins, cufflinks, dress-studs, religious or other medals and insignia); and



(b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses, or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or 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 7114, the expression "articles of goldsmiths' or silver-smiths' wares" includes such articles as ornaments, table-ware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 7117, 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 9606, or dress-combs, hair-slides or the like, or hairpins, of heading 9615), 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.

Tariff Item	Description of goods
1	2
<b>I - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</b>	
7101 00 00	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
7102 00 00	Diamonds , whether or not worked, but not mounted or set
7103 00 00	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
7104 00 00	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
7105 00 00	Dust and powder of natural or synthetic precious or semi-precious stones
<b>II - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>	
7106 00 00	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form

<b>7107 00 00</b>	<b>Base metals clad with silver, not further worked than semi-manufactured</b>
<b>7108</b>	<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form</b>
	<i>Non-monetary:</i>
7108 11 00	Powder
7108 12 00	Other unwrought forms
7108 13 00	Other semi-manufactured forms
7108 20 00	Monetary
<b>7109 00 00</b>	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured</b>
<b>7110</b>	<b>Platinum, unwrought or in semi-manufactured form, or in powder form</b>
	<i>Platinum :</i>
7110 11 00	Unwrought or in powder form
7110 19 00	Other
	<i>Palladium:</i>
7110 21 00	Unwrought or in powder form
7110 29 00	Other
	<i>Rhodium:</i>
7110 31 00	Unwrought or in powder form
7110 39 00	Other
	<i>Iridium, osmium and ruthenium :</i>
7110 41 00	Unwrought or in powder form
7110 49 00	Other
<b>7111 00 00</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured</b>
<b>7112 00 00</b>	<b>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</b>
<b>III - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>	
<b>7113 00 00</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal</b>
<b>7114 00 00</b>	<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal</b>
<b>7115 00 00</b>	<b>Other articles of precious metal or of metal clad with precious metal</b>

<b>7116 00 00</b>	<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</b>
<b>7117 00 00</b>	<b>Imitation jewellery</b>
<b>7118</b>	<b>Coin</b>
7118 10 00	Coin (other than gold coin), not being legal tender
7118 90 00	Other

## SECTION XV

### BASE METALS AND ARTICLES OF BASE METAL

**Chapter 72 | Chapter 73 | Chapter 74 | Chapter 75 | Chapter 76 |  
Chapter 77 | Chapter 78 | Chapter 79 | Chapter 80 | Chapter 81 |  
Chapter 82 | Chapter 83**

#### Notes:

1. This Section does not cover:

- (a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 3207 to 3210, 3212, 3213 or 3215);
- (b) ferro-cerium or other pyrophoric alloys (heading 3606);
- (c) headgear or parts thereof of heading 6506 or 6507
- (d) umbrella frames or other articles of heading 6603;
- (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 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);
- (k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) articles of Chapter 95 (for example, toys, games, sports requisites);

(m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or

(n) articles of Chapter 97 (for example, works of art).

2. Throughout this Schedule, the expression "parts of general use" means :

(a) articles of headings 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;

(b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and

(c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) 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 this Schedule, 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 this Schedule, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) in this Section, the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in this Schedule 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 Interpretive 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 8113 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) waste and scrap: metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders: products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

## **CHAPTER-72**

### **Iron and steel**

#### **Notes:**

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout this Schedule, 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 7203 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 aluminum
- 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 and steel:

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules:

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products:

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid sections, 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.

(k) Flat-rolled products :

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm, are of 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 and lozenges) and those, which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils:

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles, or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods:

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). The products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections:

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 7301 or 7302 .

(o) Wire: Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods:

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 7304.

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.

Tariff Item	Description of goods
1	2
	<b>I - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>
<b>7201 00 00</b>	<b>Pig iron and spiegeleisen in pigs, blocks or other primary forms</b>
<b>7202 00 00</b>	<b>Ferro-alloys</b>
<b>7203 00 00</b>	<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94%, in lumps, pellets or similar forms</b>



7204 00 00	Ferrous waste and scrap; remelting scrap ingots of iron or steel
7205 00 00	Granules and powders, of pig iron, spiegeleisen, iron or steel

## II - IRON AND NON-ALLOY STEEL

7206 00 00	Iron and non- alloy steel in ingots or other primary forms (excluding iron of heading 7203)
7207 00 00	Semi-finished products of iron or non-alloy steel
7208 00 00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot- rolled, not clad, plated or coated
7209 00 00	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
7210 00 00	Flat-rolled products of iron or non- alloy steel, of a width of 600 mm or more, clad, plated or coated
7211 00 00	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated
7212 00 00	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated
7213 00 00	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non- alloy steel
7214 00 00	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
7215 00 00	Other bars and rods of iron or non-alloy steel
7216 00 00	Angles, shapes and sections of iron or non-alloy steel
7217 00 00	Wire of iron or non-alloy steel

## III - STAINLESS STEEL

7218 00 00	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel
7219 00 00	Flat-rolled products of stainless steel, of a width of 600 mm or more
7220 00 00	Flat-rolled products of stainless steel, of a width of less than 600 mm
7221 00 00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel
7222 00 00	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel
7223 00 00	Wire of stainless steel

**IV - OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS,  
OF ALLOY OR NON-ALLOY STEEL**

<b>7224 00 00</b>	<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel</b>
<b>7225 00 00</b>	<b>Flat- rolled products of other alloy steel, of a width of 600 mm or more</b>
<b>7226 00 00</b>	<b>Flat- rolled products of other alloy steel, of a width of less than 600 mm</b>
<b>7227 00 00</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel</b>
<b>7228 00 00</b>	<b>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</b>
<b>7229 00 00</b>	<b>Wire of other alloy steel</b>

**CHAPTER-73**

**Articles of iron or steel**

**Notes:**

1. In this Chapter, the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.
2. In this Chapter, the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>7301 00 00</b>	<b>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</b>
<b>7302 00 00</b>	<b>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails</b>
<b>7303 00 00</b>	<b>Tubes, pipes and hollow profiles, of cast iron</b>

7304 00 00	<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel</b>
7305 00 00	<b>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</b>
7306 00 00	<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel</b>
7307 00 00	<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel</b>
7308	<b>Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel</b>
7308 10 00	Bridges and bridge sections
7308 20	<i>Towers, whether or not assembled, and lattice masts:</i>
7308 20 11	For transmission line
7308 20 19	Other
7308 20 20	Lattice masts
7308 30 00	Doors, windows and their frames and thresholds for doors
7308 40 00	Equipment for scaffolding, shuttering or pit-propping
7308 90 00	Other
7309 00 00	<b>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</b>
7310 00 00	<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment</b>
7311 00 00	<b>Containers for compressed or liquefied gas, of iron or steel</b>
7312 00 00	<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated</b>
7313 00 00	<b>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</b>

<b>7314 00 00</b>	<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel</b>
<b>7315 00 00</b>	<b>Chain and parts thereof, of iron or steel</b>
<b>7316 00 00</b>	<b>Anchors, grapnels and parts thereof, of iron or steel</b>
<b>7317</b>	<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305 ) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper</b>
	<i>Nails:</i>
7317 00 11	For animal shoes
7317 00 12	For fixing heel strips and toe plates
7317 00 13	Wire nails
7317 00 19	Other
	<i>Spikes:</i>
7317 00 21	Dog spikes
7317 00 29	Other
7317 00 30	Tacks
	Other
7317 00 91	Staples other than in strips, and drawing pins
7317 00 99	Other
<b>7318 00 00</b>	<b>Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel</b>
<b>7319 00 00</b>	<b>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</b>
<b>7320 00 00</b>	<b>Springs and leaves for springs, of iron or steel</b>
<b>7321</b>	<b>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</b>
	<i>Cooking appliances and plate warmers:</i>
7321 11 00	For gas fuel or for both gas and other fuels
7321 12 00	For liquid fuel
7321 19 00	Other, including appliances for solid fuel
	<i>Other appliances:</i>
7321 81 00	For gas fuel or for both gas and other fuels
7321 82 00	For liquid fuel
7321 89 00	Other, including appliances for solid fuel
7321 90 00	Parts

<b>7322 00 00</b>	<b>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</b>
<b>7323</b>	<b>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</b>
7323 10 00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like <i>Other:</i>
7323 91	<i>Of cast iron, not enameled:</i>
7323 91 10	Pans
7323 91 90	Other
7323 92 00	Of cast iron, enameled
7323 93	<i>Of stainless steel:</i>
7323 93 10	Pressure cookers
7323 93 90	Other
7323 94	<i>Of iron (other than cast iron) or steel, enamelled:</i>
7323 94 10	Ghamellas
7323 94 20	Utensils
7323 94 90	Other
7323 99	<i>Other:</i>
7323 99 10	Utensils of galvanized iron
7323 99 20	Other utensils
7323 99 90	Other
<b>7324 00 00</b>	<b>Sanitary ware and parts thereof, of iron or steel</b>
<b>7325 00 00</b>	<b>Other cast articles of iron or steel</b>
<b>7326 00 00</b>	<b>Other articles of iron or steel</b>

## CHAPTER-74

### Copper and articles thereof

#### Notes:

In this Chapter, the following expressions have the meanings hereby assigned to them:

#### (a) *Refined copper*

Metal containing at least 99.85 per cent, by weight of copper; or Metal containing at least 97.5 per cent, by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE - OTHER ELEMENTS

	Element	Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1.0
Zr	Zirconium	0.3
Other elements *, each		0.3

\* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

#### (b) *Copper alloys*

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5 per cent.

#### (c) *Master alloys*

Alloys containing with other elements more than 10 per cent, 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 per cent, by weight of phosphorous falls in heading 2848 .

*(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 7403 .

*(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 7403 ), 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:

- (i) of a rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- (ii) 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 7409 and 7410 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.

**Sub-heading Note:**

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:

- (i) zinc predominates by weight over each of such other elements;
- (ii) any nickel content by weight is less than 5%. [see copper–nickel-zinc alloys (nickel silvers)]; and
- (iii) any tin content by weight is less than 3%. [see copper-tin alloys (bronzes)]

(b) ***Copper – tin base alloys (bronzes)***

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%

(c) ***Copper-nickel-zinc base alloys (nickel silvers)***

Alloys of copper, nickel and zinc with or without other elements. The nickel content is 5% or more by weight [see copper-zinc alloys (brasses)].

(d) ***Copper – nickel base alloys***

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.



Tariff Item	Description of goods
1	2
7401 00 00	Copper mattes ; cement copper (precipitated copper)
7402 00 00	Unrefined copper; copper anodes for electrolytic refining
7403 00 00	Refined copper and copper alloys, unwrought
7404 00 00	Copper waste and scrap
7405 00 00	Master alloys of copper
7406 00 00	Copper powders and flakes
7407 00 00	Copper bars, rods and profiles
7408 00 00	Copper wire
7409 00 00	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm
7410 00 00	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm
7411 00 00	Copper tubes and pipes
7412 00 00	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
7413 00 00	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated
7415 00 00	Nails, tacks , drawing pins, staples (other than those of heading 8305) 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
7418	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 <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :</i>
7418 11 00	Pot scourers and scouring or polishing pads, gloves and the like
7418 19 00	Other, including utensils of brass, copper, copper alloys and other table, kitchen or household articles and their parts
7418 20 00	Sanitary ware and parts thereof
<b>7419</b>	<b>Other articles of copper</b>
7419 10 00	Chain and parts thereof <i>Other:</i>

7419 91 00	Cast, moulded, stamped or forged, but not further worked
7419 99	<i>Other:</i>
7419 99 10	Reservoirs, tanks, vats and similar containers of a capacity above 300 litres
7419 99 20	Articles of copper alloys electroplated with nickel-silver
7419 99 30	Articles of brass
7419 99 40	Copper worked articles
7419 99 90	Other articles of copper

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## CHAPTER-75

### Nickel and articles thereof

**Note:**

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 7502), 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:

i. of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

ii. 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 7506 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.

**Sub-heading Notes:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

(i) the cobalt content by weight does not exceed 1.5% ; and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - OTHER ELEMENTS

	Elements	Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
	Other elements, each	0.3

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%
- (ii) the content by weight of at least one of other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>7501 00 00</b>	<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy</b>
<b>7502 00 00</b>	<b>Unwrought nickel</b>
<b>7503 00 00</b>	<b>Nickel waste and scrap</b>
<b>7504 00 00</b>	<b>Nickel powders and flakes</b>
<b>7505 00 00</b>	<b>Nickel bars, rods, profiles and wire</b>
<b>7506 00 00</b>	<b>Nickel plates, sheets, strip and foil</b>
<b>7507 00 00</b>	<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>
<b>7508 00 00</b>	<b>Other articles of nickel</b>

## **CHAPTER-76**

### **Aluminium and articles thereof**

**Note:**

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 7601), 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:

- i. of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- ii. 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 7606 and 7607 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.

**Sub-heading Note:**

In this Chapter, the following expressions have the meanings hereby assigned to them

(a) *Aluminium, not alloyed*

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE – OTHER ELEMENTS

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements <sup>(1)</sup> each	0.1 <sup>(2)</sup>

(1) Other elements are , for example, Cr, Cu, Mg, Mn, Ni, Zn

(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%

(b) *Aluminium Alloys*

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%

Tariff Item	Description of goods
1	2
7601 00 00	Unwrought aluminium
7602 00 00	Aluminium waste and scrap
7603 00 00	Aluminium powders and flakes
7604 00 00	Aluminium bars, rods and profiles, including Aluminium Conductors Steel Re-inforced (ACSR)
7605 00 00	Aluminium wire
7606 00 00	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm

7607 00 00	<b>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</b>
7608 00 00	<b>Aluminium tubes and pipes</b>
7609 00 00	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)</b>
7610	<b>Aluminium structures (excluding prefabricated buildings of heading 9406) 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</b>
7610 10 00	Doors, windows and their frames and thresholds for doors
7610 90 00	Other
7611 00 00	<b>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</b>
7612 00 00	<b>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</b>
7613 00 00	<b>Aluminium containers for compressed or liquefied gas</b>
7614 00 00	<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated</b>
7615	<b>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</b>
	<i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :</i>
7615 11 00	Pot scourers and scouring or polishing pads, gloves and the like
7615 19	<i>Other :</i>
7615 19 10	Pressure cookers
7615 19 20	Non-stick utensils
7615 19 30	Solar collectors and parts thereof

7615 19 40	Other table and kitchenware
7615 19 90	Other
7615 20 00	Sanitary ware and parts thereof
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<b>7616</b>	<b>Other articles of aluminium</b>
	Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles
7616 10 00	
	<i>Other:</i>
7616 91 00	Cloth, grill, netting and fencing, of aluminium wire
7616 99 00	Other
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## CHAPTER 77

*(Reserved for possible future use)*

## CHAPTER-78

### Lead and articles thereof

Note:

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 7801 ), 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 being straight, of equal length and parallel) of a uniform thickness, which are -

- i. of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- ii. 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 7804, 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.

Tariff Item	Description of goods
1	2
<b>7801 00 00</b>	<b>Unwrought lead</b>
<b>7802 00 00</b>	<b>Lead waste and scrap</b>

**7804 00 00 Lead plates, sheets, strip and foil; lead powders and flakes**

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**7806 Other articles of lead**

7806 00 10 Sanitary fixtures

7806 00 20 Indian lead seals

7806 00 30 Blanks

7806 00 90 Other

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## CHAPTER-79

### Zinc and articles thereof

**Note:**

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 7901), 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 being straight, of equal length and parallel) of a uniform thickness, which are:

- i. of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- ii. 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 7905, 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.

**Sub-heading Note:**

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*

Metallurgical substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%

(c) *Zinc dust*

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Tariff Item	Description of goods
1	2
7901 00 00	Unwrought zinc
7902 00 00	Zinc waste and scrap
7903 00 00	Zinc dust, powders and flakes
7904 00 00	Zinc bars, rods, profiles and wire
7905 00 00	Zinc plates, sheets , strip and foil
7907	Other articles of zinc
7907 00 10	Sanitary fixtures
7907 00 90	Other

## CHAPTER-80

### Tin and articles thereof

**Note:**

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 8001), 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:

- i. of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- ii. 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

**Sub-heading Note:**

In this Chapter, the following expressions have the meanings hereby assigned to them:

*(a) Tin, not alloyed*

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

**TABLE – OTHER ELEMENTS**

	Elements	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 exceed 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.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>8001 00 00</b>	<b>Unwrought tin</b>
<b>8002 00 00</b>	<b>Tin waste and scrap</b>
<b>8003 00 00</b>	<b>Tin bars, rods, profiles and wire</b>
<b>8007 00 00</b>	<b>Other articles of tin</b>

## **CHAPTER-81**

### **Other base metals; cermets; articles thereof**

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>8101 00 00</b>	<b>Tungsten (wolfram) and articles thereof, including waste and scrap</b>
<b>8102 00 00</b>	<b>Molybdenum and articles thereof, including waste and scrap</b>
<b>8103 00 00</b>	<b>Tantalum and articles thereof, including waste and scrap</b>
<b>8104 00 00</b>	<b>Magnesium and articles thereof, including waste and scrap</b>
<b>8105 00 00</b>	<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap</b>
<b>8106 00 00</b>	<b>Bismuth and articles thereof, including waste and scrap</b>
<b>8107 00 00</b>	<b>Cadmium and articles thereof, including waste and scrap</b>
<b>8108 00 00</b>	<b>Titanium and articles thereof, including waste and scrap</b>
<b>8109 00 00</b>	<b>Zirconium and articles thereof, including waste and scrap</b>

<b>8110 00 00</b>	<b>Antimony and articles thereof, including waste and scrap</b>
<b>8111 00 00</b>	<b>Manganese and articles thereof, including waste and scrap</b>
<b>8112 00 00</b>	<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap</b>
<b>8113 00 00</b>	<b>Cermets and articles thereof, including waste and scrap</b>

## **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 8209, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

- (a) base metal;
- (b) metal carbides or cermets;
- (c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
- (d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). 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 8510

3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8215 are to be classified in heading 8215 .

**Additional Note:**

Heading 8211 includes kirpan

Tariff Item	Description of goods
1	2
8201 00 00	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry
8202 00 00	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
8203 00 00	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools
8204 00 00	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
8205 00 00	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices; clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand-or pedal-operated grinding wheels with frameworks
8206 00 00	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
8207 00 00	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
8208 00 00	Knives and cutting blades, for machines or for mechanical appliances
8209 00 00	Plates, sticks, tips and the like for tools, unmounted, or cermets
8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink
8211 00 00	Knives with cutting blades, serrated or not (including pruning knives, <i>kirpan</i> ), other than knives of heading 8208 , and blades therefore
8212 00 00	Razors and razor blades (including razor blade blanks in strips)
8213 00 00	Scissors, tailors' shears and similar shears, and blades therefore



<b>8214</b>	<b>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives, pencil sharpeners, blades); manicure or pedicure sets and instruments (including nail files)</b>
8214 10 00	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefore
8214 20 00	Manicure or pedicure sets and instruments (including nail files)
8214 90 00	Other
<b>8215 00 00</b>	<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware</b>

## 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 headings 7312, 7315, 7317, 7318 or 7320, 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 8302, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Tariff Item	Description of goods
1	2
8301 00 00	<b>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</b>
8302 00 00	<b>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</b>

	<b>fixtures; castors with mountings of base metal; automatic door closers of base metal</b>
<b>8303 00 00</b>	<b>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</b>
<b>8304 00 00</b>	<b>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 9403</b>
<b>8305 00 00</b>	<b>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</b>
<b>8306 00 00</b>	<b>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</b>
<b>8307 00 00</b>	<b>Flexible tubing of base metal, with or without fittings</b>
<b>8308 00 00</b>	<b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metals</b>
<b>8309 00 00</b>	<b>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</b>
<b>8310 00 00</b>	<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405</b>
<b>8311</b>	<b>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</b>
8311 10 00	Coated electrodes of base metal, for electric arc-welding
8311 20 00	Cored wire of base metal, for electric arc-welding
8311 30 00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
8311 90 00	Other

## 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**

#### **Chapter 84 | Chapter 85**

##### **Notes:**

1. This Section does not cover:

(a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 4010); 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 4016);

(b) articles of leather or of composition leather (heading 4205) or of furskin (heading 4303), 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 5910) or other articles of textile material for technical uses (heading 5911);

(f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116 except unmounted worked sapphires and diamonds for styli (heading 8522);

(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 7304);

(ij) endless belts of metal wire or strip (Section XV);

(k) articles of Chapter 82 or 83;

(l) articles of Section XVII;

(m) articles of Chapter 90;

(n) clocks, watches or other articles of Chapter 91;

(o) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); 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 6804 or 6909);

(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 9612 if inked or otherwise prepared for giving impressions).

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) 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 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) 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 8479 or 8543) are to be classified with the machines of that kind or in heading 8409 , 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;

(c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503 , 8522, 8529 or 8538 as appropriate or, failing that, in heading 8487 or 8548.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

## **CHAPTER-84**

### **Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof**

#### **Notes**

1. This Chapter does not cover:

- (a) millstones, grindstones or other articles of Chapter 68;
- (b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);
- (d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) vacuum cleaners of heading 8508
- (f) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or
- (g) hand-operated mechanical floor sweepers, not motorised (heading 9603).

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 8401 to 8424 or heading 8486 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the headings 8401 to 8424 or under the heading 8486, as the case may be, and not under the headings 8425 to 8480.

Heading 8419 does not, however, cover:

- (a) germination plant, incubators or brooders (heading 8436);
- (b) grain dampening machines (heading 8437);
- (c) diffusing apparatus for sugar juice extraction (heading 8438);
- (d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or
- (e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover:

- (a) sewing machines for closing bags or similar containers (heading 8452); or
- (b) office machinery of heading 8472.

Heading 8424 does not cover ink-jet printing machines (heading 8443).

3. A machine-tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.

4. Heading 8457 applies only to machine-tools for working metal, other than lathes (including turning centers), which can carry out different types of machining operations either:

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centers),

- (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 8471, the expression "automatic data processing machine" means machine capable of:

- (i) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme;

- (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 programme 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), a unit is to be regarded as being a 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 8471.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of (ii) and (iii) above, are in all cases to be classified as units of heading 8471.

(D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph (C) :

- (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 8482 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 per cent, or by more than 0.05mm, whichever is less. Other steel balls are to be classified in heading 7326.

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 8479. Heading 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 8470, 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) Clauses (a) and (b) of Note 8 to Chapter 85 shall also apply respectively to the expressions “semiconductor devices” and “electronic integrated circuits”, used in this Note and in the heading 8486. However, for the purposes of this Note and heading 8486, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes.

(B) For the purposes of this Note and heading 8486, 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 8486 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; and
- (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 8486 are to be classified in that heading and in no other heading of this schedule.

**SUB-HEADING NOTES**

For the purposes of sub-heading 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)

Tariff Item	Description of goods
1	2
8401 00 00	<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation</b>
8402 00 00	<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers</b>
8403 00 00	<b>Central heating boilers other than those of heading 8402</b>
8404 00 00	<b>Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units</b>
8405 00 00	<b>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers</b>
8406 00 00	<b>Steam turbines and other vapour turbines</b>
8407 00 00	<b>Spark-ignition reciprocating or rotary internal combustion piston engines</b>
8408 00 00	<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)</b>
8409 00 00	<b>Parts suitable for use solely or principally with the engines of heading 8407 or 8408</b>
8410 00 00	<b>Hydraulic turbines, water wheels, and regulators therefor</b>
8411 00 00	<b>Turbo-jets, turbo-propellers and other gas turbines</b>
8412	<b>Other engines and motors , including windmills</b>
8412 10 00	Reaction engines other than turbo-jets <i>Hydraulic power engines and motors:</i>
8412 21 00	Linear acting (cylinders)
8412 29 00	Other



	<i>Pneumatic power engines and motors:</i>
8412 31 00	Linear acting (cylinders)
8412 39 00	Other
8412 80	<i>Other:</i>
	<i>Steam or other vapour power:</i>
8412 80 11	Stationary
8412 80 19	Other
8412 80 20	Motors, spring operated excluding clock and watch movements
8412 80 30	Wind turbine or engine
8412 80 90	Other
8412 90 00	Parts
<b>8413</b>	<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators</b>
	<i>Pumps fitted or designed to be fitted with a measuring device:</i>
8413 11 00	Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages
8413 19 00	Other
8413 20 00	Hand pumps other than those tariff items 8413 11 & 8413 19
8413 30 00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines
8413 40 00	Concrete pumps
8413 50 00	Other reciprocating positive displacement pumps
8413 60 00	Other rotary positive displacement pumps
8413 70 00	Other centrifugal pumps
	<i>Other pumps, liquid elevators</i>
8413 81 00	Pumps
8413 82 00	Liquid elevators
	<i>Parts:</i>
8413 91 00	Of pumps
8413 92 00	Of liquid elevators
<b>8414</b>	<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters</b>
8414 10 00	Vacuum pumps
8414 20 00	Hand or foot-operated air pumps
8414 30 00	Compressors of a kind used in refrigerating equipment
8414 40 00	Air compressors mounted on a wheeled chassis for towing
	<i>Fans</i>
8414 51 00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor fan of an output not exceeding 125 W
8414 59 00	Other

8414 60 00	Hoods having a maximum horizontal side not exceeding 120 cm
8414 80 00	Other, including gas compressors
8414 90 00	Parts
<b>8415 00 00</b>	<b>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</b>
<b>8416 00 00</b>	<b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances</b>
<b>8417 00 00</b>	<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric</b>
<b>8418 00 00</b>	<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415</b>
<b>8419</b>	<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric</b>
	<i>Instantaneous or storage water heaters non-electric:</i>
8419 11 00	Instantaneous gas water heaters
8419 19 00	Other
8419 20 00	Medical, surgical or laboratory sterilizers
	<i>Dryers:</i>
8419 31 00	For agricultural products
8419 32 00	For wood, paper pulp, paper or paper board
8419 39 00	Other
8419 40 00	Distilling or rectifying plant
8419 50 00	Heat exchange units
8419 60 00	Machinery for liquefying air or other gases
	<i>Other machinery, plant and equipment:</i>
8419 81 00	For making hot drinks or for cooking or heating food
8419 89 00	Other
8419 90 00	Parts
<b>8420 00 00</b>	<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefore</b>

<b>8421 00 00</b>	<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases</b>
<b>8422 00 00</b>	<b>Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages</b>
<b>8423 00 00</b>	<b>Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds</b>
<b>8424</b>	<b>Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines</b>
8424 10 00	Fire extinguishers whether or not charged
8424 20 00	Spray guns and similar appliances
8424 30 00	Steam or sand blasting machines and similar jet projecting machines
	<i>Other appliances:</i>
8424 81 00	Agricultural or horti-cultural
8424 89 00	Other
8424 90 00	Parts
<b>8425 00 00</b>	<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks</b>
<b>8426 00 00</b>	<b>Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane</b>
<b>8427 00 00</b>	<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment</b>
<b>8428 00 00</b>	<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)</b>
<b>8429</b>	<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers</b>
	<i>Bulldozers and angledozers :</i>
8429 11 00	Track laying
8429 19 00	Other
8429 20 00	Graders and levellers

8429 30 00	Scrappers
8429 40 00	Tamping machines and road rollers
	<i>Mechanical shovels, excavators and shovel loaders:</i>
8429 51 00	Front-end shovel loaders
8429 52 00	Machinery with a 360 degrees revolving super structure
8429 59 00	Other
<b>8430 00 00</b>	<b>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</b>
<b>8431</b>	<b>Parts suitable for use solely or principally with the machinery of headings 8425 to 8430</b>
8431 10 00	Of machinery of heading 8425
8431 20 00	Of machinery of heading 8427
	<i>Of machinery of heading 8428:</i>
8431 31 00	Of lifts, skip hoists or escalators
8431 39 00	Other
	<i>Of machinery of headings 8426, 8429 or 8430 :</i>
8431 41 00	Buckets, shovels, grabs and grips
8431 42 00	Bulldozers or angledozer blades
8431 43 00	Parts of boring or sinking machinery of heading 8430
8431 49 00	Other
<b>8432</b>	<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers</b>
8432 10 00	Ploughs
	<i>Harrows, scarifiers, cultivators, weeders and hoes</i>
8432 21 00	Disc harrows
8432 29 00	Other
8432 30 00	Seeders, planters and transplanters
8432 40 00	Manure spreaders and fertiliser distributors
8432 80 00	Other machinery
8432 90 00	Parts
<b>8433</b>	<b>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437</b>
	<i>Mowers for lawns, parks or sports-grounds:</i>
8433 11 00	Powered with the cutting device rotating in a horizontal plane
8433 19 00	Other
8433 20 00	Other mowers, including cutter bars for tractor mounting
8433 30 00	Other haymaking machinery
8433 40 00	Straw or fodder balers, including pick-up balers

	<i>Other harvesting machinery; threshing machinery:</i>
8433 51 00	Combine harvester-threshers
8433 52 00	Other threshing machinery
8433 53 00	Root or tuber harvesting machinery
8433 59 00	Other
8433 60 00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce
8433 90 00	Parts
<b>8434 00 00</b>	<b>Milking machines and dairy machinery</b>
<b>8435 00 00</b>	<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages</b>
<b>8436 00 00</b>	<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders</b>
<b>8437 00 00</b>	<b>Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery</b>
<b>8438 00 00</b>	<b>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</b>
<b>8439 00 00</b>	<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard</b>
<b>8440 00 00</b>	<b>Book-binding machinery, including book-sewing machines</b>
<b>8441 00 00</b>	<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds</b>
<b>8442 00 00</b>	<b>Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for preparing or making plates, printing components; plates cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)</b>
<b>8443</b>	<b>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442, other printers, copying machines and facsimile machines, whether or not combined; parts and accessories</b>
	<i>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442:</i>
8443 11 00	Off set printing machinery, reel fed

- 8443 12 00 Off set printing machinery, sheet- fed, office type (using sheets with one side not exceeding 22cm and the other side not exceeding 36cm in the unfolded stage)
- 8443 13 00 Other offset printing machinery
- 8443 14 00 Letterpress printing machinery, reel-fed, excluding flexographic printing
- 8443 15 00 Letterpress printing machinery, other than reel-fed, excluding flexographic printing
- 8443 16 00 Flexographic printing machinery
- 8443 17 00 Gravure printing machinery
- 8443 19 00 Other
  - 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 machine or to a network
  - 8443 32 *Other, capable of connecting to an automatic data processing machine or to a network:*
    - 8443 32 10 Line printer
    - 8443 32 20 Dot matrix printer
    - 8443 32 30 Letter quality daisy wheel printer
    - 8443 32 40 Laser jet printer
    - 8443 32 50 Ink jet printer
    - 8443 32 60 Facsimile machine
    - 8443 32 90 Other
  - 8443 39 *Other:*
    - 8443 39 10 Ink-jet printing machine
    - 8443 39 20 Electrostatic photocopying apparatus operated by reproducing the original image directly onto the copy (direct process)
    - 8443 39 30 Electrostatic photocopying apparatus operated by reproducing the original image via an intermediate onto the copy (indirect process)
    - 8443 39 40 Other photocopying apparatus incorporating an optical system
    - 8443 39 50 Other photocopying apparatus of contact type
    - 8443 39 60 Thermo-copying apparatus
    - 8443 39 70 Facsimile machines not capable of getting connected to automatic data processing machine
    - 8443 39 90 Other
  - Parts and accessories:*
  - 8443 91 00 Parts and accessories of printing machinery used for printing by means of plates, cylinders and other components of heading 8442

8443 99	<i>Other:</i>
8443 99 10	Automatic document feeders of copying machines
8443 99 20	Paper feeders of copying machines
8443 99 30	Sorters of copying machines
8443 99 40	Other parts of copying machines
	<i>Parts and accessories of goods of sub-headings 8443 31, 8443 32 :</i>
8443 99 51	Ink cartridges, with print head assembly
8443 99 52	Ink spray nozzle
8443 99 59	Other
8443 99 60	Parts and accessories of goods of sub-heading 8443 39
8443 99 90	Other
<b>8444 00 00</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials</b>
<b>8445</b>	<b>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 8446 or 8447</b>
	<i>Machines for preparing textile fibres:</i>
8445 11 00	Carding machines
8445 12 00	Combing machines
8445 13 00	Drawing or roving machines
8445 19 00	Other
8445 20	<i>Textile spinning machines:</i>
	<i>Cotton spinning machines :</i>
8445 20 11	Drawing frames
8445 20 12	Intermediate frames
8445 20 13	Ring frames
8445 20 14	Roving frames
8445 20 15*	Charkha and Amber charkha
8445 20 19	Other
8445 30 00	Textile doubling or twisting machine
8445 40 00	Textile winding (including weft-winding) or reeling machine
8445 90 00	Other
<b>8446 00 00</b>	<b>Weaving machines (looms, including handlooms)</b>

8447 00 00	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
8448 00 00	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (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 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)
8449 00 00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
8450 00 00	Household or laundry-type washing machines, including machines which both wash and dry
8451 00 00	Machinery (other than machines of heading 8450) 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
8452 00 00	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles
8453 00 00	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
8454 00 00	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
8455 00 00	Metal-rolling mills and rolls therefor
8456 00 00	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electrochemical, electron beam, ionic -beam or plasma arc processes
8457 00 00	Machining centres, unit construction machines (single station) and multi-station transfer machines for working metal
8458 00 00	Lathes (including turning centres) for removing metal



<b>8459 00 00</b>	<b>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 8458</b>
<b>8460 00 00</b>	<b>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 8461</b>
<b>8461 00 00</b>	<b>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</b>
<b>8462 00 00</b>	<b>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</b>
<b>8463 00 00</b>	<b>Other machine-tools for working metal, or cermets, without removing material</b>
<b>8464</b>	<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass</b>
8464 10 00	Sawing machine
8464 20 00	Grinding or polishing machines
8464 90 00	Other
<b>8465 00 00</b>	<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials</b>
<b>8466</b>	<b>Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool, for working in the hand</b>
8466 10 00	Tool holders and self-opening dieheads
8466 20 00	Work holders
8466 30 00	Dividing heads and other special attachments for machine-tools <i>Other:</i>
8466 91 00	For machines of heading 8464
8466 92 00	For machines of heading 8465
8466 93 00	For machines of headings 8456 to 8461
8466 94 00	For machines of heading 8462 or 8463

<b>8467 00 00</b>	<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor</b>
<b>8468 00 00</b>	<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances</b>
<b>8469</b>	<b>Typewriters other than printers of heading 8443 ; word-processing machines</b> <i>Typewriters other than printers of heading 8443 ; word processing machines:</i>
8469 00 10	Word-processing machines
8469 00 20	Automatic typewriters
8469 00 30	Braille typewriters, electric
8469 00 40	Braille typewriters, non-electric
8469 00 90	Other typewriters, electric or non-electric
<b>8470</b>	<b>Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers</b> Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions <i>Other electronic calculating machines:</i>
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
8470 21 00	Incorporating a printing device
8470 29 00	Other
8470 30 00	Other calculating machines
8470 50 00	Cash registers
8470 90 00	Other
<b>8471</b>	<b>Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included</b> <i>Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:</i>
8471 30	<i>Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:</i>
8471 30 10	Personal computer
8471 30 90	Other
8471 41	<i>Other automatic data processing machines:</i> <i>Comprising in the same housing at least a central processing unit and an input and output unit , whether or not combined:</i>

8471 41 10	Micro computer
8471 41 20	Large or main frame computer
8471 41 90	Other
8471 49 00	Other, presented in the form of systems
8471 50 00	Processing units other than those of sub-headings 8471 41, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units
8471 60	<i>Input or output units, whether or not containing storage units in the same housing:</i>
8471 60 10	Combined input or output units
8471 60 24	Graphic printer
8471 60 25	Plotter
8471 60 29	Other
8471 60 40	Keyboard
8471 60 50	Scanners
8471 60 60	Mouse
8471 60 90	Other
8471 70	<i>Storage units:</i>
8471 70 10	Floppy disc drive
8471 70 20	Hard disc drive
8471 70 30	Removable or exchangeable disc drives
8471 70 40	Magnetic tape drives
8471 70 50	Cartridge tape drives
8471 70 60	CD-ROM drive
8471 70 70	Digital video disc drive
8471 70 90	Other
8471 80 00	Other units of automatic data processing machines
8471 90 00	Other
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<b>8472 00 00</b>	<b>Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)</b>
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<b>8473</b>	<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472</b>
8473 10 00	Parts and accessories of the machines of heading 8469 <i>Parts and accessories of the machines of heading 8470 :</i>
8473 21 00	Of the electronic calculating machines of tariff items 8470 10 00, 8470 21 00 or 8470 29 00
8473 29 00	Other

8473 30 00	Parts and accessories of the machines of heading 8471
8473 40 00	Parts and accessories of the machines of heading 8472
8473 50 00	Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472
<b>8474 00 00</b>	<b>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</b>
<b>8475 00 00</b>	<b>Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines or manufacturing or hot working glass or glassware</b>
<b>8476 00 00</b>	<b>Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines</b>
<b>8477 00 00</b>	<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter</b>
<b>8478 00 00</b>	<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter</b>
<b>8479 00 00</b>	<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter</b>
<b>8480 00 00</b>	<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics</b>
<b>8481 00 00</b>	<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves</b>
<b>8482 00 00</b>	<b>Ball or roller bearings</b>
<b>8483 00 00</b>	<b>Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)</b>
<b>8484 00 00</b>	<b>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</b>

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**packings; mechanical seals**

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**8486 00 00** **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**

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**8487 00 00** **Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter**

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## **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 7011;
- (c) machines and apparatus of heading 8486
- (d) vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or
- (e) electrically heated furniture of Chapter 94.

2. Headings 8501 to 8504 do not apply to goods described in headings 8511, 8512, 8540, 8541 or 8542. However, metal tank mercury arc rectifiers remain classified in heading 8504.

3. Heading 8509 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 vegetables juice extractors, of any weight;
- (b) other machines provided the weight of such machines does not exceed 20kg.

The heading does not, however, apply to fans and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 8414), centrifugal clothes-dryers (heading 8421), dish washing machines (heading 8422), household

washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electro-thermic appliances (heading 8516).

4. For the purpose of heading 8523:

(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 E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5. For the purposes of heading 8534, "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, semi-conductor 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 8542.

6. For the purpose of heading 8536, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

7. Heading 8537 does not include cordless infra red devices for the remote control of television receivers or other electrical equipment (heading 8543)

8. For the purposes of headings 8541 and 8542:

(a) "diodes, transistors and similar semi-conductor devices" are semi-conductor 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 semi-conductor material (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 semi-conductor technology, are combined to all intents and purposes indivisibly, by interconnections or inter connecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multi chip 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.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in this Schedule, except in the case of heading 8523, -which might cover them by reference to, in particular, their function.

9. For the purposes of heading 8548, “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.

**Supplementary Note:**

For the purposes of heading 8523, “Information Technology software” means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item	Description of goods
1	2
<b>8501</b>	<b>Electric motors and generators (excluding generating sets)</b>
8501 10	<i>Motors of an output not exceeding 37.5W</i> <i>DC Motor:</i>
8501 10 11	Micro motor
8501 10 12	Stepper motor
8501 10 13	Wiper motor
8501 10 19	Other
8501 10 20	AC motor
8501 20 00	Universal AC or DC motors of an output exceeding 37.5W <i>Other DC motors; DC generators:</i>
8501 31 00	Of an output not exceeding 750W
8501 32 00	Of an output exceeding 750W but not exceeding 75kW
8501 33 00	Of an output exceeding 75kW but not exceeding 375kW
8501 34 00	Of an output exceeding 375kW
8501 40 00	Other AC motors, single phase

	<i>Other AC motors, multi-phase</i>
8501 51 00	Of an output not exceeding 750W
8501 52 00	Of an output exceeding 750W but not exceeding 75kW
8501 53 00	Of an output exceeding 75kW
	<i>AC generators (alternators):</i>
8501 61 00	Of an output not exceeding 75kVA
8501 62 00	Of an output exceeding 75kVA but not exceeding 375kVA
8501 63 00	Of an output exceeding 375kVA but not exceeding 750kVA
8501 64 00	Of an output exceeding 750kVA
<b>8502 00 00</b>	<b>Electric generating sets and rotary converters</b>
<b>8503</b>	<b>Parts suitable for use solely or principally with the machines of heading 8501 or 8502</b>
8503 00 10	Parts of generator (AC or DC)
	<i>Parts of electric motor:</i>
8503 00 21	Of DC motor
8503 00 29	Other
8503 00 90	Other
<b>8504</b>	<b>Electrical transformers, static converters (for example, rectifiers) and inductors</b>
8504 10 00	Ballasts for discharge lamps or tubes
	<i>Liquid dielectric transformers:</i>
8504 21 00	Having a power handling capacity not exceeding 650kVA
8504 22 00	Having a power handling capacity exceeding 650kVA but not exceeding 10000 kVA
8504 23 00	Having a power handling capacity exceeding 10000 kVA
	<i>Other transformers:</i>
8504 31 00	Having a power handling capacity not exceeding 1kVA
8504 32 00	Having a power handling capacity exceeding 1kVA but not exceeding 16 kVA
8504 33 00	Having a power handling capacity exceeding 16kVA but not exceeding 500 kVA
8504 34 00	Having a power handling capacity exceeding 500 kVA
8504 40	<i>Static converters:</i>
8504 40 10	Electric inverter
8504 40 20	Rectifier
8504 40 30	Battery charger
8504 40 40	Voltage regulator and stabilizer (other than automatic)
8504 40 90	Other



8504 50 00	Other inductors
8504 90 00	Parts
<b>8505</b>	<b>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</b> <i>Permanent magnets and articles intended to become permanent magnets after magnetisation:</i>
8505 11 00	Of metal
8505 19 00	Other
8505 20 00	Electro-magnetic couplings, clutches and brakes
8505 90 00	Other, including parts
<b>8506 00 00</b>	<b>Primary cells and primary batteries</b>
<b>8507 00 00</b>	<b>Electric accumulators, including separators therefor, whether or not rectangular (including square)</b>
<b>8508 00 00</b>	<b>Vacuum cleaners</b>
<b>8509</b>	<b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508</b>
8509 40 00	Food grinders and mixers; fruit or vegetable juice extractors
8509 80 00	Other appliances
8509 90 00	Parts
<b>8510 00 00</b>	<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor</b>
<b>8511 00 00</b>	<b>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 cutouts of a kind used in conjunction with such engines</b>
<b>8512 00 00</b>	<b>Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles</b>
<b>8513 00 00</b>	<b>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512</b>
<b>8514 00 00</b>	<b>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</b>

8515 00 00	<b>Electric (including electrically heated gas), laser or other light or photo 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</b>
<hr/>	
8516	<b>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 8545</b>
8516 10 00	Electric instantaneous or storage water heaters and immersion heaters <i>Electric space heating apparatus and electric soil heating apparatus:</i>
8516 21 00	Storage heating radiators
8516 29 00	Other <i>Electro-thermic hair-dressing or hand-drying apparatus:</i>
8516 31 00	Hair dryers
8516 32 00	Other hair-dressing apparatus
8516 33 00	Hand-drying apparatus
8516 40 00	Electric smoothing irons
8516 50 00	Microwave ovens
8516 60 00	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters <i>Other electro-thermic appliances including coffee or tea makers, toasters :</i>
8516 71 00	Coffee or tea makers
8516 72 00	Toasters
8516 79 00	Other
8516 80 00	Electric heating resistors
8516 90 00	Parts
<hr/>	
8517	<b>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 8443, 8525, 8527 or 8528</b> <i>Telephone sets, including telephones for cellular networks or for other wireless networks:</i>
8517 11 00	Line telephone sets with cordless handsets

8517 12 00	Telephones for cellular networks or for other wireless networks
8517 18 00	Other <i>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):</i>
8517 61 00	Base stations <i>Machines for the reception, conversion and transmission or</i>
8517 62	<i>regeneration of voice, images or other data, including</i> <i>switching and routing apparatus:</i>
8517 62 10	PLCC equipment
8517 62 20	Voice frequency telegraphy
8517 62 30	Modems (modulators-demodulators)
8517 62 40	High bit rate digital subscriber line system (HDSL)
8517 62 50	Digital loop carrier system (DLC)
8517 62 60	Synchronous digital hierarchy system (SDH)
8517 62 70	Multiplexers, statistical multiplexers
8517 62 90	Other
8517 69	<i>Other:</i>
8517 69 10	ISDN System
8517 69 20	ISDN terminal adaptor
8517 69 30	Routers
8517 69 40	X 25 Pads
8517 69 50	Subscriber end equipment
8517 69 60	Set top boxes for gaining access to internet
8517 69 70	Attachments for telephones
8517 69 90	Other
8517 70 00	Parts

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<b>8518</b>	<b>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio frequency electric amplifiers; electric sound amplifier set</b>
8518 10 00	Microphones and stands therefor <i>Loudspeakers, whether or not mounted in their enclosures:</i>
8518 21 00	Single loud speakers, mounted in their enclosure
8518 22 00	Multiple loud speakers, mounted in the same enclosures
8518 29 00	Other Headphones and earphones, whether or not combined with a
8518 30 00	microphone, and sets consisting of a microphone and one or more loudspeakers

8518 40 00	Audio-frequency electric amplifiers
8518 50 00	Electric sound amplifier sets
8518 90 00	Parts
<b>8519</b>	<b>Sound recording or reproducing apparatus</b>
8519 20 00	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment
8519 30 00	Turntables (recorddecks)
8519 50 00	Telephone answering machines
	<i>Other apparatus:</i>
8519 81 00	Using magnetic, optical or semiconductor media
8519 89	<i>Other:</i>
8519 89 10	Audio compact disc player
8519 89 20	Compact disc changer including mini disc player or laser disc player
8519 89 30	Time code recorder
8519 89 40	MP3 Player
8519 89 90	Other
<b>8521 00 00</b>	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner</b>
<b>8522</b>	<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521</b>
8522 10 00	Pick-up cartridges
8522 90 00	Other
<b>8523</b>	<b>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters production of discs, but excluding products of Chapter 37</b>
	<i>Magnetic media:</i>
8523 21 00	Cards incorporating a magnetic stripe
8523 29	<i>Other:</i>
8523 29 10	Audio cassettes
8523 29 20	Video cassettes
8523 29 30	Video magnetic tape including those in hubs and reels , rolls, pancakes and jumbo rolls
8523 29 40	¾" and 1" video cassettes
8523 29 50	½" video cassettes suitable to work with betacam, betacam SP/MII and VHS type VCR
8523 29 60	Other video cassettes and tapes ¾" and 1" video cassettes
8523 29 70	All kinds of magnetic discs
8523 29 80	Cartridge tape

8523 29 90	Other
8523 40	<i>Optical media:</i>
8523 40 10	Matrices for production of records, prepared record blank
8523 40 20	Cartridge tape
8523 40 30	½" Video cassette suitable to work with digital VCR
8523 40 40	Compact disc (Audio)
8523 40 50	Compact disc (Video)
8523 40 60	Blank master discs (that is , substrate) for producing stamper for compact disc
8523 40 70	Stamper for CD audio , CD video and CD-ROM
8523 40 80	Digital video disc
8523 40 90	Other
	<i>Semi-Conductor media:</i>
8523 51 00	Solid state non-volatile storage devices
8523 52	<i>Smart Cards:</i>
8523 52 10	SIM Cards
8523 52 20	Memory Cards
8523 52 90	Other
8523 59	<i>Other semi-conductor media:</i>
8523 59 10	Proximity cards and tags
8523 59 90	Other
8523 80	<i>Other :</i>
8523 80 10	Gramophone records
8523 80 20	Information technology software
8523 80 30	Audio-visual news or audio visual views
8523 80 40	Children's video films
8523 80 50	Video tapes of educational nature
8523 80 60	2- D/ 3D computer graphics
8523 80 90	Other

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<b>8525</b>	<b>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</b>
8525 50 00	Transmission apparatus
8525 60 00	Transmission apparatus incorporating reception apparatus
8525 80 00	Television cameras, digital cameras and video camera recorders

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<b>8526 00 00</b>	<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</b>
<b>8527</b>	<b>Reception apparatus for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock</b>
	<i>Radio-broadcast receivers capable of operating without an external source of power:</i>
8527 12 00	Pocket-size radio cassette-players
8527 13 00	Other apparatus combined with sound recording or reproducing apparatus
8527 19 00	Other
	<i>Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:</i>
8527 21 00	Combined with sound recording or reproducing apparatus
8527 29 00	Other
	<i>Other:</i>
8527 91 00	Combined with sound recording or reproducing apparatus
8527 92 00	Not combined with sound recording or reproducing apparatus but combined with a clock
	<i>Other:</i>
8527 99	<i>Radio communication receivers:</i>
8527 99 11	Radio pagers
8527 99 12	Demodulators
8527 99 19	Other radio communication receivers
8527 99 90	Other
<b>8528</b>	<b>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</b>
	<i>Cathode-ray tube monitors:</i>
8528 41 00	Of a kind solely or principally used in an automatic data processing system of heading 8471
8528 49 00	Other
	<i>Other Monitors:</i>
8528 51 00	Of a kind solely or principally used in an automatic data processing system of heading 8471
8528 59 00	Other
	<i>Projectors:</i>
8528 61 00	Of a kind solely or principally used in an automatic data processing system of heading 8471
8528 69 00	Other

	<i>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</i>
8528 71 00	Not designed to incorporate a video display or screen
8528 72 00	Other, colour
8528 73 00	Other, black and white or other monochrome
<b>8529</b>	<b>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528</b>
8529 10 00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith
8529 90 00	Other
<b>8530</b>	<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608 )</b>
8530 10 00	Equipment for railways or tramways
8530 80 00	Other equipment
8530 90 00	Parts
<b>8531</b>	<b>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530</b>
8531 10 00	Burglar or fire alarms and similar apparatus
8531 20 00	Indicator panels incorporating liquid crystal devices(LCD) or light emitting diodes (LED)
8531 80 00	Other apparatus
8531 90 00	Parts
<b>8532 00 00</b>	<b>Electrical capacitors, fixed, variable or adjustable (pre-set)</b>
<b>8533 00 00</b>	<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors</b>
<b>8534 00 00</b>	<b>Printed circuits</b>
<b>8535</b>	<b>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</b>
8535 10 00	Fuses
	<i>Automatic circuit breakers:</i>
8535 21 00	For a voltage of less than 72.5 kV
8535 29 00	Other
8535 30 00	Isolating switches and make-and-break switches

8535 40 00	Lightening arrestors, voltage limiters and surge suppressors
8535 90	<i>Other:</i>
8535 90 10	Motor starters for AC motors
8535 90 20	Control gear and starters for DC motors
8535 90 30	Other control and switchgears
8535 90 40	Junction boxes
8535 90 90	Other
<hr/>	
<b>8536</b>	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts ; connectors for optical fibres, optical fibre bundles or cables.</b>
8536 10 00	Fuses
8536 20 00	Automatic circuit breakers
8536 30 00	Other apparatus for protecting electrical circuits
	<i>Relays:</i>
8536 41 00	For a voltage not exceeding 60V
8536 49 00	Other
8536 50 00	Other switches
	<i>Lamp holders, plugs and sockets:</i>
8536 61 00	Lamp holders
8536 69 00	Other
8536 70 00	Connectors for optical fibres, optical fibre bundles or cables
8536 90	<i>Other apparatus:</i>
8536 90 10	Motor starters for AC motors
8536 90 20	Motor starters for DC motors
8536 90 30	Junction boxes
8536 90 90	Other
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<b>8537 00 00</b>	<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, 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 8517</b>
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<b>8538</b>	<b>Parts suitable for use solely or principally with the apparatus of headings 8535, 8536 or 8537</b>
8538 10 00	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus



8538 90 00	Other
<b>8539 00 00</b>	<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra- red lamps; arc-lamps</b>
<b>8540 00 00</b>	<b>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)</b>
<b>8541 00 00</b>	<b>Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals</b>
<b>8542</b>	<b>Electronic integrated circuits</b>
8542 31 00	Processors and controllers, whether or not combined with memories , converters, logic circuits, amplifiers, clock and timing circuits, or other circuits
8542 32 00	Memories
8542 33 00	Amplifiers
8542 39 00	Other
8542 90 00	Parts
<b>8543</b>	<b>Electrical machines and apparatus having individual functions, not specified or included elsewhere in this chapter</b>
8543 10 00	Particle accelerators
8543 20 00	Signal generators
8543 30 00	Machines and apparatus for electroplating , electrolysis or electrophoresis
8543 70 00	Other machines and apparatus
8543 90 00	Parts
<b>8544</b>	<b>Insulated (including enamelled or anodised) wire, cable (including co- axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors</b>
	<i>Winding wire:</i>
8544 11 00	Of copper
8544 19 00	Other
8544 20 00	Co-axial cable and other co-axial electric conductors
8544 30 00	Ignition wiring sets and other wiring sets of kind used in vehicles , aircraft or ships
	<i>Other electric conductors , for a voltage not exceeding 1000v:</i>
8544 42 00	Fitted with connectors

8544 49 00	Other
8544 60 00	Other electric conductors , for a voltage exceeding 1000v
8544 70 00	Optical fibre cables
<b>8545</b>	<b>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</b> <i>Electrodes:</i>
8545 11 00	Of a kind used for furnaces
8545 19 00	Other
8545 20 00	Brushes
8545 90 00	Other
<b>8546 00 00</b>	<b>Electrical insulators of any material</b>
<b>8547 00 00</b>	<b>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 the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material</b>
<b>8548 00 00</b>	<b>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</b>

## SECTION XVII

### VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

**Chapter 86 | Chapter 87 | Chapter 88 | Chapter 89**

**Notes:**

1. This Section does not cover articles of heading 9503 or 9508 or bobsleighs, toboggans and the like of heading 9506.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

- (a) joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016);
- (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 8306;
- (e) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
- (f) electrical machinery or equipment (Chapter 85);
- (g) articles of Chapter 90;
- (h) articles of Chapter 91;
- (ij) arms (Chapter 93);
- (k) lamps or lighting fittings of heading 9405; or
- (l) brushes of a kind used as parts of vehicles (heading 9603).

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 of accessory.

4. For the purposes of this Section:

- (a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
- (b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
- (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 4406 or 6810);
  - (b) railway or tramway track construction material of iron or steel of heading 7302 ; or
  - (c) electrical signalling, safety or traffic control equipment of heading 8530.
2. Heading 8607 applies, *inter alia*, to:
  - (a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - (b) frames, under frames, bogies and bissel-bogies;
  - (c) axle boxes, brake gear;
  - (d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - (e) coachwork.
3. Subject to the provisions of Note 1 above, heading 8608 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.

Tariff Item	Description of goods
1	2
8601 00 00	Rail locomotives powered from an external source of electricity or by electric accumulators
8602 00 00	Other rail locomotives; locomotive tenders
8603 00 00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
8604 00 00	Railway or tramway maintenance or service vehicles whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles)
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 8604)
8606 00 00	Railway or tramway goods vans and wagons, not self-propelled
8607 00 00	Parts of railway or tramway locomotives or rolling-stock
8608 00 00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing
8609 00 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport

## 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, fertilizers or other goods.

Machines and working tools designed for fitting to tractors of heading 8701 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 8702 to 8704, and not in heading 8706.

4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9503.

Tariff Item	Description of goods
1	2
<b>8701 00 00</b>	<b>Tractors (other than tractors of heading 8709)</b>
<b>8702 00 00</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver</b>
<b>8703 00 00</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars</b>
<b>8704 00 00</b>	<b>Motor vehicles for the transport of goods</b>
<b>8705 00 00</b>	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, spraying lorries, mobile workshops, mobile radiological units)</b>
<b>8706 00 00</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705</b>
<b>8707 00 00</b>	<b>Bodies (including cabs), for the motor vehicles of headings 8701 to 8705</b>
<b>8708 00 00</b>	<b>Parts and accessories of the motor vehicles of headings 8701 to 8705</b>
<b>8709 00 00</b>	<b>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</b>
<b>8710 00 00</b>	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles</b>
<b>8711 00 00</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars;</b>
<b>8712</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised</b>
8712 00 10	Bicycles

8712 00 90	Other
<b>8713</b>	<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled</b>
8713 10 00	Not mechanically propelled
8713 90 00	Other
<b>8714</b>	<b>Parts and accessories of vehicles of headings 8711 to 8713</b>
	<i>Of motorcycles (including mopeds) :</i>
8714 11 00	Saddles
8714 19 00	Other
8714 20	<i>Of carriages for disabled persons:</i>
8714 20 10	Mechanically propelled
8714 20 20	Non-mechanically propelled
8714 20 90	Other
	<i>Other :</i>
8714 91 00	Frames and forks, and parts thereof
8714 92	<i>Wheel rims and spokes :</i>
8714 92 10	Bicycle rims
8714 92 20	Bicycle spokes
8714 92 90	Other
8714 93	<i>Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :</i>
8714 93 10	Bicycle hubs
8714 93 20	Bicycle free- wheels
8714 93 90	Other
8714 94 00	Brakes, including coaster braking hubs and hub brakes, and parts thereof
8714 95	<i>Saddles :</i>
8714 95 10	Bicycle saddles
8714 95 90	Other
8714 96 00	Pedals and crank-gear, and parts thereof
8714 99	<i>Other :</i>
8714 99 10	Bicycle chain
8714 99 20	Bicycle wheels
8714 99 90	Other
<b>8715 00 00</b>	<b>Baby carriages and parts thereof</b>
<b>8716</b>	<b>Trailers and semi- trailers; other vehicles, not mechanically propelled; parts thereof</b>
8716 10 00	Trailers and semi-trailers of the caravan type, for housing or camping

8716 20 00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes . <i>Other trailers and semi-trailers for the transport of goods:</i>
8716 31 00	Tanker trailers and tanker semi-trailers
8716 39 00	Other
8716 40 00	Other trailers and semi-trailers
8716 80	<i>Other vehicles :</i>
8716 80 10	Hand propelled vehicles (eg. Hand carts, rickshaws, and the like)
8716 80 20	Animal drawn vehicles
8716 80 90	Other
8716 90	<i>Parts :</i>
8716 90 10	Parts and accessories of trailers
8716 90 90	Other

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## CHAPTER - 88

### Aircraft, spacecraft, and parts thereof

Tariff Item	Description of goods
1	2
<b>8801 00 00</b>	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft</b>
<b>8802 00 00</b>	<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles</b>
<b>8803 00 00</b>	<b>Parts of goods of heading 8801 or 8802</b>
<b>8804 00 00</b>	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto</b>
<b>8805 00 00</b>	<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles</b>



## CHAPTER-89

### **Ships, boats and floating structures**

**Note:**

A hull, an unfinished or incomplete vessel, assembled, unassembled, or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>8901 00 00</b>	<b>Cruise ships, excursion boats , ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods</b>
<b>8902</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products</b>
8902 00 10	Trawlers and other fishing vessels
8902 00 20*	Non-mechanised fishing boats
8902 00 90	Other
<b>8903 00 00</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes</b>
<b>8904 00 00</b>	<b>Tugs and pusher craft</b>
<b>8905 00 00</b>	<b>Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms</b>
<b>8906 00 00</b>	<b>Other vessels, including warships and lifeboats other than rowing boats</b>
<b>8907 00 00</b>	<b>Other floating structures ( for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)</b>
<b>8908 00 00</b>	<b>Vessels and other floating structures for breaking up</b>

## 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 | Chapter 91 | Chapter 92**

#### **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 4016), of leather or of composition leather (heading 4205) or textile material (heading 5911);
- (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 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;
- (d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);
- (e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;
- (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 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423 ); lifting or handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools, of heading 8466, 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 8470); valves or other appliance of heading 8481; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials); of heading 8486.

(h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519); sound-heads (heading 8522 ); television cameras, digital cameras and video camera recorders (heading 8525 ) radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); connectors for optical fibres , optical fibre bundles or cables (heading 8536 ); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544

(ij) searchlights or spotlights of heading 9405;

(k) articles of Chapter 95;

(l) capacity measures, which are to be classified according to their constituent material;  
or

(m) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 3923 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 8487, 8548 or 9033) 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 9010, 9013 or 9031) 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 9033.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 9005 does not apply to telescopic sight 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 9013.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.

6. For the purpose of heading 9021, the expression "orthopedic appliances" means appliances for:

i. preventing or correcting bodily deformities; or

ii. supporting or holding parts of the body following an illness, operation or injury. Orthopedic appliances include footwear and special insoles designed to correct orthopedic 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 9032 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, stabilised against disturbances, constantly or periodically measuring its actual value.

Tariff Item	Description of goods
1	2
<b>9001</b>	<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; 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</b>
9001 10 00	Optical fibres, optical fibres bundles and cables
9001 20 00	Sheets and plates of polarising material
9001 30 00	Contact lenses
9001 40 00	Spectacle lenses of glass
9001 50 00	Spectacle lenses of other materials
9001 90 00	Other
<b>9002 00 00</b>	<b>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked</b>
<b>9003 00 00</b>	<b>Frames and mountings for spectacles, goggles or the like, and parts thereof</b>
<b>9004</b>	<b>Spectacles, goggles and the like, corrective, protective or other</b>
9004 10 00	Sunglasses
9004 90 00	Other
<b>9005</b>	<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy</b>
9005 10 00	Binoculars
9005 80 00	Other instruments
9005 90 00	Parts and accessories (including mountings)
<b>9006 00 00</b>	<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of heading 8539</b>
<b>9007 00 00</b>	<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus</b>
<b>9008 00 00</b>	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers</b>

<b>9010</b>	<b>Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this chapter; negatoscopes; projection screens</b>
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
9010 50 00	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes
9010 60 00	Projection screens
9010 90 00	Parts and accessories
<b>9011 00 00</b>	<b>Compound optical microscopes, including those for photomicro-graphy, cinephotomicrography or microprojection</b>
<b>9012 00 00</b>	<b>Microscopes other than optical microscopes; diffraction apparatus</b>
<b>9013</b>	<b>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 else where in this chapter</b>
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:
9013 20 00	Lasers, other than laser diodes
9013 80	<i>Other devices, appliances and instruments:</i>
9013 80 10	Liquid crystal devices (LCD)
9013 80 90	Other
9013 90	<i>Parts and accessories:</i>
9013 90 10	For liquid crystal devices (LCD)
9013 90 90	Other
<b>9014 00 00</b>	<b>Direction finding compasses; other navigational instruments and appliances</b>
<b>9015 00 00</b>	<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; range finders</b>
<b>9016 00 00</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights</b>

9017 00 00	<b>Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter</b>
9018	<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electromedical apparatus and sight-testing instruments</b>
	Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters):
9018 11 00	Electro- cardiographs
9018 12 00	Ultrasonic scanning apparatus
9018 13 00	Magnetic resonance imaging apparatus
9018 14 00	Scientigraphic apparatus
9018 19 00	Other
9018 20 00	Ultra-violet or infra-red ray apparatus
	<i>Syringes, needles, catheters, cannulae and the like:</i>
9018 31 00	Syringes, with or without needles
9018 32 00	Tubular metal needles and needles for sutures
9018 39 00	Other
	<i>Other instruments and appliances, used in dental sciences:</i>
9018 41 00	Dental drill engines, whether or not combined on a single base with other dental equipment
9018 49 00	Other
9018 50 00	Other ophthalmic instruments and appliances
9018 90 00	Other instruments and appliances
9019 00 00	<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</b>
9020 00 00	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</b>
9021	<b>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</b>
9021 10 00	Orthopaedic or fracture appliances
	<i>Artificial teeth and dental fittings:</i>

9021 21 00	Artificial teeth
9021 29 00	Other <i>Other artificial parts of the body :</i>
9021 31 00	Artificial joints
9021 39 00	Other
9021 40 00	Hearing aids, excluding parts and accessories
9021 50 00	Pacemakers for stimulating heart muscles, excluding parts and accessories
9021 90	<i>Other:</i>
9021 90 10	Parts and accessories of hearing aids
9021 90 90	Other
<b>9022 00 00</b>	<b>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</b>
<b>9023 00 00</b>	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses</b>
<b>9024 00 00</b>	<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)</b>
<b>9025 00 00</b>	<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments</b>
<b>9026 00 00</b>	<b>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, heatmeters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032</b>
<b>9027 00 00</b>	<b>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</b>
<b>9028 00 00</b>	<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor</b>



<b>9029 00 00</b>	<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes</b>
<b>9030</b>	<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionising radiations</b>
9030 10 00	Instruments and apparatus for measuring or detecting ionizing radiations
9030 20 00	Oscilloscopes and oscillographs <i>Other instruments and apparatus , for measuring or checking voltage, current, resistance or power:</i>
9030 31 00	Multi-meters without a recording device
9030 32 00	Multi-meters with a recording device
9030 33	<i>Other, without a recording device:</i>
9030 33 10	Ammeters, volt meters and watt meters
9030 33 20	Spectrum resistance meters
9030 33 30	Capacitance meters
9030 33 40	Frequency measuring apparatus
9030 33 50	Megar meters
9030 33 90	Other
9030 39 00	Other, with a recording device
9030 40 00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) <i>Other instruments and apparatus:</i>
9030 82 00	For measuring or checking semi-conductor wafers or devices
9030 84 00	Other, with a recording device
9030 89 00	Other
9030 90 00	Parts and accessories
<b>9031 00 00</b>	<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors</b>
<b>9032</b>	<b>Automatic regulating or controlling instruments and apparatus</b>
9032 10 00	Thermostats
9032 20 00	Manostats <i>Other instruments and apparatus:</i>
9032 81 00	Hydraulic or pneumatic
9032 89 00	Other

9032 90 00 Parts and accessories

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**9033 00 00 Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90**

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## CHAPTER-91

### Clocks and watches and parts hereof

**Notes:**

1. This Chapter does not cover:

- (a) clock or watch glasses or weights (classified according to their constituent material);
- (b) watch chains (heading 7131 or 7117, 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 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);
- (d) bearing balls (heading 7326 or heading 8482, as the case may be);
- (e) articles of heading 8412 constructed to work without an escapement;
- (f) ball bearings (heading 8482);
- (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 9101 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 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>9101 00 00</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal</b>
<b>9102 00 00</b>	<b>Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101</b>
<b>9103 00 00</b>	<b>Clocks with watch movements, excluding clocks of heading 9104</b>
<b>9104 00 00</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels</b>
<b>9105 00 00</b>	<b>Other clocks</b>
<b>9106 00 00</b>	<b>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)</b>
<b>9107 00 00</b>	<b>Time switches with clock or watch movement or with synchronous motor</b>
<b>9108 00 00</b>	<b>Watch movements, complete and assembled</b>
<b>9109 00 00</b>	<b>Clock movements, complete and assembled</b>
<b>9110 00 00</b>	<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements</b>
<b>9111 00 00</b>	<b>Watch cases and parts thereof</b>
<b>9112 00 00</b>	<b>Clock cases and cases of a similar type for other goods of this chapter, and parts thereof</b>
<b>9113 00 00</b>	<b>Watch straps, watch bands and watch bracelets, and parts thereof</b>
<b>9114 00 00</b>	<b>Other clock or watch parts</b>

## 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 9503);

(d) brushes for cleaning musical instruments (heading 9603); or

(e) Collectors' pieces or antiques (Heading 9705 or 9706)

2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 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 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
<b>9201 00 00</b>	<b>Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments</b>
<b>9202 00 00</b>	<b>Other string musical instruments (for example, guitars, violins, harps)</b>
<b>9205 00 00</b>	<b>Other wind musical instruments (for example, clarinets, trumpets, bagpipes )</b>
<b>9206 00 00</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)</b>
<b>9207 00 00</b>	<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs,</b>

**guitars, accordions)**

<b>9208 00 00</b>	<b>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments</b>
<b>9209 00 00</b>	<b>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</b>

## **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 8710);
- (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 9705 or 9706).

2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

Tariff Item	Description of goods
1	2
9301 00 00	Military weapons, other than revolvers, pistols and the arms of heading 9307
9302 00 00	Revolvers and pistols, other than those of heading 9303 or 9304
9303 00 00	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)
9304 00 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307
9305 00 00	Parts and accessories of articles of headings 9301 to 9304
9306 00 00	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
9307 00 00	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor

## SECTION XX

### MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94 | Chapter 95 | Chapter 96

#### CHAPTER-94

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated building**

**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 7009;
- (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 8303;
- (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418 ; furniture specially designed for sewing machines (heading 8452);
- (f) lamps and lighting fittings of Chapter 85;
- (g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518 ), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
- (h) articles of heading 8714;
- (ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
- (k) articles of Chapter 91 (for example, clocks and clock cases); or
- (l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505 ).

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) cupboards, bookcases, other shelved furniture and unit furniture; and
- (b) seats and beds.

3. (A) In headings 9401 to 9403 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 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.

4. For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Tariff Item	Description of goods
1	2
<b>9401 00 00</b>	<b>Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof</b>
<b>9402 00 00</b>	<b>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</b>
<b>9403</b>	<b>Other furniture and parts thereof</b>
9403 10 00	Metal furniture of a kind used in offices
9403 20 00	Other metal furniture
9403 30 00	Wooden furniture of a kind used in offices
9403 40 00	Wooden furniture of a kind used in the kitchen
9403 50 00	Wooden furniture of a kind used in the bed room
9403 60 00	Other wooden furniture
9403 70 00	Furniture of plastics
	<i>Furniture of other materials, including cane, osier, bamboo or similar materials :</i>
9403 81 00	Of bamboo or rattan
9403 89 00	Other
9403 90 00	Parts
<b>9404</b>	<b>Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered</b>
9404 10 00	Mattress supports
	<i>Mattresses:</i>
9404 21 00	Of cellular rubber or plastics, whether or not covered
9404 29 00	Of other materials
9404 30 00	Sleeping bags
9404 90 00	Other



<b>9405</b>	<b>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</b>
9405 10 00	Chandliers and other electric ceiling or other wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares
9405 20 00	Electric table, desk , bedside or floor standing lamp
9405 30 00	Lighting sets of a kind used for christmas trees
9405 40 00	Other electric lamps and lighting fittings:
9405 50	<i>Non-electric lamps and lighting fittings:</i>
9405 50 10	Hurricane lanterns
9405 50 20	Miners' safety lamps
	<i>Oil pressure lamps:</i>
9405 50 31	Kerosene pressure lanterns
9405 50 39	Other
9405 50 40	Solar lanterns/lamps
	<i>Other oil lamps:</i>
9405 50 51	Metal
9405 50 59	Other
9405 60 00	Illuminated signs, illuminated name-plates and the like
	<i>Parts:</i>
9405 91 00	Of glass
9405 92 00	Of plastics
9405 99 00	Other
<b>9406 00 00</b>	<b>Prefabricated buildings</b>

## CHAPTER-95

### Toys, games and sports requisites; parts and accessories thereof

#### Notes:

1. This Chapter does not cover:

- (a) Candles (heading 3406);
- (b) fireworks or other pyrotechnic articles of heading 3604;
- (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 4206 or Section XI;
- (d) sports bags or other containers of heading 4202, 4303 or 4304;
- (e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

- (f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
- (i j) unmounted glass eyes for dolls or other toys, of heading 7018;
- (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 8306;
- (m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);
- (n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) children’s bicycles (heading 8712);
- (p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
- (r) decoy calls or whistles (heading 9208);
- (s) arms or other articles of Chapter 93;
- (t) electric garlands of all kinds (heading 9405);
- (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, heading 9503 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of rule 3(b) of the General rules for Interpretation of this schedule, 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 9503 does not cover articles which, on account of their design , shape or constituent material, are identifiable as intended exclusively for animals, e.g., “pet toys’ (classification in their own appropriate heading)

Tariff Item	Description of goods
1	2
9503	<b>Tricycles, scooters, pedal cars and similar wheeled toys; dolls’ carriages; dolls; other toys; reduced-size (“scale”) models and similar recreational models, working or not;</b>

**puzzles of all kinds**

9503 00 10	Of wood
9503 00 20	Of metal
9503 00 30	Of plastics
9503 00 90	Other

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**9504 Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment**

9504 10 00	Video games of a kind used with a television receiver
9504 20 00	Articles and accessories for billiards of all kinds
9504 30 10	Other games, operated by coins, bank notes (Paper currencies), discs or other similar articles, other than bowling alley equipment
9504 30 20	Carrom board, with or without coins and strikers
9504 30 90	Other
9504 40 00	Playing cards
9504 90 00	Other

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**9505 00 00 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes**

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**9506 00 00 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or out-door games, not specified or included elsewhere in this chapter; swimming pools and paddling pools**

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**9507 Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites**

9507 10 00	Fishing rods
9507 20 00	Fish-hooks, whether or not snelled
9507 30 00	Fishing reels
9507 90 00	Other

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**9508 00 00 Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres**

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## 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 7117);
- (d) parts of general use, as defined in Note 2 of 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 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
- (f) articles of Chapter 90, for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 9018);
- (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);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (toys, games, sports requisites);
- (m) works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 9602, 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 9603, 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 9601 to 9606 or 9615, 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 9601 to 9606 and 9615 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.

Tariff Item	Description of goods
1	2
9601 00 00	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) and articles of unhardened gelatin
9603	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 <i>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:</i>
9603 21 00	Tooth brushes including dental-plate brushes
9603 29 00	Other
9603 30 00	Artists' brushes, writing brushes and similar brushes for the application of cosmetics
9603 40 00	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30); paint pads and roller
9603 50 00	Other brushes constituting parts of machines, appliances or vehicles
9603 90 00	Other
<b>9604 00 00</b>	<b>Hand sieves and hand riddles</b>
9605 00 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning
9606 00 00	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks
9607 00 00	Slide fasteners and parts thereof
9608	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

	<b>holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609</b>
9608 10 00	Ball point pens
9608 20 00	Felt tipped and other porous-tipped pens and markers <i>Fountain pens, stylograph pens and other pens:</i>
9608 31 00	Indian ink drawing pens
9608 39 00	Other
9608 40 00	Propelling or sliding pencils
9608 50 00	Sets of articles from two or more of the foregoing sub-headings
9608 60 00	Refills for ball point pens, comprising the ball point and ink-reservoir <i>Other:</i>
9608 91 00	Pen nibs and nib point
9608 99 00	Other
<b>9609</b>	<b>Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks</b>
9609 10 00	Pencils and crayons, with leads encased in a rigid sheath
9609 20 00	Pencil leads, black or coloured
9609 90	<i>Other :</i>
9609 90 10	Slate pencils
9609 90 20	Other pencils
9609 90 30	Pastels, drawing charcoals and writing or drawing chalks and tailors chalks
9609 90 90	Other
<b>9610 00 00</b>	<b>Slates and boards, with writing or drawing surfaces, whether or not framed</b>
<b>9611 00 00</b>	<b>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</b>
<b>9612 00 00</b>	<b>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</b>
<b>9613 00 00</b>	<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks</b>
<b>9614 00 00</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof</b>

<b>9615</b>	<b>Combs, hair-slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof</b>
	<i>Combs, hair-slides and the like:</i>
9615 11 00	Of hard rubber or plastics
9615 19 00	Other
9615 90 00	Other
<b>9616 00 00</b>	<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations</b>
<b>9617</b>	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners</b>
	<i>Vacuum flasks and other vacuum vessels, complete with cases :</i>
9617 00 11	Vacuum flasks having a capacity not exceeding 0.75 litre
9617 00 12	Vacuum flasks having a capacity exceeding 0.75 litre
9617 00 13	Casserol and other vacuum containers
9617 00 19	Other
9617 00 90	Parts (other than glass inners)
<b>9618 00 00</b>	<b>Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing</b>

## SECTION XXI

### WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

#### Chapter 97 | Chapter 98 | Chapter 99

#### 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 4907;

(b) theatrical scenery, studio back-cloths and the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or

(c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).

2. For the purposes of heading 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white, or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the

process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading 9703 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 this Schedule.

(B) Heading 9706 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similarly 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 kind or of a value normal to the articles referred to in this Note are to be classified separately.

Tariff Item	Description of goods
1	2
<b>9701 00 00</b>	<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques</b>
<b>9702 00 00</b>	<b>Original engravings, prints and lithographs</b>
<b>9703</b>	<b>Original sculptures and statuary, in any material</b>
9703 00 10	Original sculptures and statuary, in metal
9703 00 20	Original sculptures and statuary, in stone
9703 00 90	Original sculptures and statuary, in other materials
<b>9704 00 00</b>	<b>Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907</b>
<b>9705 00 00</b>	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest</b>
<b>9706 00 00</b>	<b>Antiques of an age exceeding one hundred years</b>

## CHAPTER 98

**Project Imports; Laboratory Chemicals; Passengers' baggage,  
Personal Importation by Air or Post; Ships' Stores  
(Not applicable for VAT)**



## CHAPTER – 99

### Items of Specific Description

**Note:**

Tariff items specified in this Chapter shall be classifiable under this chapter not withstanding classification under any other chapter.

Entry 9914 includes Chikon Products, Rakhi, Sacred thread, commonly known as yagnapobit, Kuttoo atta, Kites, Takhti ,Sattu, Beehive, Gamosha, Bukhari, Loi, Pattu, Gabba, Kangri, Quandakari, Atukulu, Sabai grass and rope, Sirali, bageshi, barroo, date leaves, baskets, tattas, fans, curttnens, mattings & other goods made thereof handmade sooma & germa, handmade barahi of leather, utensils & decorative articles made only of bamboo and fibrous plants like sabai / shishal., Mat sticks & reed obtainable from Cyperus Corymbosus known locally as gola methi, madur Kathi, mutha or Cyperus Malaccensis known locally as chimatipatti., Poha, Murmura and lai., Panchamritam, namakatti, vibhuti., Mekhla Chaddar, Singhada, Willow vicker and any other goods as notified by State.

<b>Tariff Item</b>	<b>Description of goods</b>
<b>1</b>	<b>2</b>
9901 00 00	Intangible goods like copy right, patent and REP licenses
9902 00 00	Bio-mass briquettes
9903 00 00	Capital goods as notified by Government
9904 00 00	Goods taken under customs bond for re-export after manufacturing or otherwise
9905 00 00	Handicrafts
9906 00 00	Indigenous musical instruments as specified by Government
9907 00 00	Goods sold through Public Distribution System (PDS) except kerosene
9908 00 00	Products of Khadi industry as notified by Government
9909 00 00	Embroidery or zari articles, that is to say,- imi, zari, kasab, salma, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla, glzal
9910 00 00	Renewable energy devices
9911 00 00	Solvent oils, other than organic solvent oils
9912 00 00	Used Cars also known as second-hand cars
9913 00 00	Works contracts, which are in the nature of printing works
9914 00 00	Goods of local importance

## ANNEXURE I

### List of Commodities under various rates of tax as approved by the Empowered Committee

	COPIED FROM THE MINUTES OF EC MEETINGS.	
	(Statements highlighted are corrections based on feedbacks received from States backed by EC Minutes )	
	0% LIST-(This is strictly as per approval in the Empowered Committee meeting)	
<b>Sl. No.</b>	<b>Commodity</b>	<b>HSN Code</b>
1	Agricultural implements manually operated or animal driven	8201 00 00
2	Aids & implements used by handicapped persons	9021 00 00, 8713 10 00, 8469 00 30, 8469 00 40
3	Aquatic feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake.	2302 , 2304 to 2306 , 2308 00 00, 2309 90 , 1214 90 00,
4	Atta, Maida. Suji, Besan (Optional for one year).	1101 00 00, 1102 00 00
5	Betal leaves	1404 90 40
6	Books and periodicals & journals including Braille books, maps, chart & globe.	4901 00 00 to 4903 00 00 and 4905 00 00, 9023 00 00
7	Charcoal	4402 00 00
8	Coarse grains other than paddy, rice and wheat.	1002 00 00 to 1005 00 00, 1007 00 00 & 1008 00 00
9	Condoms and contraceptives	4014 10 00
10	Cotton & silk yarn in hank	5205 00 00 to 5207 00 00, 5004 00 0 to 5006 00 00
11	Charkha, Amber Charkha, Handlooms, Handloom fabrics and Gandhi Topi	
	Charkha, Amber Charkha	8445 20 15*
	Handlooms	8446 00 00
	Gandhi Topi	6506 00 00
12	Curd, Lussi, butter milk & separated milk.	0406 10 00

		0403 90 10, 0403 90 90
13	Electrical energy	2716 00 00
14	Earthen pot	6914 90 00
15	Fire wood except Casurina & Eucalyptus timber.	4401 00 00
16	Fresh milk and pasteurised milk	0401 00 00
17	Fresh plants, saplings and fresh flowers	0601 00 00 to 0604 00 00 except 0603 90 00 & 0604 99
18	Fishnet & Fishnet fabrics & fish seeds, prawns/ shrimp seeds.	5608 11 00, 5607 50 10, 0303
19	Fresh vegetables & fruits	0701 00 00 to 0709 00 00
20	Garlic & ginger	0703 20 00, 0910 10 10
21	Gur & jaggery (optional).	1701 11 10
22	All Bangles (except those made from precious metals)	7018 10 10, 3926 40 11, 3926 40 19
23	Human Blood including blood components & blood plasma	3002 90 10
24	Indigeneous handmade musical instruments	9906 00 00
25	Kumkum, Bindi, Alta & Sindur	3304 99 40
26	Khadi garments/ goods & made-ups to be notified by states	9908 00 00
27	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and livestock.	Ch. 2 (other than frozen)
28	National Flag	6307 90 21*
29	Organic manure	3101 00 00 (other than 3101 00 99), 2621 10 00, 2301 00 00
30	Foodgrains including Paddy, Rice Wheat & pulses (optional for one year)	1006 00 00, 1001 00 00, 0713 00 00
31	Pappad	1905 90 40
32	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note, when sold to the Reserve Bank of India & cheques, loose or in book form.	4907 00 00
33	Raw wool.	5101 00 00
34	Semen including frozen semen	0511 10 00, 0511 99 91

35	Slate and slate pencils	9610 00 00, 9609 90 10
36	Silkworm lying, cocoon & raw silk.	5001 00 00 to 5003 00 00
37	All seeds other than oilseeds	1209 except 1209 99 90
38	Tender green coconut	0801 19 10
39	Toddy, Neera and Arrack	2206 00 00, 2208 90 00
40	Bread (branded or otherwise).	1905 22 00*
41	Salt (branded or otherwise).	2501 00 00
42	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container.	2201 90 20*
43	Items covered by PDS (except Kerosene).	9907 00 00
44	Goods taken under customs bond for re-export after manufacturing or otherwise.	9904 00 00
45	Textiles ( AED)	5007 00 00, 5100 00 00, 5111 00 00 5112 00 00, 5208 00 00 to 5212 00 00, 5407 00 00, 5408 00 00, 5512 00 00 to 5516 00 00, 5801 00 00 to 5804 00 00, 5806 00 00, 5810 00 00, 5901 00 00 to 5903 00 00, 5907 00 00, 6001 00 00 to 6006 00 00
46	Tobacco	2401 00 00 to 2403 00 00
47	Sugar (AED)	1701 99
	Explanation: The goods mentioned in entries 45,46 & 47 of this list shall be goods included in the relevant heads & sub-heads of the 1 <sup>st</sup> Schedule to the Additional Duties of Excise Act 1957, but does not include goods where no additional duties of excise	
48	Khandsari	1701 11 20

	GOODS OF LOCAL IMPORTANCE	9914 00 00
49	Cart driven by animals	8716 80 20
50	Chikon Products	9914 00 00
51	Handmade safety matches	3605 00 11*
52	Kirpan	8211 00 00
53	Prasadam, bhog or mahabhog by religious institutions	2106 90 93*
54	Rakhi	9914 00 00
55	Religious pictures not for use as calendar	4911 92 00*
56	Sacred thread, commonly known as yagnapobit	9914 00 00
57	Tapioca	0714 10 00
58	Sweetmeat	2106 90 99
59	Mat locally known as madur, made wholly or principally of cypercus corymlosus known locally as gola mathi, madurkathi or cyperus, malaccensis known locally as chimanpati & handicrafts made of mat.	4601 99 10*
60	Rattan, reed (in Malayalam)	1401 20 00, 1401 90 90
61	Plantain leaves	1404 90 81*
62	Coconut fibre	5305 00 00
63	Chalk stick	2509 00 00
64	Idols made of clay	6913 90 00
65	Clay lamps	6912 00 40
66	Coconut in shell & separated kernel of coconut other than kopra	0801 19 90
67	Bamboo matting	4601 21 00
68	Muddhas made of sarkanda, phool bahari jhadoo	9603 10 00
69	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki.	2106 90 99
70	Animal shoenails	7317 00 11
71	Husk including groundnut husk	1213 00 00
72	Kuttoo atta	9914 00 00
73	Appalam, vadam and vathal	1905 90 40
74	Unprocessed green leaves of tea	0902 20 00 0902 10 00
75	Leaf plates and cups-pressed or stitched	1404 90 82*
76	Unbranded broomsticks	9603 10 00
77	Kites	9505
78	Takhti	9914 00 00
79	Sattu	9914 00 00
80	Beehive	9914 00 00
81	Gamosha	9914 00 00

82	Bukhari	9914 00 00
83	Loi	9914 00 00
84	Pattu	9914 00 00
85	Gabba	9914 00 00
86	Kangri	9914 00 00
87	Quandakari	9914 00 00
88	Atukulu	9914 00 00
89	Sabai grass and rope	9914 00 00
90	Sirali, bageshi, barroo, date leaves, baskets, tattas, fans, curttnens, mattings & other goods made thereof handmade sooma & germa, handmade barahi of leather, utensils & decorative articles made only of bamboo and fibrous plants like sabai / shishal.	9914 00 00
91	Mat sticks & reed obtainable from Cyperus Corymbosus known locally as gola methi, madur Kathi, mutha or Cyperus Malaccensis known locally as chimatipatti.	9914 00 00
92	Poha, Murmura and lai.	9914 00 00
93	Panchamritam, namakatti, vibhuti.	9914 00 00
94	Mekhla Chaddar	9914 00 00
95	Misri, batasha, as part of prasad	2106 90 93*
96	Singhada	9914 00 00
97	Willow vicker	9914 00 00
98	Handicrafts	9905 00 00
	LG MEANS GOODS OF LOCAL IMPORTANCE. THE STATES ARE AT LIBERTY TO TAX 10 OF SUCH ITEMS @ 0%	
	1% LIST	
1	Gold and silver & platinum ornaments	7113 00 00
2	Precious stones	7102 00 00 , 7103 00 00
3	Bullions	7106 00 00 , 7110 00 00, 7108 00 00
	4% LIST	
Sl.No.	Commodity	
1	Acids	2806 00 00 to 2811 00 00 2915 00 00 to 2918 00 00 2921 00 00 2922 00 00 2930 00 00 2932 00 00 2933 00 00

		2934 00 00
2	Agricultural implements not operated manually or not driven by animal sprayers & drip irrigation equipments including their parts & accessories thereof	8432 00 00 & 8433 00 00
3	All equipments for communications such as, private branch exchange(PBX) & Elect. Private Automatic Branch Exch.(EPABX) etc	8517 62
4	All intangible goods like copyright, patent, rep. license etc.	9901 00 00
5	All kinds of bricks including fly ash bricks, refractory bricks & asphaltic roofing earthen tiles & Refractory monolithic.	6901 00 00, 6902 00 00, 6904 10 00, 6807 00 00, 6810 11 10
6	All metal Castings	7325 00 00, 7419 91 00
7	All other goods of local importance not notified by states as tax free goods.	Refer LG list
8	All types of yarn other than cotton & silk yarn in hank & sewing thread & waste	5106 00 00 to 5110 00 00 etc
9	All utensils including pressure cookers/pans except utensils made of precious metals	7615 19 10, 7615 19 20 7615 19 40 7418 19 00, 7323 91 to 7323 99
10	Aluminium conductor steel reinforced(ACSR)	7604 00 00
11	Areca nut powder and betel nut	0802 90 11 to 0802 90 19
12	Article made of rolled gold and imitation gold.	7117 00 00
13	Bagasse	2303 20 00
14	Bamboo	1401 10 00
15	Basic chromium sulphate, sodium bi chromate, bleach liquid	2833 00 00, 2841 00 00
16	Bearings	8482 00 00
17	Bed sheet, pillow cover & other textile made ups.	6302 00 00, 6307 90 20 6307 90 90
18	Beedi leaves and Tendu leaves	1404 90 10
19	Beltings	4010 00 00 , 5910 00 00
20	Bicycles, tricycles, cycle rickshaws & parts, tyres & tubes thereof.	8712 00 00, 8716 80 10, 4011 50 00
21	Bio-fertilizers & Micro-nutrients also plant growth	3101 00 99

	promoters & regulators, herbicides, rodenticide, insecticide, weedicide etc.	3808 00 00
22	Bio-mass briquettes	9902 00 00
23	Bitumen	2713 20 00, 2714 90 20
24	Bone meal	0506 90 00
25	Buckets made of iron & steel, aluminium, plastic or other materials (except precious materials).	7323 00 00, 7615 10 00, 3924 90 00
26	Candles	3406 00 10
27	Capital goods (where ever notified by State Govts.)	9903 00 00
28	Castor oil	1515 30 00
29	Centrifugal & monobolic & submersible pump sets for water handling & parts thereof	8413 00 00
30	Chemical fertilizers, pesticides, weedicides, insecticides, micronutrients.	3102 00 00 to 3105 00 00, 3808 00 00
31	Chemicals including caustic soda, caustic potash, soda ash, bleaching powder, sodium bi carbonate, sodium hydro sulphite, sulphate of alumina, sodium nitrate, sodium acetate, sodium sulphate acid slurry, trisodium phosphate, sodium tripoly phosphate, sodi	Ch.28 & 29
32	Clay including fire clay, fine china clay and ball clay.	2507 00 00 & 2508 00 00
33	Coal tar	2706 00 10
34	Coffee beans & seeds, cocoa pod & beans, green tea leaf & chicory	0901, 1801 00 00, 0902 10 00, 2101 30 10
35	Coir & Coir products excluding coir mattresses	5305 00 00 5609 00 10
36	Combs	9615 11 00 9615 19 00
37	Computer stationery	to be listed
38	Cottage cheese	0406 00 00 (other than fresh cheese)
39	Cotton & cotton waste	5201 00 00, 5202 00 00
40	Crucibles	6903 00 00
41	Cups and glasses of paper & plastics.	4823 69 00 & 3924 10 00
42	Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956.(Animal hair to be part of hides & skin)	
	1. Coal and coke	2701 00 00, 2704 00 00



	2. Crude oil	2709 00 00
	3. Hides & skins and animal hair	4101 00 00 to 4106 00 00 & 5102 00 00 & 5105 00 00
	<i>(Other declared goods are listed under different entries of the same list)</i>	
43	Drugs & Medicines including vaccines, syringes & dressings, medicated ointments produced under drugs license, light liquid paraffin of IP grade.	2914 00 00, 2922 00 00, 2928 00 00 , 2931 00 00 to 2937 00 00 , 2941 00 00, 2942 00 00 , Ch.30 (other than human blood) 3822 00 00
44	Dyes that is to say acid dyes, basic dyes, alizarine dyes, bases, direct dyes, naphthols, nylon dyes, optical whitening agents, plastic dyes, reactive dyes, sulphur dyes, vat dyes, all other dyes not specified elsewhere in the schedule	3204 00 00, 3206 00 00, 3212 00 00
45	Edible oils & oilcake	1507 00 00, 1511 00 00 to 1516 00 00, 1518 00 00, 2304 00 00 to 2306 00 00
46	Electrodes	8311 00 00
47	Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla, glzal, embroidery machines, embroidery needles .	9909 00 00, ( 8447 00 00, 7319 00 00 for embroidery machines and needles)
48	Exercise book, graph book, & laboratory note book	4820 00 00
49	Feeding bottles & nipples.	4014 90 30 (nipples)
50	Ferrous & non-ferrous metals & alloys, non-metals, such as aluminium, copper, zinc & extrusions of those.	7201 00 00 to 7229 00 00, 7301 00 00, 7302 00 00, 7401 00 00 to 7406 00 00, 7501 00 00 to 7504 00 00,

		7601 00 00 to 7603 00 00, 7801 00 00 & 7802 00 00, 7901 00 00 to 7903 00 00, 8001 00 00, 8002 00 00, 8101 00 00 to 8113 00 00
51	Fibres of all types and fibre waste.	Ch.53
52	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker, fly ash	2507 00 00 & 2508 00 00
53	Flour, Atta, Maida, Suji, besan, etc.	1101 00 00 , 1102 00 00, 1106 00 00
54	Fried and roasted grams	2008 19 40
55	Glucose D	1702 30 00, 1702 40 00
56	Gur, jaggery & edible variety of rub gur	1701 11 10
57	Gypsum of all forms & descriptions	2520 00 00
58	Hand pumps , spare parts & fittings	8413 20 00
59	Handloom woven gamcha	6214 00 00
60	Havan samagri including dhoop, agarbatti, sambrani or lobhana.	3307 41 00
61	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.	0604 99 10*
62	Honey	0409 00 00, 1702 90 30
63	Hose pipes and fittings thereof.	Refer entry 100
64	Hosiery goods	6115 00 00
65	Hurricane lanterns, Kerosene lamp/ lantern, petromax, glass chimney, accessories & components thereof.	9405 50 10, 9405 50 31, 7020 00 00
66	Husk and bran of cereals	1213 00 00
67	I.T products ( as listed by GOI ) including computers, telephones & parts thereof, cell phones, DVD, CD, teleprinter & wireless equipment and parts thereof.	Listed separately
68	Ice	2201 90 10
69	Imitation jewellery	7117 00 00
70	Incense sticks commonly known as agarbati, dhupkathi or dhupbati.	3307 41 00
71	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)	8544 00 00
72	Insulators	8546 00 00
73	Kattha	1404 90 50

74	Kerosene oil sold through PDS	2710 19 11*
75	Khoya/ khoa	0405 90 90
76	Knitting wool	5109 00 00
77	Lac & shellac	1301
78	Leaf plates and cups	1404 90 82*
79	Lignite	2702 00 00
80	Lime, Lime stone ,products of lime, clinker & dolomite & other white washing materials not elsewhere mentioned in the schedule or in any other schedule.	2521 00 00, 2522 00 00
81	Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.	3817 00 11
82	List of industrial inputs and packing materials (as notified by state Govts.)	Ch 28 & 29
83	Maize starch, maize gluten, maize germ & oil	1108 00 00
84	Medical equipment/devices & implants	9018 00 00
85	Metal alloys, metal powders, metal pastes of all types & grades & metal scraps other than those falling under declared goods.	7201 00 00 to 7229 00 00, 7301 00 00 , 7302 00 00 , 7401 00 00 to 7406 00 00 , 7501 00 00 to 7504 00 00, 7601 00 00 to 7603 00 00, 7801 00 00, 7802 00 00, 8101 00 00 to 8113 00 00
86	Milk food & milk products including skimmed milk powder tinned, bottled or packed.	0402 00 00
87	Milk powder, baby milk food, paneer	0402 00 00
88	Mixed PVC stabilizer	3812 00 00
89	Moulded Plastic footwear, hawai chappals and straps thereof.	6401 00 00
90	Napa Slabs (Rough flooring stones) & Shah bad stones.	6801 00 00
91	Newars	5806 00 00 (AED)
92	Non-mechanized boats used by fisherman.	8902 00 20*
93	Nuts, bolts, screws and fasteners.	7318 00 00, 7415 00 00, 7616 10 00
94	Oilseeds	1201 00 00 to 1207 00 00
95	Ores and minerals	2601 00 00 to 2617 00 00

96	Packing cases & packing materials including cork, cork sheets, gunny bags, HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics; Hessian cloth, Hessian based paper, polythene and Hessian based paper; high density polythene fabric based paper an	3923 00 00, 4819 00 00 , 6305 00 00 , 3923 00 00, 8309 00 00, 4503 00 00, 7010 00 00
97	Paddy, rice, wheat and pulses	1006 00 00 , 1101 00 00, 0713 00 00
98	Paper, paper boards,waste paper & newsprint	4801 00 00 to 4818 00 00, 4823 00 00, 4707 00 00
99	Paraffin wax of all grade standards other than food grade standard including standard wax & match wax	2712 20 00
100	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC etc. and fittings.	3917 00 00, 4009 00 00, 6811 83 00, 6906 00 00 6810 11 90
101	Pizza bread	1905 21 00*
102	Plastic granules, plastic powder, master batches and scrap	3901 00 00 to 391600 00
103	Pollution control equipments; instrumental-B Oc incubator, C Oc apparatus, ion analyser; Air pollution control equipment –filters ( fabric filters, bag filters, vaccum filters), electrostatic precipitators, cyclones, wet scrubbers, particle analyser (SO <sub>2</sub> ,	Ch.84
104	Polyester & staple fibre yarn	5402 00 00 to 5406 00 00
105	Porridge	2106 90 94*
106	Printed materials including diary, calendar etc.	4911 00 00, 4910 00 00
107	Printing ink excluding toner and cartridges.	3215 00 00
108	Processed meat, poultry & fish.	Ch. 2 except fresh and chilled
109	Processed or preserved vegetables & fruits etc including fruit jams, jelly, pickle, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise).	0710 00 00 to 0712 00 00, 0811 00 00, 0812 00 00, 0814 00 00, 2001 00 00 to 2003 00 00, 2006 00 00, 2008

110	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki	2106 90 99
111	Pulp of bamboo, wood and paper	4706 30 00 4701 00 00 4706 20 00
112	Rail coaches, engines & wagons and parts thereof	7302 00 00
113	Raw cashew	0801 31 00
114	Readymade garments	Ch. 61 & 62
115	Renewable energy devices & spare parts	9910 00 00
116	Rice bran	2302 40 00
117	River sands and grit.	2505 90 00
118	Rubber, raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex	4001 00 00, 4002 00 00
119	Safety matches	3605 00 10
120	Sewing machine, its parts & accessories.	8452 00 00
121	Ship & other water vessels	8901 00 00
122	Silk fabrics excluding handloom silks unless covered by AED.	5007 00 00 (AED)
123	Skimmed milk powder and UHT milk.	0402 10 10
124	Solvent oils other than organic solvent oil.	9911 00 00
125	Spectacles, parts & components thereof, contact lens & lens cleaner.	9004 00 00
126	Spices of all varieties and forms including cumin seed, aniseed, turmeric, dry chillies and Hing (Asafoetida).	0910 00 00, 1301 90 10 (asafoetida)
127	Sports goods excluding apparels and footwear	9504 00 00, 9506 00 00, 9507 00 00
128	Stainless Steel sheets	7301 00 00
129	Starch and Sago	1108 00 00
130	Sugar unless covered by AED	1702 other than palmyra sugar
131	Tamarind seed and powder.	1209 00 00 1106 30 00
132	Tea	0902 00 00
133	Textile fabrics unless covered by AED	5602 00 00 , 5603 00 00, 5809 00 00
134	Tobacco unless covered by AED	2403 91 00

135	Tools	4417 00 00, 8202 00 00 to 8208 00 00, 9018 20 00
136	Toys excluding electronic toy.	9503 00 00
137	Tractors, Threshers, harvesters & attachments & parts thereof.	8701 00 00, 8433 00 00
138	Transformer	8504 00 00
139	Transmission wires & towers	7308 20
140	Umbrella except garden umbrella and parts thereof.	6601 91 00 6601 99 00
141	Used cars	9912 00 00
142	Vanaspati (Hydrogenated Vegetable Oil)	1516 20 00
143	Vegetable oil including gingili oil and bran oil	Ch. 15
144	Wet dates	0804 10 20
145	Windmill for water pumping & for generation of electricity	8412 80 30
146	Wooden crates	4415 00 00
147	Works contracts, which are in the nature of printing works, will carry the same tax rate of 4% as for printed materials.	9913 00 00
148	Writing ink.	3215 00 00
149	Writing instruments, geometry boxes, colour boxes, crayons & pencil sharpeners.	9608 00 00, 9609 00 00, 8214 00 00 (pencil sharpener)

## IT PRODUCTS

Sl.No	IT Products	HSN Code
<b>1</b>	<b>Word processing machines, Electronic typewriters</b>	
	(a) Word processing machines	8469 00 10
	(b) Electronic type writers	8469 00 20
<b>2</b>	<b>Microphones, multimedia speakers, headphones etc.</b>	
	(a) Microphones	8518 10 00
	(b) Multimedia speakers	8518 22 00
	(c) Headphones etc.	8518 30 00
<b>3</b>	<b>Telephone answering machines</b>	8519 50 00
<b>4</b>	<b>Discs, tapes, solid state non-volatile storage devices, "Smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded , including matrices and masters for the production of discs, but excluding products of Chapter 37</b>	8523 00 00
<b>5</b>	<b>IT software of any media.</b>	8523 80 20
<b>6</b>	<b>Transmission apparatus other than apparatus for radio or T.V. broadcasting</b>	
	(a) Base stations	8517 61 00
	(b) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	8517 62 00
<b>7</b>	<b>Radio communication receivers, Radio Pagers</b>	
	(a) Radio pagers	8527 99 11
	(b) Demodulators	8527 99 12
	(c) Other	8527 99 19
<b>8</b>	<b>Aerials, antennas and parts</b>	8529 10 00
<b>9</b>	<b>LCD Panels, LED panels and parts.</b>	
	(a) LCD Panels / LED Panels	8531 20 00
	(b) Parts	8531 90 00
<b>10</b>	<b>Electrical capacitors, fixed, variable and parts</b>	
	(a) Electrical capacitors, fixed, variable	8532 00 00
	(b) Parts	8532 90 00
<b>11</b>	<b>Electronic calculators</b>	8470 10 00
<b>12</b>	<b>Electrical resistors</b>	8533 00 00
<b>13</b>	<b>Printed Circuits</b>	8534 00 00
<b>14</b>	<b>Switches, connectors, relays for up to 5 amps</b>	8536 10 10
<b>15</b>	<b>DATA/Graphic Display tubes, other than Picture tubes and parts</b>	
	(a) Colour	8540 40 00

	(b) Black & White or other monochrome	8540 50 00
	(c) Other	8540 60 00
<b>16</b>	<b>Diodes, transistors &amp; similar semi-conductor devices</b>	8541 00 00
<b>17</b>	<b>Electronic Integrated Circuits and Micro-assemblies</b>	8542 00 00
<b>18</b>	<b>Signal Generators and parts</b>	
	(a) Signal Generators	8543 20 00
	(b) Parts	8543 90 00
<b>19</b>	<b>Optical fibre cables made-up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors</b>	8544 70 00
<b>20</b>	<b>Optical fibre and optical fibre bundles, cables, other than those of sub-heading 8544 70</b>	9001 10 00
<b>21</b>	<b>Liquid Crystal devices, flat panel display devices and parts</b>	
	(a) Liquid Crystal devices, flat panel display devices	9013 80 10
	(b) Parts	9013 90 10
<b>22</b>	<b>Computer systems and peripherals, Electronic diaries</b>	
	(a) Computer systems and peripherals	8471 00 00
	(b) Electronic diaries	8470 29 00
	(c) Printers	
	(i) 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	8443 31 00
	(ii) Other, capable of connecting to an automatic data processing machine or to a network	8443 32
	(iii) Parts and accessories of goods of sub-headings 8443 31 and 8443 32	
	(a) Ink cartridges, with print head assembly	8443 99 51
	(b) Ink spray nozzle	8443 99 52
	(c) Other	8443 99 59
	(d) Monitors	
	(i) Cathode Ray Tube Monitors of a kind solely or principally used in an automatic data processing system of heading 8471	8528 41 00
	(ii) Other Monitors of a kind solely or principally used in an automatic data processing system of heading 8471	8528 51 00
	(iii) Parts suitable for use solely or principally with the apparatus under sub-headings 8528 41 and 8528 51	8529 90 90
<b>23</b>	<b>Cathode ray oscilloscopes, spectrum analysers, signal analysers</b>	



	(a) Cathode ray oscilloscopes	9030 20 00
	(b) Spectrum analysers	9030 33 20
	(c) Signal analysers	9030 33 90
<b>24</b>	<b>Parts and Accessories of HSN 8469, 8470 &amp; 8471</b>	
	(a) Parts and accessories of machines of heading 8469	8473 10 00
	(b) Parts and accessories of machines of heading 8470	8473 21 00 8473 29 00
	(c) Parts and accessories of machines of heading 8471	8473 30 00
<b>25</b>	<b>DC Micro motors, Stepper motors of 37.5 watts.</b>	
	(a) Micro motors	8501 10 11
	(b) Stepper motors	8501 10 12
<b>26</b>	<b>Parts of HSN 8501</b>	8503 00 00
<b>27</b>	<b>Uninterrupted power supply</b>	8504 40 00
<b>28</b>	<b>Permanent magnets and articles</b>	8505 00 00
<b>29</b>	<b>Electrical apparatus for line telephony or line telegraphy.</b>	
	(a) Line telephone sets with cordless hand sets	8517 11 00
	(b) Telephones for cellular networks or for other wireless networks	8517 12 00
	(c) Other	8517 18 00
	(d) videophones	8517 62 90
	(e) Facsimile machines	
	(i) capable of connecting to an automatic data processing machine or to a network	8443 32 60
	(ii) not capable of connecting to an automatic data processing machine	8443 39 70
	(f) Teleprinters	8443 32 90
	(g) Telephonic or telegraphic switching apparatus	8517 69 90
	(h) Other apparatus for carrier current line systems or for digital line systems	8517 62 00
	(i) Attachments for telephones	8517 69 70
	(j) Subscriber end equipment	8517 69 50
	(k) Set top boxes for gaining access to the internet	8517 69 60
<b>30</b>	<b>Parts of HSN heading No. 8517</b>	8517 70 00

