1

COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

BETWEEN THE REPUBLIC OF INDIA AND JAPAN

Table of Contents

Preamble

Chapter 1 General Provisions

Article 1 Objectives

Article 2 Geographical Scope of Application

Article 3 General Definitions

Article 4 Transparency

Article 5 Administrative Procedures

Article 6 Review and Appeal

Article 7 Measures against Corruption

Article 8 Environmental Protection

Article 9 Confidential Information

Article 10 Taxation

Article 11 Exceptions

Article 12 Relation to Other Agreements

Article 13 Implementing Agreement

Article 14 Joint Committee

Article 15 Communications

Chapter 2 Trade in Goods

Article 16 Definitions

Article 17 Classification of Goods

Article 18 National Treatment

Article 19 Elimination of Customs Duties

Article 20 Customs Valuation

Article 21 Export Subsidies and Domestic Support

Article 22 Import and Export Restrictions

Article 23 Bilateral Safeguard Measures

Article 24 Anti-Dumping Investigation

2

Article 25 Restrictions to Safeguard the Balance of Payments

Chapter 3 Rules of Origin

Article 26 Definitions

Article 27 Originating Goods

Article 28 Wholly Obtained or Produced Goods

Article 29 Goods Produced Using Non-Originating Materials

Article 30 Calculation of Qualifying Value Content

Article 31 Accumulation

Article 32 *De Minimis*

Article 33 Non-Qualifying Operations

Article 34 Consignment Criteria

Article 35 Unassembled or Disassembled Goods

Article 36 Fungible Goods and Materials

Article 37 Indirect Materials

Article 38 Accessories, Spare Parts, Tools and Instructional or Other Information

Materials

Article 39 Packing and Packaging Materials and Containers

Article 40 Operational Certification Procedures

Article 41 Sub-Committee on Rules of Origin

Chapter 4 Customs Procedures

Article 42 Scope and Objectives

Article 43 Definition

Article 44 Transparency

Article 45 Customs Clearance

Article 46 Temporary Admission and Goods in Transit

Article 47 Advance Rulings

Article 48 Cooperation and Exchange of Information

Article 49 Sub-Committee on Customs Procedures

Chapter 5 Technical Regulations, Standards and Conformity Assessment

Procedures, and Sanitary and Phytosanitary Measures

Article 50 Scope

3

Article 51 Reaffirmation of Rights and Obligations

Article 52 Enquiry Points

Article 53 Sub-Committee on Technical Regulations, Standards and Conformity

Assessment Procedures, and SPS Measures

Article 54 Cooperation on Generic Medicine

Article 55 Mutual Recognition

Article 56 Non-Application of Chapter 14

Chapter 6 Trade in Services

Article 57 Scope

Article 58 Definitions

Article 59 Market Access

Article 60 National Treatment

Article 61 Additional Commitments

Article 62 Schedule of Specific Commitments

Article 63 Most-Favoured-Nation Treatment

Article 64 Domestic Regulation

Article 65 Recognition

Article 66 Transparency

Article 67 Monopolies and Exclusive Service Suppliers

Article 68 Payments and Transfers

Article 69 Restrictions to Safeguard the Balance of Payments

Article 70 Subsidies

Article 71 Review of Commitments

Article 72 Sub-Committee on Trade in Services

Chapter 7 Movement of Natural Persons

Article 73 General Principles

Article 74 Scope

Article 75 Definition

Article 76 Specific Commitments

Article 77 Regulatory Transparency

4

Article 78 General Principles for Grant of Entry and Temporary Stay and Related

Issues

Article 79 Accompanying Spouse and Dependent

Article 80 Dispute Settlement

Article 81 Reservations

Article 82 Further Negotiations

Chapter 8 Investment

Article 83 Scope

Article 84 Definitions

Article 85 National Treatment

Article 86 Most-Favoured-Nation Treatment

Article 87 General Treatment

Article 88 Access to the Courts of Justice

Article 89 Prohibition of Performance Requirements

Article 90 Reservations and Exceptions

Article 91 Special Formalities and Information Requirements

Article 92 Expropriation and Compensation

Article 93 Protection from Strife

Article 94 Transfers

Article 95 Subrogation

Article 96 Settlement of Investment Disputes between a Party and an Investor of

the Other Party

Article 97 Temporary Safeguard Measures

Article 98 Prudential Measures

Article 99 Environmental Measures

Article 100 Relation to Other Obligations

Article 101 Duration and Termination

Chapter 9 Intellectual Property

Article 102 General Provisions

Article 103 Streamlining of Procedural Matters

5

Article 104 Promotion of Public Awareness Concerning Protection of Intellectual

Property

Article 105 Patents

Article 106 Trademarks

Article 107 Geographical Indications

Article 108 Unfair Competition

Article 109 Security Exceptions

Chapter 10 Government Procurement

Article 110 Procurement Principle

Article 111 Non-Discrimination

Article 112 Exchange of Information

Article 113 Further Negotiations

Article 114 Negotiations on Non-Discrimination

Article 115 Exceptions

Chapter 11 Competition

Article 116 Anticompetitive Activities

Article 117 Definitions

Article 118 Cooperation on Controlling Anticompetitive Activities

Article 119 Non-Discrimination

Article 120 Procedural Fairness

Article 121 Transparency

Article 122 Non-Application of Chapter 14

Chapter 12 Improvement of Business Environment

Article 123 Basic Principles

Article 124 Sub-Committee on Improvement of Business Environment

Article 125 Consultative Group

Article 126 Liaison Office

Article 127 Non-Application of Chapter 14

Chapter 13 Cooperation

Article 128 Basic Principle and Objectives

Article 129 Fields of Cooperation

6

Article 130 Scope and Forms of Cooperation

Article 131 Implementation and Costs

Article 132 Non-Application of Chapter 14

Chapter 14 Dispute Settlement

Article 133 Scope

Article 134 Consultations

Article 135 Good Offices, Conciliation or Mediation

Article 136 Establishment of Arbitral Tribunals

Article 137 Functions of Arbitral Tribunals

Article 138 Proceedings of Arbitral Tribunals

Article 139 Termination of Proceedings

Article 140 Implementation of Award

Article 141 Expenses

Article 142 Language

Chapter 15 Final Provisions

Article 143 Table of Contents and Headings

Article 144 Annexes and Notes

Article 145 Amendment

Article 146 Entry into Force

Article 147 Termination

Annex 1 Referred to in Chapter 2 Schedules in relation to Article 19

Annex 2 Referred to in Chapter 3 Product Specific Rules

Annex 3 Referred to in Chapter 3 Operational Certification Procedures

Annex 4 Referred to in Chapter 6 Financial Services

Annex 5 Referred to in Chapter 6 Telecommunications Services

Annex 6 Referred to in Chapter 6 Schedules of Specific Commitments in relation

to Article 62

Annex 7 Referred to in Chapter 7 Specific Commitments for the Movement of

Natural Persons

Annex 8 Referred to in Chapter 8 Reservations for Measures referred to in

paragraph 1 of Article 90

7

Annex 9 Referred to in Chapter 8 Reservations for Measures referred to in

paragraph 2 of Article 90

Annex 10 Referred to in Chapter 8 Expropriation

8

Preamble

The Republic of India (hereinafter referred to as “India”) and Japan,

RECOGNISING that a dynamic and rapidly changing global environment

brought about by globalisation and technological progress presents various economic

and strategic challenges and opportunities to the Parties;

CONSCIOUS of their longstanding friendship and strong economic and political

ties that have developed through many years of fruitful and mutually beneficial

cooperation between the Parties;

BELIEVING that such bilateral relationship will be enhanced by forging

mutually beneficial economic partnership through liberalisation and facilitation of trade

and investment, and cooperation;

REAFFIRMING that the economic partnership will provide a useful framework

for enhanced cooperation and serve the common interests of the Parties in various fields

as agreed in this Agreement and lead to the improvement of economic efficiency and

the development of trade, investment, and human resources;

RECOGNISING that the economic partnership will create larger and new

market, enhance the attractiveness and vibrancy of their markets, and contribute to

improving efficiency and competitiveness of their manufacturing and service industries;

FURTHER RECOGNISING that the economic development, social

development and environmental protection are interdependent and mutually reinforcing

components of sustainable development and that the economic partnership can play an

important role in promoting sustainable development;

RECALLING Article XXIV of the General Agreement on Tariffs and Trade

1994 and Article V of the General Agreement on Trade in Services in Annex 1A and

Annex 1B, respectively, to the Marrakesh Agreement Establishing the World Trade

Organization, done at Marrakesh, April 15, 1994;

REAFFIRMING their rights to pursue their economic and development goals

and their rights to realise their national policy objectives;

CONVINCED that this Agreement would open a new era for the relationship

between the Parties;

RESOLVED to promote trade and investment through the establishment of clear

and mutually advantageous rules as well as regulatory cooperation;

9

SHARING the belief that the economic partnership would contribute to

expanding trade and investment not only between the Parties but also in the region; and

DETERMINED to establish a legal framework for an economic partnership

between the Parties;

HAVE AGREED as follows:

10

Chapter 1

General Provisions

Article 1

Objectives

The objectives of this Agreement are to:

(a) liberalise and facilitate trade in goods and services between the Parties;

(b) increase investment opportunities and strengthen protection for

investments and investment activities in the Parties;

(c) ensure protection of intellectual property and promote cooperation in the

field thereof;

(d) promote cooperation for the effective enforcement of competition laws in

each Party;

(e) improve business environment in each Party;

(f) establish a framework to enhance closer cooperation in the fields agreed

in this Agreement; and

(g) create effective procedures for the implementation and application of this

Agreement and for the resolution of disputes.

Article 2

Geographical Scope of Application

Unless otherwise specified, this Agreement shall apply to “the Area” of each

Party, which consists of the territory of the Party, including its territorial sea, airspace

above such territory; and all the area beyond its territorial sea, including the sea-bed and

subsoil thereof, over which the Party has sovereign rights or jurisdiction in accordance

with its laws and regulations and international law, including the United Nations

Convention on the Law of the Sea, done at Montego Bay, December 10, 1982.

Note: Nothing in this Article shall affect the rights and obligations of the Parties

under international law, including those under the United Nations Convention

on the Law of the Sea, done at Montego Bay, December 10, 1982.

11

Article 3

General Definitions

For the purposes of this Agreement, unless otherwise specified:

(a) the term “customs authority” means the authority that, according to the

legislation of each Party or non-Parties, is responsible for the

administration and enforcement of customs laws and regulations. In the

case of India, the Central Board of Excise and Customs in the

Department of Revenue, Ministry of Finance, and in the case of Japan,

the Ministry of Finance;

(b) the term “days” means calendar days, including weekends and holidays;

(c) the term “enterprise” means any legal person or any other entity duly

formed, constituted or organised under applicable law, whether for profit

or otherwise, and whether privately-owned or controlled or

governmentally-owned or controlled, including any corporation, trust,

partnership, joint venture, sole proprietorship, association, organisation

or company;

(d) an enterprise is:

(i) “owned” by an investor if more than 50 percent of the equity

interests in it is beneficially owned by the investor; and

(ii) “controlled” by an investor if the investor has the power to name

a majority of its directors or otherwise to legally direct its actions;

(e) the term “enterprise of a Party” means an enterprise formed, constituted

or organised under the law of a Party and carrying out substantial

business activities in the Area of the Party;

(f) the term “GATS” means the General Agreement on Trade in Services in

Annex 1B to the WTO Agreement;

(g) the term “GATT 1994” means the General Agreement on Tariffs and

Trade 1994 in Annex 1A to the WTO Agreement. For the purposes of

this Agreement, references to articles in the GATT 1994 include the

interpretative notes;

(h) the term “Harmonized System” or “HS” means the Harmonized

Commodity Description and Coding System defined in paragraph (a) of

Article 1 of the International Convention on the Harmonized Commodity

Description and Coding System, and adopted and implemented by the

Parties in their respective laws;

12

(i) the term “investments” means every kind of asset owned or controlled by

an investor, including:

(i) an enterprise and a branch of an enterprise;

(ii) shares, stocks or other forms of equity participation in an

enterprise, including rights derived therefrom;

(iii) bonds, debentures, loans and other forms of debt, including rights

derived therefrom;

(iv) rights under contracts, including turnkey, construction,

management, production or revenue-sharing contracts;

(v) rights to claim money and claim any performance under contract

having a financial value;

(vi) intellectual property;

Note: Intellectual property means that set out in paragraph 2 of

Article 102.

(vii) goodwill;

(viii) rights conferred pursuant to laws and regulations or contracts

such as concessions, licences, authorisations and permits; and

(ix) any other movable or immovable property (including land),

whether tangible or intangible, and any related property rights,

such as leases, mortgages, liens and pledges;

Note 1: Investments also include amounts yielded by investments, in

particular, profit, interest, capital gains, dividends, royalties

and fees. A change in the form in which assets are invested

does not affect their character as investments.

Note 2: Where an asset lacks the characteristics of an investment, that

asset is not an investment regardless of the form it may take.

The characteristics of an investment include the commitment

of capital, the expectation of gain or profit through the

commitment of the capital, or the assumption of risk.

(j) the term “investment activities” means establishment, acquisition,

expansion, management, conduct, operation, maintenance, use,

enjoyment and sale or other disposition of investments;

13

(k) the term “investor of a Party” means a natural person or an enterprise of

a Party, that seeks to make, is making, or has made, investments;

(l) the term “juridical person” means any legal entity duly constituted or

otherwise organised under applicable law, whether for profit or

otherwise, and whether privately-owned or governmentally-owned,

including any corporation, trust, partnership, joint venture, sole

proprietorship, association or cooperative;

Note: A cooperative is a legal entity constituted under the relevant

applicable laws in India.

(m) a juridical person is:

(i) “owned” by persons of a Party if more than 50 percent of the

equity interest in it is beneficially owned by such persons;

(ii) “controlled” by persons of a Party if such persons have the power

to name a majority of its directors or otherwise to legally direct its

actions; and

(iii) “affiliated” with another person when it controls, or is controlled

by, that other person; or when it and the other person are both

controlled by the same person;

(n) the term “juridical person of the other Party” means a juridical person

which is either:

(i) constituted or otherwise organised under the law of the other

Party and engaged in substantive business operations in the Area

of the other Party; or

(ii) in the case of the supply of a service through commercial

presence, owned or controlled by:

(A) natural persons of the other Party; or

(B) juridical persons of the other Party identified under

subparagraph (i);

(o) the term “natural person of the other Party” means a natural person who

under the law of the other Party:

(i) in respect of India, is a citizen of India; and

14

(ii) in respect of Japan, is a national of Japan;

(p) the term “originating good” means a good which qualifies as an

originating good under the provisions of Chapter 3;

(q) the term “Parties” means India and Japan and the term “Party” means

either India or Japan;

(r) the term “person” means a natural person or an enterprise/juridical

person;

(s) the term “service” includes any service in any sector except a service

supplied in the exercise of governmental authority;

(t) the term “service supplier” means any person that supplies a service; and

Note: Where the service is not supplied directly by a juridical person

but through other forms of commercial presence such as a

branch or a representative office, the service supplier (i.e. the

juridical person) shall, nonetheless, through such presence be

accorded the treatment provided for service suppliers under

Chapter 6. Such treatment shall be extended to the presence

through which the service is supplied and need not be extended

to any other parts of the supplier located outside the Area of a

Party where the service is supplied.

(u) the term “WTO Agreement” means the Marrakesh Agreement

Establishing the World Trade Organization, done at Marrakesh, April 15,

1994.

Article 4

Transparency

1. Each Party shall publish, or otherwise make publicly available, its laws,

regulations, administrative procedures, and administrative rulings and judicial decisions

of general application, with respect to any matter covered by this Agreement.

2. Each Party shall make available to the public the names and addresses of the

competent authorities responsible for laws, regulations, administrative procedures and

administrative rulings, referred to in paragraph 1.

3. Each Party shall, upon the request by the other Party, within a reasonable period

of time, respond to specific questions from and provide information to the other Party

with respect to matters referred to in paragraph 1.

15

Article 5

Administrative Procedures

1. Where administrative decisions which pertain to or affect the implementation

and operation of this Agreement are taken by the competent authorities of a Party, the

competent authorities shall, in accordance with the laws and regulations of the Party:

(a) inform the applicant of the decision within a reasonable period of time

after the submission of the application considered complete under the

laws and regulations of the Party, taking into account the established

standard period of time referred to in paragraph 2; and

(b) provide, within a reasonable period of time, information concerning the

status of the application, at the request of the applicant.

2. The competent authorities of a Party shall, in accordance with the laws and

regulations of the Party:

(a) endeavour to establish standard periods of time between the receipt of

applications by the competent authorities and the administrative

decisions taken in response to the submitted applications; and

(b) make publicly available such periods of time, if established.

3. The competent authorities of a Party shall, in accordance with the laws and

regulations of the Party, prior to taking any final decision which imposes obligations on

or restricts rights of a person, provide that person with:

(a) a reasonable notice, including a description of the nature of the measure,

specific provisions upon which such measure would be based, and the

facts which may be a cause of taking such measure; and

(b) a reasonable opportunity to present facts and arguments in support of a

position of such person,

provided that time, the nature of the measure, and the public interest permit.

Article 6

Review and Appeal

1. Each Party shall maintain judicial tribunals or procedures for the purpose of the

prompt review and, where warranted, correction of actions taken by its Government

relating to matters covered by this Agreement. Such tribunals or procedures shall be

16

impartial and independent of the authorities entrusted with the administrative

enforcement of such actions.

2. Each Party shall ensure that the parties in any such tribunals or procedures are

provided with the right to:

(a) a reasonable opportunity to support or defend their respective positions;

and

(b) a decision based on the evidence and submissions of record.

3. Each Party shall ensure, subject to appeal or further review as provided in its

laws and regulations, that such decision is implemented by the relevant authorities with

respect to the action at issue which is taken by its Government.

Article 7

Measures against Corruption

Each Party shall, in accordance with its laws and regulations, take appropriate

measures to prevent and combat corruption of its public officials regarding matters

covered by this Agreement.

Article 8

Environmental Protection

1. Each Party, acknowledging the importance of environmental protection and

sustainable development and recognising the right of each Party to establish its own

domestic environmental policies and priorities, shall ensure that its laws and regulations

provide for adequate levels of environmental protection and shall strive to continue to

improve those laws and regulations.

2. Each Party shall take appropriate governmental action such as monitoring

compliance with, and investigating suspected violations of, its environmental laws and

regulations.

3. Each Party shall endeavour to:

(a) take necessary measures to enhance public awareness of environmental

policy and related matters by way of, such as, promoting education in the

field thereof; and

(b) encourage trade and dissemination of environmentally sound goods and

services.

17

4. The Parties reaffirm their rights and obligations under any international

agreements concerning the environment, to which both Parties are parties.

Article 9

Confidential Information

1. Each Party shall, in accordance with its laws and regulations, maintain the

confidentiality of information provided in confidence by the other Party pursuant to this

Agreement.

2. Information provided in confidence pursuant to this Agreement shall be used

only for the purposes specified by the Party providing the information.

3. Notwithstanding paragraph 1, the confidential information provided pursuant to

this Agreement may be transmitted to a third party subject to prior consent of the Party

providing the information.

4. Unless otherwise provided for in this Agreement, nothing in this Agreement

shall require a Party to provide confidential information, the disclosure of which would

impede the enforcement of its laws and regulations, or otherwise be contrary to the

public interest, or which would prejudice the legitimate commercial interests of

particular enterprises, public or private.

Article 10

Taxation

1. Unless otherwise provided for in this Agreement, the provisions of this

Agreement shall not apply to any taxation measures.

2. Nothing in this Agreement shall affect the rights and obligations of either Party

under any tax convention. In the event of any inconsistency between this Agreement

and any such convention, that convention shall prevail to the extent of the

inconsistency.

3. Articles 4, 6 and 9 shall apply to taxation measures, to the extent that the

provisions of this Agreement are applicable to such taxation measures.

Article 11

Exceptions

1. For the purposes of this Agreement except Chapters 6 and 9, Articles XX and

XXI of the GATT 1994 are incorporated into and form part of this Agreement, *mutatis*

*mutandis*.

18

2. For the purposes of Chapters 6 and 8, Articles XIV and XIV *bis* of the GATS are

incorporated into and form part of this Agreement, *mutatis mutandis*.

3. Nothing in this Agreement shall be construed to prevent a Party from taking any

action which it considers necessary for the protection of its essential security interests to

protect critical public infrastructure, including communications, power and water

infrastructure, from deliberate attempts to disable or degrade such infrastructure.

Note: Nothing in this paragraph shall be construed so as to derogate from the

rights and obligations of the Parties under the WTO Agreement.

4. Nothing in this Agreement shall be construed to require a Party to accord the

benefits of this Agreement to the other Party, or to the goods or service suppliers of the

other Party or investors that are enterprises of the other Party, where the Party adopts or

maintains measures in any legislation or regulations which it considers necessary for the

protection of its essential security interests with respect to a non-Party, or goods or

service suppliers of a non-Party or investors that are enterprises of a non-Party, that

would be violated or circumvented if the benefits of this Agreement were accorded to

such goods or service suppliers or such enterprises of the other Party or to their

investments.

5. For the purposes of Chapters 6 and 8, a Party may deny the benefits of this

Agreement to an investor of the other Party that is an enterprise of the other Party and to

its investments, or to a service supplier of the other Party that is a juridical person of the

other Party in the situation where the enterprise or the juridical person is owned or

controlled by an investor or persons of a non-Party, and the denying Party:

(a) does not maintain diplomatic relations with the non-Party; or

(b) adopts or maintains measures with respect to the non-Party that prohibit

transactions with the enterprise or that would be violated or

circumvented if the benefit of this Agreement were accorded to the

service supplier or the enterprise or to its investments.

6. For the purposes of Chapter 6, subject to prior notification to and consultation

with the other Party, a Party may also deny the benefits of the Chapter to a service

supplier of the other Party, where the denying Party establishes that:

(a) the service supplier is a juridical person that is owned or controlled by

persons of a non-Party and has no substantial business activities in the

Area of the other Party;

(b) the service is supplied from or in the Area of a non-Party;

19

(c) in the case of the supply of a maritime transport service, the service is

supplied:

(i) by a vessel registered under the laws of a non-Party; and

(ii) by a person which operates and/or uses the vessel in whole or in

part but which is of a non-Party; or

(d) the service supplier is not:

(i) in respect of a natural person, a natural person of the other Party

as defined under this Agreement; or

(ii) in respect of a juridical person, a juridical person of the other

Party as defined under this Agreement.

7. For the purposes of Chapter 8, subject to prior notification to and consultation

with the other Party, a Party may also deny the benefits of the Chapter to an investor of

the other Party that is an enterprise of the other Party and to its investments, where the

denying Party establishes that:

(a) the enterprise has no substantial business activities in the Area of the

other Party; and

(b) the enterprise is owned or controlled by an investor of a non-Party or of

the denying Party.

Article 12

Relation to Other Agreements

1. The Parties reaffirm their rights and obligations under the WTO Agreement or

any other agreements to which both Parties are parties.

2. In the event of any inconsistency between this Agreement and the WTO

Agreement or any other agreements, to which both Parties are parties, the Parties shall

immediately consult with each other with a view to finding a mutually satisfactory

solution, taking into consideration general principles of international law.

Article 13

Implementing Agreement

The Governments of the Parties shall, where necessary, conclude a separate

agreement setting forth the details and procedures for the implementation of this

20

Agreement (hereinafter referred to in this Agreement as “the Implementing

Agreement”).

Article 14

Joint Committee

1. A Joint Committee shall be established under this Agreement.

2. The functions of the Joint Committee shall be:

(a) reviewing and monitoring the implementation and operation of this

Agreement;

(b) considering and recommending to the Parties any amendments to this

Agreement;

(c) supervising and coordinating the work of all Sub-Committees established

under this Agreement;

(d) adopting:

(i) the Implementing Procedures referred to in Section 11 of Annex

3; and

(ii) any necessary decisions; and

(e) carrying out other functions as the Parties may agree.

3. The Joint Committee:

(a) shall be composed of representatives of the Governments of the Parties;

and

(b) may establish, and delegate its responsibilities to, Sub-Committees.

4. The Joint Committee shall establish its rules and procedures.

5. The Joint Committee shall meet:

(a) once a year at the request of either Party or at such times as may be

agreed by the Parties; and

(b) at such venues as may be agreed by the Parties.

21

Article 15

Communications

1. Each Party shall designate a contact point to facilitate communications between

the Parties on any matter relating to this Agreement.

2. Unless otherwise provided for in this Agreement, any formal communication and

notification between the Parties under this Agreement shall be made through the contact

points referred to in paragraph 1.

22

Chapter 2

Trade in Goods

Article 16

Definitions

For the purposes of this Chapter:

(a) the term “bilateral safeguard measure” means a bilateral safeguard

measure provided for in paragraph 2 of Article 23;

(b) the term “customs duty” means any customs duty, import duty or a

charge of any kind imposed in connection with the importation of a

good, but does not include any:

(i) charge equivalent to an internal tax imposed consistently with the

provisions of paragraph 2 of Article II and paragraph 2 of Article

III of the GATT 1994;

(ii) anti-dumping or countervailing duty applied pursuant to a Party’s

law and applied consistently with the provisions of Article VI of

the GATT 1994, the Agreement on Implementation of Article VI

of the General Agreement on Tariffs and Trade 1994 in Annex 1A

to the WTO Agreement (hereinafter referred to as “the Agreement

on Anti-Dumping”), and the Agreement on Subsidies and

Countervailing Measures in Annex 1A to the WTO Agreement;

or

(iii) fees or other charges that shall be limited in amount to the

approximate cost of services rendered;

Note 1: Customs duty for India refers to basic customs duty as

specified in the First Schedule to the Customs Tariff Act,

1975 of India.

Note 2: Nothing in this subparagraph, including its notes, shall be

construed so as to derogate from any rights and obligations of

each Party under the GATT 1994.

(c) the term “domestic industry” means the producers as a whole of the like

or directly competitive goods operating in a Party, or those whose

collective output of the like or directly competitive goods constitutes a

major proportion of the total domestic production of those goods;

23

(d) the term “provisional bilateral safeguard measure” means a provisional

bilateral safeguard measure provided for in subparagraph 8(a) of Article

23;

(e) the term “serious injury” means a significant overall impairment in the

position of a domestic industry; and

(f) the term “threat of serious injury” means serious injury that, on the basis

of facts and not merely on allegation, conjecture or remote possibility, is

clearly imminent.

Article 17

Classification of Goods

The classification of goods in trade between the Parties shall be in conformity

with the Harmonized System.

Article 18

National Treatment

Each Party shall accord national treatment to the goods of the other Party in

accordance with Article III of the GATT 1994.

Article 19

Elimination of Customs Duties

1. Except as otherwise provided for in this Agreement, each Party shall eliminate

or reduce its customs duties on originating goods of the other Party designated for such

purposes in its Schedule in Annex 1, in accordance with the terms and conditions set out

in such Schedule.

2. In cases where its most-favoured-nation applied rate of customs duty on a

particular good is lower than the rate of customs duty to be applied in accordance with

paragraph 1 on the originating good which is classified under the same tariff line as that

particular good, each Party shall apply the lower rate with respect to that originating

good.

Article 20

Customs Valuation

For the purpose of determining the customs value of imported goods from a

Party into the other Party, provisions of Part I of the Agreement on Implementation of

24

Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the

WTO Agreement (hereinafter referred to as “the Agreement on Customs Valuation”),

shall apply *mutatis mutandis*.

Article 21

Export Subsidies and Domestic Support

Neither Party shall introduce or maintain any export subsidies or domestic

support, which are inconsistent with its obligations under the WTO Agreement, on any

agricultural good which is listed in Annex 1 to the Agreement on Agriculture in Annex

1A to the WTO Agreement (hereinafter referred to as “the Agreement on Agriculture”).

Article 22

Import and Export Restrictions

1. Each Party shall not introduce or maintain any prohibition or restriction other

than customs duties on the importation of any good of the other Party or on the

exportation or sale for export of any good destined to the other Party, which is

inconsistent with its obligations under the relevant provisions of the WTO Agreement.

2. In the event that a Party introduces a prohibition or restriction otherwise justified

under the relevant provisions of the WTO Agreement with respect to the exportation of

a good to the other Party, the former Party shall, upon the request of the other Party,

provide to the other Party, as soon as possible after the prohibition or restriction is

introduced, relevant information, which shall include a description of the good involved

and the introduced prohibition or restriction, the actual date of introduction of such

prohibition or restriction, unless the sharing of such information is considered by the

former Party as prejudicial to public interest.

Article 23

Bilateral Safeguard Measures

1. Notwithstanding any provisions of this Chapter but subject to the provisions of

this Article, each Party may apply a bilateral safeguard measure, to the extent necessary

to prevent or remedy the serious injury to a domestic industry of that Party and to

facilitate adjustment, if an originating good of the other Party, as a result of the

elimination or reduction of a customs duty in accordance with Article 19, is being

imported into the former Party in such increased quantities, in absolute terms or relative

to domestic production, and under such conditions that the imports of that originating

good constitute a substantial cause of serious injury, or threat thereof, to the domestic

industry of the former Party.

2. A Party may, as a bilateral safeguard measure:

25

(a) suspend the further reduction of any rate of customs duty on the

originating good provided for in this Chapter; or

(b) increase the rate of customs duty on the originating good to a level not to

exceed the lesser of:

(i) the most-favoured-nation applied rate of customs duty in effect on

the day when the bilateral safeguard measure is taken; and

(ii) the most-favoured-nation applied rate of customs duty in effect on

the day immediately preceding the date of entry into force of this

Agreement.

3. (a) A Party may apply a bilateral safeguard measure only after an

investigation has been carried out by the competent authorities of that

Party in accordance with the same procedures as those provided for in

Article 3 and subparagraph 2(c) of Article 4 of the Agreement on

Safeguards in Annex 1A to the WTO Agreement (hereinafter referred to

as “the Agreement on Safeguards”).

(b) The investigation referred to in subparagraph (a) shall in all cases be

completed as early as possible and in no case later than one year from the

date of initiation.

(c) In the investigation referred to in subparagraph (a) to determine whether

increased imports of an originating good have caused or are threatening

to cause serious injury to a domestic industry under the terms of this

Article, the competent authorities of the Party who carry out the

investigation shall evaluate all relevant factors of an objective and

quantifiable nature having a bearing on the situation of that domestic

industry, in particular, the rate and amount of the increase in imports of

the originating good in absolute and relative terms, the share of the

domestic market taken by the increased imports of the originating good,

and the changes in the level of sales, production, productivity, capacity

utilisation, profits and losses, and employment.

(d) The determination that increased imports of an originating good have

caused or are threatening to cause serious injury to a domestic industry

shall not be made unless the investigation referred to in subparagraph (a)

demonstrates, on the basis of objective evidence, the existence of the

causal link between increased imports of the originating good and serious

injury or threat thereof. When factors other than the increased imports

of the originating good are causing injury to the domestic industry at the

same time, such injury shall not be attributed to the increased imports of

the originating good.

26

4. The following conditions and limitations shall apply with regard to a bilateral

safeguard measure:

(a) A Party shall immediately deliver a written notice to the other Party

upon:

(i) initiating an investigation referred to in subparagraph 3(a) relating

to serious injury, or threat thereof, and the reasons for it; and

(ii) taking a decision to apply or extend a bilateral safeguard measure.

(b) The Party making the written notice referred to in subparagraph (a) shall

provide the other Party with all pertinent information, which shall

include:

(i) in the written notice referred to in subparagraph (a)(i), the reason

for the initiation of the investigation, a precise description of the

originating good subject to the investigation and its subheading of

the Harmonized System, the period subject to the investigation

and the date of initiation of the investigation; and

(ii) in the written notice referred to in subparagraph (a)(ii), evidence

of serious injury or threat thereof caused by the increased imports

of the originating good, a precise description of the originating

good subject to the proposed bilateral safeguard measure and its

subheading of the Harmonized System, a precise description of

the bilateral safeguard measure, and the proposed date of the

introduction and expected duration of the bilateral safeguard

measure.

(c) A Party proposing to apply or extend a bilateral safeguard measure shall

provide adequate opportunity for prior consultations with the other Party

with a view to reviewing the information arising from the investigation

referred to in subparagraph 3(a), exchanging views on the bilateral

safeguard measure and reaching an agreement on compensation set out in

paragraph 5.

(d) No bilateral safeguard measure shall be maintained except to the extent

and for such time as may be necessary to prevent or remedy serious

injury and to facilitate adjustment, provided that such time shall not

exceed a period of three years. However, in highly exceptional

circumstances, a bilateral safeguard measure may be extended, provided

that the total duration of the bilateral safeguard measure, including such

extensions, shall not exceed five years. In order to facilitate adjustment

in a situation where the expected duration of a bilateral safeguard

27

measure is over one year, the Party maintaining the bilateral safeguard

measure shall progressively liberalise the bilateral safeguard measure at

regular intervals during the period of application.

(e) No bilateral safeguard measure shall be applied again to the import of a

particular originating good which has been subject to such a bilateral

safeguard measure, for a period of time equal to that during which such

measure had been previously applied, provided that the period of nonapplication

is at least one year.

(f) Upon the termination of a bilateral safeguard measure, the rate of

customs duty for an originating good subject to the measure shall be the

rate which would have been in effect but for the bilateral safeguard

measure.

5. (a) A Party proposing to apply or extend a bilateral safeguard measure shall

provide to the other Party mutually agreed adequate means of trade

compensation in the form of concessions whose value is substantially

equivalent to that of the additional customs duties expected to result from

the bilateral safeguard measure.

(b) If the Parties are unable to agree on the compensation within 30 days

after the commencement of the consultations pursuant to subparagraph

4(c), the Party against whose originating good the bilateral safeguard

measure is applied shall be free to suspend the application of concessions

under this Agreement, which are substantially equivalent to the bilateral

safeguard measure. The Party exercising the right of suspension may

suspend the application of concessions only for the minimum period

necessary to achieve the substantially equivalent effects and only while

the bilateral safeguard measure is maintained.

(c) (i) The right to claim the trade compensation which is agreed on by

the Parties under subparagraph (a) and the right of suspension

provided for in subparagraph (b) shall not be exercised for the

first two years that a bilateral safeguard measure is in effect,

provided that the bilateral safeguard measure has been taken as a

result of an absolute increase in imports and that such bilateral

safeguard measure conforms to the provisions of this Article.

(ii) The two years period mentioned in subparagraph (i) may be

extended by one year, provided that the Party applying the

bilateral safeguard measure provides to the other Party, evidence

that the bilateral safeguard measure continues to be necessary to

prevent or remedy serious injury caused by an absolute increase

in imports and that the industry concerned is adjusting.

28

6. Nothing in this Chapter shall prevent a Party from applying safeguard measures

to an originating good of the other Party in accordance with:

(a) Article XIX of the GATT 1994 and the Agreement on Safeguards; or

(b) Article 5 of the Agreement on Agriculture.

7. Each Party shall ensure the consistent, impartial and reasonable administration

of its laws and regulations relating to bilateral safeguard measures.

8. (a) In critical circumstances, where delay would cause damage which it

would be difficult to repair, a Party may take a provisional bilateral

safeguard measure, which shall take the form of the measure set out in

subparagraph 2(a) or (b), pursuant to a preliminary determination that

there is clear evidence that increased imports of an originating good of

the other Party have caused or are threatening to cause serious injury to a

domestic industry.

(b) A Party shall deliver a written notice to the other Party prior to applying

a provisional bilateral safeguard measure. Consultations between the

Parties on the application of the provisional bilateral safeguard measure

shall be initiated immediately after the provisional bilateral safeguard

measure is taken.

(c) The duration of a provisional bilateral safeguard measure shall not

exceed 200 days. During that period, the pertinent requirements of

paragraph 3 shall be met. The duration of the provisional bilateral

safeguard measure shall be counted as a part of the period referred to in

subparagraph 4(d).

(d) Subparagraph 4(f) and paragraph 7 shall be applied *mutatis mutandis* to a

provisional bilateral safeguard measure. The customs duty imposed as

a result of the provisional bilateral safeguard measure shall be refunded

if the subsequent investigation referred to in subparagraph 3(a) does not

determine that increased imports of an originating good of the other

Party have caused or threatened to cause serious injury to a domestic

industry.

9. A written notice referred to in subparagraphs 4(a) and 8(b) and any other

communication between the Parties shall be done in the English language.

10. The Parties shall review the provisions of this Article, after 10 years of the date

of entry into force of this Agreement, or earlier as may be agreed by the Parties.

29

Article 24

Anti-Dumping Investigation

When the authority of a Party competent for initiating investigation under

Article 5 of the Agreement on Anti-Dumping received a written application by or on

behalf of its domestic industry for the initiation of the investigation in respect of a good

from the other Party, the former Party shall, at least 10 working days in advance of the

initiation of such investigation, notify the other Party, and provide it with the full text,

of such application. The other Party may inform the exporters, foreign producers and

relevant trade associations known to the other Party of that notification and of the

information included in that application. Due regard shall be paid to the requirement

for the protection of confidential information, as provided for in paragraph 5 of Article

6 of the Agreement on Anti-Dumping.

Article 25

Restrictions to Safeguard the Balance of Payments

1. Nothing in this Chapter shall be construed to prevent a Party from taking any

measure for balance-of-payments purposes. A Party taking such measure shall do so

in accordance with the conditions established under Article XII of the GATT 1994 and

the Understanding on the Balance-of-Payments Provisions of the General Agreement on

Tariffs and Trade 1994 in Annex 1A to the WTO Agreement.

2. Nothing in this Chapter shall preclude the use by a Party of exchange controls or

exchange restrictions in accordance with the Articles of Agreement of the International

Monetary Fund.

30

Chapter 3

Rules of Origin

Article 26

Definitions

For the purposes of this Chapter:

(a) the term “exporter” means a natural or juridical person located in an

exporting Party who exports a good from the exporting Party;

(b) the term “factory ships of the Party” or “vessels of the Party”

respectively means factory ships or vessels:

(i) which are registered in the Party;

(ii) which sail under the flag of the Party;

(iii) which are owned to an extent of at least 50 percent by nationals of

the Parties, or by a juridical person with its head office in either

Party, of which the representatives, chairman of the board of

directors, and the majority of the members of such board are

nationals of the Parties, and of which at least 50 percent of the

equity interest is owned by nationals or juridical persons of the

Parties;

(iv) of which at least 50 percent of the total of the master and officers

are nationals of the Parties; and

(v) of which at least 25 percent of the crew are nationals of the

Parties;

(c) the term “fungible originating goods of a Party” or “fungible originating

materials of a Party” respectively means originating goods or materials

of a Party that are interchangeable for commercial purposes, whose

properties are essentially identical;

(d) the term “Generally Accepted Accounting Principles” means the

recognised consensus or substantial authoritative support within a Party

at a particular time as to which economic resources and obligations

should be recorded as assets and liabilities, which changes in assets and

liabilities should be recorded, how the assets and liabilities and changes

in them should be measured, what information should be disclosed and

how it should be disclosed, and which financial statements should be

31

prepared. These standards may be broad guidelines of general

application as well as detailed practices and procedures;

(e) the term “good” means any merchandise, product, article or material;

(f) the term “importer” means a natural or juridical person who imports a

good into the importing Party;

(g) the term “indirect materials” means goods used in the production, testing

or inspection of another good but not physically incorporated into the

good, or goods used in the maintenance of buildings or the operation of

equipment associated with the production of another good, including:

(i) fuel and energy;

(ii) tools, dies and moulds;

(iii) spare parts and goods used in the maintenance of equipment and

buildings;

(iv) lubricants, greases, compounding materials and other goods used

in production or used to operate equipment and buildings;

(v) gloves, glasses, footwear, clothing, safety equipment and

supplies;

(vi) equipment, devices and supplies used for testing or inspection;

(vii) catalysts and solvents; and

(viii) any other goods that are not incorporated into another good but

whose use in the production of the good can reasonably be

demonstrated to be a part of that production;

(h) the term “materials” means any matter or substance consumed in the

production of a good, physically incorporated into a good, or used in the

production of another good;

(i) the term “non-originating material” means any materials whose country

of origin is other than the Parties (imported non-originating) and any

material whose origin cannot be determined (undetermined origin) under

this Chapter;

(j) the term “originating material” means any material that qualifies as

originating under this Chapter; and

32

(k) the term “production” means a method of obtaining goods including

manufacturing, assembling, processing, raising, growing, breeding,

mining, extracting, harvesting, fishing, trapping, gathering, collecting,

hunting and capturing.

Article 27

Originating Goods

Except as otherwise provided for in this Agreement, a good shall qualify as an

originating good of a Party where:

(a) the good is wholly obtained or produced entirely in the Party, as

provided for in Article 28; or

(b) the good is not wholly obtained or produced in the Party, provided that

the good satisfies the requirements of Article 29.

Article 28

Wholly Obtained or Produced Goods

For the purposes of subparagraph (a) of Article 27, the following goods shall be

considered as being wholly obtained or produced in a Party:

(a) live animals born and raised in the Party;

(b) animals obtained by hunting, trapping, fishing, gathering or capturing in

the Party;

(c) goods obtained from live animals in the Party;

(d) plants and plant products harvested, picked or gathered in the Party;

Note: For the purposes of this subparagraph, the term “plant” refers to

all plant life, including fruit, flowers, vegetables, trees, seaweed,

fungi and live plants.

(e) minerals and other naturally occurring substances, not included in

subparagraphs (a) through (d), extracted or taken in the Party;

(f) goods of sea-fishing and other goods taken by vessels of the Party from

the sea outside the territorial seas of the Parties;

(g) goods produced on board factory ships of the Party, outside the territorial

seas of the Parties from the goods referred to in subparagraph (f);

33

(h) goods taken from the sea-bed or subsoil beneath the sea-bed outside the

territorial sea of the Party, provided that the Party has rights to exploit

such sea-bed or subsoil in accordance with the provisions of the United

Nations Convention on the Law of the Sea, done at Montego Bay,

December 10, 1982;

(i) articles collected in the Party which can no longer perform their original

purpose in the Party nor are capable of being restored or repaired and

which are fit only for disposal or for the recovery of parts or raw

materials;

(j) scrap and waste derived from manufacturing or processing operations or

from consumption in the Party and fit only for disposal or for the

recovery of raw materials;

(k) parts or raw materials recovered in the Party from articles which can no

longer perform their original purpose nor are capable of being restored or

repaired; and

(l) goods obtained or produced in the Party exclusively from the goods

referred to in subparagraphs (a) through (k).

Article 29

Goods Produced Using Non-Originating Materials

1. For the purposes of subparagraph (b) of Article 27, a good shall qualify as an

originating good of a Party if:

(a) the good has a qualifying value content, calculated using the formula set

out in Article 30, of not less than 35 percent; and

(b) all non-originating materials used in the production of the good have

undergone in the Party a change in tariff classification at the six-digit

level (i.e. a change in tariff subheading) of the Harmonized System.

Note: For the purposes of this subparagraph, “Harmonized System” is

that on which the product specific rules set out in Annex 2 are

based.

2. Notwithstanding paragraph 1, a good subject to product specific rules shall

qualify as an originating good of a Party if it satisfies the applicable product specific

rules set out in Annex 2.

34

3. For the purposes of subparagraph 1(b) and the relevant product specific rules set

out in Annex 2, the rule requiring that the materials used have undergone a change in

tariff classification or a specific manufacturing or processing operation, shall apply only

to non-originating materials.

Article 30

Calculation of Qualifying Value Content

1. For the purposes of calculating the qualifying value content of a good, one or the

other of the following formulas shall be applied:

(a)

F.O.B. – V.N.M.

Q.V.C. = x 100

F.O.B.

Where:

Q.V.C. is the qualifying value content of a good, expressed as a

percentage;

F.O.B. is, except as provided for in paragraph 2, the free-on-board

value of a good payable by the buyer of the good to the seller of the

good, regardless of the mode of shipment, not including any internal

excise taxes reduced, exempted, or repaid when the good is exported;

and

V.N.M. is the value of non-originating materials used in the

production of a good;

(b)

V.O.M. + Direct Labour Cost

+ Direct Overhead Cost + Profit

Q.V.C. = x 100

F.O.B.

Where:

V.O.M. is the value of originating material used in the production

of the good.

Note: For the purpose of calculating the qualifying value content of a good,

the Generally Accepted Accounting Principles in the exporting Party

shall be applied.

35

2. F.O.B. referred to in paragraph 1 shall be the value:

(a) adjusted to the first ascertainable price paid for a good from the buyer to

the producer of the good, if there is free-on-board value of the good, but

it is unknown and cannot be ascertained; or

(b) determined in accordance with Articles 1 through 8 of the Agreement on

Customs Valuation, if there is no free-on-board value of a good.

3. For the purposes of paragraph 1, the value of a material used in a production of a

good in a Party:

(a) shall be the CIF value; or

(b) shall be the first ascertainable price paid for the material in the Party, but

may exclude all the costs incurred in the Party in transporting the

material from the warehouse of the supplier of the material to the place

where the producer is located such as freight, insurance and packing as

well as any other known and ascertainable cost incurred in the Party.

Note: For the purposes of this paragraph, the term “CIF value” means the

customs value of the imported good in accordance with the Agreement

on Customs Valuation and includes freight and insurance where

appropriate, packing and all other costs incurred in transporting the

material to the importation port in the Party where the producer of the

good is located.

4. For the purposes of subparagraph 2(b) or 3(a), in applying the Agreement on

Customs Valuation to determine the value of a good or non-originating material, the

Agreement on Customs Valuation shall apply *mutatis mutandis* to domestic transactions

or to the cases where there is no domestic transaction of the good or non-originating

material.

Article 31

Accumulation

For the purposes of determining whether a good qualifies as an originating good

of a Party, an originating good of the other Party which is used as a material in the

production of the good in the former Party may be considered as an originating material

of the former Party, provided that such good has undergone its last production process

in the former Party which goes beyond the operations provided for in Article 33.

36

Article 32

*De Minimis*

Non-originating materials used in the production of a good that do not satisfy an

applicable rule for the good shall be disregarded, provided that the totality of such

materials does not exceed specific percentages in value or weight of the good. Such

percentages shall be:

(a) in the case of a good classified under Chapters 15 through 24 (except

1604.20, 1605.20, 1605.90, 2101.11, 2101.20, 2106.10, 2106.90,

2207.10 and 2207.20), 2501.00, 2906.11, 2918.14, 2918.15, 2940.00,

3505.10, 3505.20, 3809.10 and 3824.60 of the Harmonized System, 7

percent in value of the good;

(b) in the case of a good classified under Chapters 28 through 49 (except

2905.44, 2906.11, 2918.14, 2918.15, 2940.00, 3502.11, 3502.19,

3505.10, 3505.20, 3809.10, 3824.60, 4601.29, 4601.94 and 4602.19) and

64 through 97 of the Harmonized System, 10 percent in value of the

good; and

(c) in the case of a good classified under Chapters 50 through 63 (except

5001.00, 5003.00, heading 51.02, 51.03, 52.01 through 52.03, 53.01 and

53.02) of the Harmonized System, 7 percent in weight of the good.

Note 1: For the purposes of this Article, the term “value of the good” means the freeon-

board value of the good referred to in paragraph 1 of Article 30 or the

value set out in paragraph 2 of that Article.

Note 2: For the purposes of this Article, “Harmonized System” is that on which the

product specific rules set out in Annex 2 are based.

Note 3: This Article shall not be applied in calculating the qualifying value content

set out in Article 30.

Article 33

Non-Qualifying Operations

A good shall not be considered to be an originating good of the exporting Party

merely by reason of having undergone the following:

(a) operations to ensure the preservation of products in good condition

during transport and storage (such as drying, freezing, keeping in brine,

removal of damaged parts) and other similar operations;

(b) changes of packaging and breaking up and assembly of packages;

37

(c) disassembly;

(d) placing in bottles, cases, boxes and other simple packaging operations;

(e) collection of parts and components classified as a good pursuant to Rule

2(a) of the General Rules for the Interpretation of the Harmonized

System;

(f) simple operations consisting of removal of dust, sifting or screening,

sorting, classifying, matching (including the making-up of sets of

articles), washing, painting;

(g) simple cutting, slicing and repacking or placing in bottles, flasks, bags or

boxes, fixing on cards or boards, and all other simple packing operations;

(h) affixing or printing marks, labels and other like distinguishing signs on

products or their packaging;

(i) simple mixing of products whether or not of different kinds;

(j) simple assembly of parts of goods to constitute a complete product;

(k) slaughter of animals;

(l) mere dilution with water or another substance that does not materially

alter the characteristics of the goods; or

(m) any combination of operations referred to in subparagraphs (a) through

(l).

Note: For the purposes of this Article, an operation is described as “simple” if neither

special skills nor machines, apparatus or equipment especially produced or

installed for carrying it out are needed.

Article 34

Consignment Criteria

1. An originating good of the other Party shall be deemed to meet the consignment

criteria when it is:

(a) transported directly from the other Party; or

(b) transported through one or more non-Parties for the purpose of transit or

temporary storage in warehouses in such non-Parties, provided that it

38

does not undergo operations other than unloading, reloading and any

other operation to preserve it in good condition.

2. If an originating good of the other Party does not meet the consignment criteria

referred to in paragraph 1, the good shall not be considered as an originating good of the

other Party.

Article 35

Unassembled or Disassembled Goods

Where a good satisfies the requirements of the relevant provisions of Articles 27

through 33 and is imported into a Party from the other Party in an unassembled or

disassembled form but is classified as an assembled good pursuant to Rule 2(a) of the

General Rules for the Interpretation of the Harmonized System, such a good shall be

considered as an originating good of the other Party.

Article 36

Fungible Goods and Materials

1. For the purposes of determining whether a good qualifies as an originating good

of a Party, where fungible originating materials of the Party and fungible nonoriginating

materials that are mixed in an inventory are used in the production of the

good, the origin of the materials may be determined pursuant to an inventory

management method under the Generally Accepted Accounting Principles in the Party.

2. Where fungible originating goods of a Party and fungible non-originating goods

are mixed in an inventory and, prior to exportation do not undergo any production

process or any operation in the Party where they were mixed other than unloading,

reloading or any other operation to preserve them in good condition, the origin of the

good may be determined pursuant to an inventory management method under the

Generally Accepted Accounting Principles in the Party.

Article 37

Indirect Materials

Indirect materials shall be, without regard to where they are produced,

considered to be originating materials of a Party where the good is produced.

39

Article 38

Accessories, Spare Parts, Tools and Instructional

or Other Information Materials

1. In determining whether all the non-originating materials used in the production

of a good undergo the applicable change in tariff classification or a specific

manufacturing or processing operation, accessories, spare parts, tools and instructional

or other information materials delivered with the good that form part of the good's

standard accessories, spare parts, tools and instructional or other information materials,

shall be disregarded, provided that:

(a) the accessories, spare parts, tools and instructional or other information

materials are not invoiced separately from the good, without regard to

whether they are separately described in the invoice; and

(b) the quantities and value of the accessories, spare parts, tools and

instructional or other information materials are customary for the good.

2. If a good is subject to a qualifying value content requirement, the value of the

accessories, spare parts, tools and instructional or other information materials shall be

taken into account as the value of originating or non-originating materials, as the case

may be, in calculating the qualifying value content of the good.

Article 39

Packing and Packaging Materials and Containers

1. Packing materials and containers for shipment that are used to protect a good

during transportation shall not be taken into account in determining whether the good

qualifies as an originating good of a Party.

2. With respect to packaging materials and containers that are used for retail sale of

a good:

(a) such packaging materials and containers shall be disregarded in

determining whether the good qualifies as an originating good of a Party,

if they are classified with the good pursuant to Rule 5 of the General

Rules for the Interpretation of the Harmonized System; and

(b) if the good is subject to a qualifying value content requirement, the value

of such packaging materials and containers shall be taken into account as

the value of originating materials of a Party where the good is produced

or non-originating materials, as the case may be, in calculating the

qualifying value content of the good.

40

Article 40

Operational Certification Procedures

The operational certification procedures set out in Annex 3 shall apply with

respect to procedures regarding certificate of origin and related matters.

Article 41

Sub-Committee on Rules of Origin

1. For the purposes of the effective implementation and operation of this Chapter, a

Sub-Committee on Rules of Origin (hereinafter referred to in this Article as “the Sub-

Committee”) shall be established on the date of entry into force of this Agreement.

2. The functions of the Sub-Committee shall be:

(a) reviewing and making appropriate recommendations, as necessary, to the

Joint Committee on:

(i) the implementation and operation of this Chapter;

(ii) any amendments to Annex 2 proposed by either Party; and

(iii) the Implementing Procedures referred to in Section 11 of Annex

3;

(b) considering any other matter, including development of an electronic

system for facilitating the issuance and verification of certificate of

origin, as the Parties may agree related to this Chapter;

(c) reporting the findings of the Sub-Committee to the Joint Committee; and

(d) carrying out other functions as may be delegated by the Joint Committee

pursuant to Article 14.

41

Chapter 4

Customs Procedures

Article 42

Scope and Objectives

1. This Chapter shall apply to customs procedures required for the clearance of

goods traded between the Parties.

2. This Chapter shall be implemented by the Parties in accordance with the laws

and regulations of each Party and within the available resources of their respective

customs authorities.

3. The objectives of this Chapter are to establish a framework to ensure

transparency, consistency, fair and proper application of customs laws and prompt

clearance of goods and to promote cooperation on customs matters, including the

exchange of information, with a view to facilitating legitimate trade in goods between

the Parties, preventing, investigating and repressing violation or attempted violation of

customs laws, and meeting the needs of Governments of the Parties for the protection of

society and revenue.

Article 43

Definition

For the purposes of this Chapter, the term “customs laws” means the statutory

and regulatory provisions relating to the importation, exportation, movement or storage

of goods, the administration and enforcement of which are specifically entrusted to the

customs authority of each Party, and any regulations made by the customs authority of

each Party under its statutory power.

Article 44

Transparency

1. Each Party shall ensure that all relevant information of general application

pertaining to its customs laws is readily available to any interested person.

2. When information that has been made available must be revised due to changes

in its customs laws, each Party shall make the revised information readily available

sufficiently in advance of the entry into force of the changes to enable interested persons

to take account of them, unless advance notice is precluded.

3. At the request of any interested person of the Parties, each Party shall provide, as

quickly and accurately as possible, information relating to the specific customs matters

42

raised by the interested person and pertaining to its customs laws. Each Party shall

supply not only the information specifically requested but also any other pertinent

information which it considers the interested person should be made aware of.

Article 45

Customs Clearance

1. Both Parties shall apply their respective customs procedures in a predictable,

consistent, transparent and fair manner.

2. For prompt customs clearance of goods traded between the Parties, each Party

shall:

(a) make use of information and communications technology;

(b) simplify its customs procedures;

(c) harmonise its customs procedures, to the extent possible, with relevant

international standards and recommended practices such as those made

under the auspices of the Customs Co-operation Council; and

(d) promote cooperation, wherever appropriate, between its customs

authority and:

(i) other national authorities of the Party; and

(ii) the trading communities of the Party.

3. Each Party shall provide affected parties with easily accessible processes of

administrative and judicial review in relation to the action concerning the customs

matters taken by the Party.

Article 46

Temporary Admission and Goods in Transit

1. Each Party shall continue to facilitate the procedures for the temporary

admission of goods traded between the Parties in accordance with the terms and

conditions provided for in the Customs Convention on the A.T.A. Carnet for the

Temporary Admission of Goods (hereinafter referred to as “the A.T.A. Convention”).

2. Each Party shall continue to facilitate customs clearance of goods in transit from

or to the other Party in accordance with paragraph 3 of Article V of the GATT 1994.

43

3. The Parties shall endeavour to promote, through seminars and courses, the use of

A.T.A. carnets pursuant to the A.T.A. Convention for the temporary admission of goods

and the facilitation of customs clearance of goods in transit in the Parties or non-Parties.

4. For the purposes of this Article, the term “temporary admission” means customs

procedures under which certain goods may be brought into a customs territory

conditionally, relieved totally or partially from the payment of customs duties. Such

goods shall be imported for a specific purpose, and shall be intended for re-exportation

within a specified period and without having undergone any change except normal

depreciation due to the use made of them.

Article 47

Advance Rulings

Where a written application is made in accordance with relevant laws or

procedures adopted or maintained by the importing Party and the importing Party has no

reasonable grounds to deny the issuance, the importing Party shall endeavour to, prior to

the importation of the good, issue a written advance ruling concerning the tariff

classification, the customs valuation and the origin of the good, as well as the

qualification of the good as an originating good of the exporting Party under the

provisions of Chapter 3.

Article 48

Cooperation and Exchange of Information

1. The Parties shall cooperate and exchange information with each other on

customs matters, including specific cases, such as:

(a) customs procedures;

(b) customs valuation within the meaning of the Agreement on Customs

Valuation;

(c) enforcement against the trafficking of prohibited goods and the

importation of goods suspected of infringing intellectual property rights;

(d) prevention, investigation and repression of violation or attempted

violation of customs laws; and

(e) trade statistics data relating to customs clearance of goods and

conveyances related to goods, exported from a Party to the other Party.

2. Such cooperation and exchange of information shall be implemented as provided

for in the Implementing Agreement.

44

3. Paragraph 4 of Article 9 shall not apply to the exchange of information under

this Article.

Article 49

Sub-Committee on Customs Procedures

1. For the purposes of the effective implementation and operation of this Chapter, a

Sub-Committee on Customs Procedures (hereinafter referred to in this Article as “the

Sub-Committee”) shall be established on the date of entry into force of this Agreement.

2. The functions of the Sub-Committee shall be:

(a) reviewing the implementation and operation of this Chapter;

(b) identifying areas, relating to this Chapter, to be improved for facilitating

trade between the Parties;

(c) reporting its findings to the Joint Committee;

(d) for the purposes set out in paragraph 1, reviewing and making

appropriate recommendations, as necessary, to the Joint Committee on

the provisions of the Implementing Procedures referred to in Section 11

of Annex 3 concerning documents required by the customs authority

under paragraph 4 of Section 2 of Annex 3; and

(e) carrying out other functions as may be delegated by the Joint Committee

pursuant to Article 14.

3. The Sub-Committee shall meet at such venues and times as may be agreed by

the Parties.

4. The composition of the Sub-Committee shall be specified in the Implementing

Agreement.

45

Chapter 5

Technical Regulations, Standards and Conformity Assessment

Procedures, and Sanitary and Phytosanitary Measures

Article 50

Scope

This Chapter shall apply to technical regulations, standards and conformity

assessment procedures as defined in the Agreement on Technical Barriers to Trade in

Annex 1A to the WTO Agreement (hereinafter referred to as “the TBT Agreement”)

and sanitary and phytosanitary (hereinafter referred to as “SPS”) measures under the

Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to

the WTO Agreement (hereinafter referred to as “the SPS Agreement”), that may,

directly or indirectly, affect trade in goods between the Parties.

Article 51

Reaffirmation of Rights and Obligations

The Parties reaffirm their rights and obligations relating to technical regulations,

standards and conformity assessment procedures under the TBT Agreement, and their

rights and obligations relating to SPS measures under the SPS Agreement.

Article 52

Enquiry Points

Each Party shall designate an enquiry point which is able to answer all

reasonable enquiries from the other Party regarding technical regulations, standards and

conformity assessment procedures, and SPS measures and, if appropriate, to provide

their relevant information.

Article 53

Sub-Committee on Technical Regulations, Standards and

Conformity Assessment Procedures, and SPS Measures

1. For the purposes of the effective implementation and operation of this Chapter, a

Sub-Committee on Technical Regulations, Standards and Conformity Assessment

Procedures, and SPS Measures (hereinafter referred to in this Chapter as “the Sub-

Committee”) shall be established on the date of entry into force of this Agreement.

2. The functions of the Sub-Committee shall be:

46

(a) exchanging information on technical regulations, standards and

conformity assessment procedures, and SPS measures, and where

necessary, coordinating the exchange of information on generic medicine

provided for in Article 54;

(b) undertaking consultations on issues related to technical regulations,

standards and conformity assessment procedures;

(c) undertaking science-based consultations to identify and address specific

issues that may arise from the application of SPS measures;

(d) consulting cooperative efforts between the Parties in international fora in

relation to technical regulations, standards and conformity assessment

procedures, and SPS measures;

(e) holding discussions on the participation of each Party in the existing

frameworks for mutual recognition in technical regulations, standards

and conformity assessment procedures under international agreements;

(f) discussing Mutual Recognition Arrangements (hereinafter referred to in

this Chapter as “MRAs”) pursuant to Article 55 and other technical

cooperation in relation to technical regulations, standards and conformity

assessment procedures, and SPS measures;

(g) reviewing the implementation and operation of this Chapter;

(h) reporting, where appropriate, its findings to the Joint Committee; and

(i) carrying out other functions as may be delegated by the Joint Committee

pursuant to Article 14.

3. The Sub-Committee shall meet at such venues and times as may be agreed upon

by the Parties, unless otherwise provided for in this Chapter.

4. The Sub-Committee shall be composed of representatives of the Governments of

the Parties.

5. The Parties shall determine in advance the agenda for the individual meeting of

the Sub-Committee, with a view to ensuring appropriate participation of relevant

experts.

47

Article 54

Cooperation on Generic Medicine

1. The Parties shall exchange information on their respective regulatory measures

concerning generic medicine, with a view to promoting cooperation between the Parties

in the field of pharmaceuticals and building mutual confidence in the regulatory

measures of each Party.

2. For the purposes of this Article, the term “generic medicine” means drugs

approved by the competent authority of a Party under the laws and regulations of the

Party as equivalent, in terms of active ingredients, dosages, usages and indications, to

the drugs approved preceding the former drugs.

3. Applications by a person of a Party for registration and other approvals required

for release of a generic medicine in the market of the other Party shall be considered by

the relevant authorities of the other Party. Such applications shall be accorded, in the

relevant procedure, treatment no less favourable than that accorded to like applications

by its own person, where they fulfil all the requirements under the laws and regulations

of the other Party. Such procedure shall be completed within a reasonable period of

time from the date of such application.

Article 55

Mutual Recognition

1. The Parties shall, through the Sub-Committee, discuss the feasibility of MRAs in

such sectors as electrical products, telecommunications terminal equipment and radio

equipment and other sectors as may be mutually agreed by the Parties. In elaborating

MRAs, the Parties shall confirm the economic benefits of such arrangements and, where

necessary, the equivalence of the technical regulations of both Parties.

2. The Sub-Committee shall meet within three months from the date of entry into

force of this Agreement, in order to discuss the feasibility of MRAs in sectors referred

to in paragraph 1, and shall endeavour to arrive at a conclusion about such feasibility

within six months. The Parties shall endeavour to reach a conclusion of MRAs under

paragraph 1 within a reasonable period of time, normally not exceeding three years,

from the date of such conclusion about the feasibility.

Article 56

Non-Application of Chapter 14

The dispute settlement procedures provided for in Chapter 14 shall not apply to

this Chapter, unless otherwise agreed by the Parties.

48

Chapter 6

Trade in Services

Article 57

Scope

1. This Chapter shall apply to measures by a Party affecting trade in services.

2. This Chapter shall not apply to:

(a) in respect of air transport services, measures affecting traffic rights,

however granted; or to measures affecting services directly related to the

exercise of traffic rights, other than measures affecting:

(i) aircraft repair and maintenance services;

(ii) the selling and marketing of air transport services; and

(iii) computer reservation system services;

(b) cabotage in maritime transport services; and

(c) measures affecting natural persons seeking access to the employment

market of a Party, or measures regarding nationality or citizenship, or

residence or employment on a permanent basis.

3. Articles 59 and 60 shall not apply to any measure by a Party with respect to

government procurement.

4. This Chapter shall not prevent a Party from applying measures to regulate the

entry of natural persons of the other Party into, or their temporary stay in the former

Party, including those measures necessary to protect the integrity of, and to ensure the

orderly movement of natural persons across, its borders, provided that such measures

are not applied in such a manner as to nullify or impair the benefits accruing to the other

Party under the terms of a specific commitment.

Note: The sole fact of requiring a visa for natural persons of a certain

nationality or citizenship and not for those of others shall not be

regarded as nullifying or impairing benefits under a specific

commitment.

5. Annex 4 provides supplementary provisions to this Chapter on financial

services, including scope and definitions.

49

6. Annex 5 provides supplementary provisions to this Chapter on

telecommunications services, including scope and definitions.

Article 58

Definitions

For the purposes of this Chapter:

(a) the term “aircraft repair and maintenance services” means such activities

when undertaken on an aircraft or a part thereof while it is withdrawn

from service and does not include so-called line maintenance;

(b) the term “commercial presence” means any type of business or

professional establishment, including through:

(i) the constitution, acquisition or maintenance of a juridical person;

or

(ii) the creation or maintenance of a branch or a representative office,

within the Area of a Party for the purposes of supplying a service;

(c) the term “computer reservation system services” means services

provided by computerised systems that contain information about air

carriers’ schedules, availability, fares and fare rules, through which

reservations can be made or tickets may be issued;

(d) the term “measure” means any measure, whether in the form of a law,

regulation, rule, procedure, decision, administrative action or any other

form;

Note: The term “measure” shall include taxation measures to the

extent covered by the GATS.

(e) the term “measure by a Party” means any measure taken by:

(i) the central, regional or local governments or authorities of a

Party; and

(ii) non-governmental bodies in the exercise of powers delegated by

the central, regional or local governments or authorities of a

Party;

(f) the term “measures by a Party affecting trade in services” includes

measures by a Party in respect of:

50

(i) the purchase, payment or use of a service;

(ii) the access to and use of, in connection with the supply of a

service, services which are required by the Party to be offered to

the public generally; and

(iii) the presence, including commercial presence, of persons of the

other Party for the supply of a service in the Area of the former

Party;

(g) the term “monopoly supplier of a service” means any person, public or

private, which in the relevant market of the Area of a Party is authorised

or established formally or in effect by that Party as the sole supplier of

that service;

(h) the term “selling and marketing of air transport services” means

opportunities for the air carrier concerned to sell and market freely its air

transport services including all aspects of marketing such as market

research, advertising and distribution. These activities do not include

the pricing of air transport services nor the applicable conditions;

(i) the term “service consumer” means any person that receives or uses a

service;

(j) the term “service of the other Party” means a service which is supplied:

(i) from or in the Area of the other Party, or in the case of maritime

transport service, by a vessel registered under the law of the other

Party, or by a person of the other Party which supplies such

service through the operation of a vessel or its use in whole or in

part; or

(ii) in the case of the supply of a service through commercial

presence or through the presence of natural persons, by a service

supplier of the other Party;

(k) the term “service supplied in the exercise of governmental authority”

means any service which is supplied neither on a commercial basis nor in

competition with one or more service suppliers;

(l) the term “supply of a service” includes the production, distribution,

marketing, sale and delivery of a service;

(m) the term “trade in services” means the supply of a service:

51

(i) from the Area of a Party into the Area of the other Party (“crossborder

supply”);

(ii) in the Area of a Party to the service consumer of the other Party

(“consumption abroad”);

(iii) by a service supplier of a Party, through commercial presence in

the Area of the other Party (“commercial presence”); and

(iv) by a service supplier of a Party, through presence of natural

persons of that Party in the Area of the other Party (“presence of

natural persons”); and

(n) the term “traffic rights” means the rights for scheduled and nonscheduled

services to operate and/or to carry passengers, cargo and mail

for remuneration or hire from, to, within, or over a Party, including

points to be served, routes to be operated, types of traffic to be carried,

capacity to be provided, tariffs to be charged and their conditions, and

criteria for designation of airlines, including such criteria as number,

ownership and control.

Article 59

Market Access

1. With respect to market access through the modes of supply defined in

subparagraph (m) of Article 58, each Party shall accord services and service suppliers of

the other Party treatment no less favourable than that provided for under the terms,

limitations and conditions agreed and specified in its Schedule of Specific

Commitments in Annex 6.

Note: If a Party undertakes a market-access commitment in relation to the

supply of a service through the mode of supply referred to in

subparagraph (m)(i) of Article 58 and if the cross-border movement of

capital is an essential part of the service itself, that Party is thereby

committed to allow such movement of capital. If a Party undertakes a

market-access commitment in relation to the supply of a service through

the mode of supply referred to in subparagraph (m)(iii) of Article 58, it

is thereby committed to allow related transfers of capital into its Area.

2. In sectors where market-access commitments are undertaken, the measures

which a Party shall not maintain or adopt either on the basis of a regional subdivision or

on the basis of its entire Area, unless otherwise specified in its Schedule of Specific

Commitments in Annex 6, are defined as:

52

(a) limitations on the number of service suppliers whether in the form of

numerical quotas, monopolies, exclusive service suppliers or the

requirements of an economic needs test;

(b) limitations on the total value of service transactions or assets in the form

of numerical quotas or the requirement of an economic needs test;

(c) limitations on the total number of service operations or on the total

quantity of service output expressed in terms of designated numerical

units in the form of quotas or the requirement of an economic needs test;

Note: This subparagraph does not cover measures of a Party which

limit inputs for the supply of services.

(d) limitations on the total number of natural persons that may be employed

in a particular service sector or that a service supplier may employ and

who are necessary for, and directly related to, the supply of a specific

service in the form of numerical quotas or the requirement of an

economic needs test;

(e) measures which restrict or require specific types of legal entity or joint

venture through which a service supplier may supply a service; and

(f) limitations on the participation of foreign capital in terms of maximum

percentage limit on foreign shareholding or the total value of individual

or aggregate foreign investment.

3. Each Party shall endeavour to reduce the requirements for a service supplier of

the other Party to establish or maintain a representative office or any form of enterprise

or to be resident in its Area, as a condition for the cross-border supply of a service.

Article 60

National Treatment

1. In the sectors inscribed in its Schedule of Specific Commitments in Annex 6,

and subject to any conditions and qualifications set out therein, each Party shall accord

to services and service suppliers of the other Party, in respect of all measures affecting

the supply of services, treatment no less favourable than that it accords to its own like

services and service suppliers.

Note: Specific commitments assumed under this Article shall not be construed

to require either Party to compensate for any inherent competitive

disadvantages which result from the foreign character of the relevant

services or service suppliers.

53

2. A Party may meet the requirement of paragraph 1 by according to services and

service suppliers of the other Party, either formally identical treatment or formally

different treatment to that it accords to its own like services and service suppliers.

3. Formally identical or formally different treatment shall be considered to be less

favourable if it modifies the conditions of competition in favour of services or service

suppliers of a Party compared to like services or service suppliers of the other Party.

4. A Party shall not invoke the preceding paragraphs under Chapter 14 with respect

to a measure of the other Party that falls within the scope of an international agreement

between them relating to the avoidance of double taxation.

Article 61

Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade

in services not subject to scheduling under Articles 59 and 60, including those regarding

qualifications, standards or licensing matters. Such commitments shall be inscribed in

a Party’s Schedule of Specific Commitments in Annex 6.

Article 62

Schedule of Specific Commitments

1. With respect to sectors or sub-sectors where specific commitments are

undertaken by each Party, its Schedule of Specific Commitments in Annex 6 shall

specify:

(a) terms, limitations and conditions on market access;

(b) conditions and qualifications on national treatment;

(c) undertakings relating to additional commitments; and

(d) where appropriate, the time-frame for implementation of such

commitments.

2. Measures inconsistent with both Articles 59 and 60 shall be inscribed in the

column relating to Article 59. This inscription will be considered to provide a

condition or qualification to Article 60 as well.

54

Article 63

Most-Favoured-Nation Treatment

If, after this Agreement enters into force, a Party enters into any agreement on

trade in services with a non-Party, it shall consider a request by the other Party for the

incorporation in this Agreement of treatment no less favourable than that provided

under the former agreement. Any such incorporation should maintain the overall

balance of commitments undertaken by each Party under this Agreement.

Article 64

Domestic Regulation

1. In the sectors inscribed in its Schedule of Specific Commitments in Annex 6,

each Party shall ensure that all measures of general application affecting trade in

services are administered in a reasonable, objective and impartial manner.

2. Each Party shall maintain or institute as soon as practicable judicial, arbitral or

administrative tribunals or procedures which provide, at the request of an affected

service supplier of the other Party, for the prompt review of, and where justified,

appropriate remedies for, administrative decisions affecting trade in services. Where

such procedures are not independent of the agency entrusted with the administrative

decision concerned, the Party shall ensure that the procedures in fact provide for an

objective and impartial review.

3. The provisions of paragraph 2 shall not be construed to require a Party to

institute such tribunals or procedures where this would be inconsistent with its

constitutional structure or the nature of its legal system.

4. Where authorisation is required for the supply of a service on which a specific

commitment has been made, the competent authorities of a Party shall, within a

reasonable period of time after the submission of an application considered complete

under domestic laws and regulations, inform the applicant of the decision concerning

the application. At the request of the applicant, the competent authorities of the Party

shall provide, without undue delay, information concerning the status of the application.

5. The Parties shall jointly discuss disciplines on domestic regulation including

measures relating to qualification requirements and procedures, technical standards and

licensing requirements developed pursuant to paragraph 4 of Article VI of the GATS,

with a view to incorporating such disciplines into this Chapter and thereby ensuring that

such domestic regulation does not constitute unnecessary barriers to trade in services.

The Parties note that such disciplines aim to ensure that such requirements are *inter*

*alia*:

(a) based on objective and transparent criteria, such as competence and the

ability to supply the service;

55

(b) not more burdensome than necessary to ensure the quality of the service;

and

(c) in the case of licensing procedures, not in themselves a restriction on the

supply of the service.

6. Pending the incorporation of disciplines developed under the GATS as referred

to in paragraph 5, in the sectors inscribed in its Schedule of Specific Commitments in

Annex 6 and subject to any terms, limitations, conditions or qualifications set out

therein, each Party shall not apply licensing and qualification requirements and

technical standards that nullify or impair its specific commitments in a manner which:

(a) does not comply with the criteria outlined in subparagraph (a), (b) or (c)

of paragraph 5; and

(b) could not reasonably have been expected of that Party at the time the

specific commitments in those sectors were made.

7. In determining whether a Party is in conformity with the obligation under

paragraph 6, account shall be taken of international standards of relevant international

organisations applied by that Party.

Note: The term “relevant international organisations” refers to international

bodies whose membership is open to the relevant bodies of the Parties.

8. In sectors where specific commitments regarding professional services are

undertaken, each Party shall provide for adequate procedures to verify the competence

of professionals of the other Party.

Article 65

Recognition

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria

for the authorisation, licensing or certification of service suppliers, a Party may

recognise the education or experience obtained, requirements met, or licences or

certifications granted in the other Party.

2. The Parties shall enter into negotiations regarding the possibility of recognition

of the education or experience obtained, requirements met, or licences or certifications

granted on specific services sectors with a view to reaching a conclusion within three

years after the entry into force of this Agreement.

3. Upon request being made in writing by a Party to the other Party, the Parties

shall encourage that their respective professional bodies in any regulated service sector

56

negotiate and conclude, within 12 months, any arrangement for mutual recognition of

education or experience obtained, requirements met, or licences or certifications granted

in that service sector, with a view to the achievement of early outcomes. Any delay or

failure by these professional bodies to reach and conclude agreement on the details of

such arrangements shall not be regarded as a breach of a Party’s obligations under this

paragraph and shall not be subject to Chapter 14. Progress in this regard shall be

periodically reviewed by the Parties in the Joint Committee established under Article

14.

4. Where a Party recognises, by agreement or arrangement, the education or

experience obtained, requirements met or licences or certifications granted in any non-

Party, the Party shall afford the other Party, upon request, adequate opportunity to

negotiate its accession to such an agreement or arrangement or to negotiate comparable

ones with it. Where a Party accords recognition autonomously, it shall afford the other

Party adequate opportunity to demonstrate that the education or experience obtained,

requirements met or licences or certifications granted in the other Party should also be

recognised.

Article 66

Transparency

1. The competent authorities referred to in paragraph 2 of Article 4 shall, upon

request by the other Party or service suppliers of the other Party, promptly respond to

specific questions from, and provide information to, the other Party or the service

suppliers with respect to matters referred to in Article 4, including requirements and

procedures for licensing and qualification, through enquiry points. The enquiry points

shall be notified to the other Party by diplomatic note on the date of entry into force of

this Agreement.

2. Each Party shall endeavour to prepare, forward to the other Party and make

public a list providing all existing measures, within the scope of this Chapter, at the

central governmental level, and governmental level of states and Union territories in the

case of India and prefectural governmental level in the case of Japan, which are

inconsistent with Articles 59 and/or 60, whether or not these measures are included in

its Schedule of Specific Commitments in Annex 6. The list shall include the following

elements and shall be reviewed annually and revised as necessary:

(a) sector and sub-sector or matter;

(b) type of inconsistency (i.e. Market Access and/or National Treatment);

(c) legal source or authority of the measure; and

(d) succinct description of the measure.

57

Note: The list under this paragraph will be made solely for the purposes of

transparency, and shall not be construed to affect any rights and

obligations of a Party under this Chapter. The Parties understand that

the list as required in this paragraph shall be prepared if possible within

five years after the entry into force of this Agreement.

3. The dispute settlement procedures provided for in Chapter 14 shall not apply to

disputes arising out of paragraphs 1 and 2.

Article 67

Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its Area does

not, in the supply of the monopoly service in the relevant market, act in a manner

inconsistent with the Party’s commitments under this Chapter.

2. Where a Party’s monopoly supplier of a service competes, either directly or

through an affiliated company, in the supply of a service outside the scope of its

monopoly rights and which is subject to that Party’s specific commitments, the Party

shall ensure that such a supplier does not abuse its monopoly position to act in the Area

of the Party in a manner inconsistent with such commitments.

3. If a Party has a reason to believe that a monopoly supplier of a service of the

other Party is acting in a manner inconsistent with paragraph 1 or 2, the Party may

request the other Party establishing, maintaining or authorising such supplier to provide

specific information concerning the relevant operations.

4. The provisions of this Article shall also apply to cases of exclusive service

suppliers, where a Party, formally or in effect:

(a) authorises or establishes a small number of service suppliers; and

(b) substantially prevents competition among those suppliers in its Area.

Article 68

Payments and Transfers

1. Except under the circumstances envisaged in Article 69, a Party shall not apply

restrictions on international transfers and payments for current transactions relating to

its specific commitments.

2. Nothing in this Chapter shall affect the rights and obligations of the Parties as

members of the International Monetary Fund under the Articles of Agreement of the

International Monetary Fund, including the use of exchange actions which are in

58

conformity with the Articles of Agreement of the International Monetary Fund,

provided that a Party shall not impose restrictions on any capital transactions

inconsistently with its specific commitments under this Chapter regarding such

transactions, except under Article 69, or at the request of the International Monetary

Fund.

Article 69

Restrictions to Safeguard the Balance of Payments

1. In the event of serious balance-of-payments and external financial difficulties or

threat thereof, a Party may adopt or maintain restrictions on trade in services on which it

has undertaken specific commitments, including on payments or transfers for

transactions relating to such commitments. It is recognised that particular pressure on

the balance of payments of a Party in the process of economic development may

necessitate the use of restrictions to ensure, *inter alia*, the maintenance of a level of

financial reserves adequate for the implementation of its programme of economic

development.

2. The restrictions referred to in paragraph 1:

(a) shall be applied by a Party on a national treatment basis and such that the

other Party is treated no less favourably than any non-Party;

(b) shall be consistent with the Articles of Agreement of the International

Monetary Fund;

(c) shall avoid unnecessary damage to the commercial, economic and

financial interests of the other Party;

(d) shall not exceed those necessary to deal with the circumstances described

in paragraph 1; and

(e) shall be temporary and be phased out progressively as the situation

specified in paragraph 1 improves.

3. In determining the incidence of such restrictions, a Party may give priority to the

supply of services which are more essential to its economic or development

programmes. However, such restrictions shall not be adopted or maintained for the

purposes of protecting a particular service sector.

4. Any restrictions adopted or maintained under paragraph 1, or any changes

therein, shall be promptly notified to the other Party.

59

Article 70

Subsidies

1. Each Party shall review the treatment of subsidies related to trade in services

taking into account the development of the multilateral disciplines pursuant to

paragraph 1 of Article XV of the GATS.

2. In the event that either Party considers that its interests have been adversely

affected by a subsidy of the other Party, the Parties shall, upon request by the former

Party, enter into consultations with a view to resolving the matter.

3. During the consultations referred to in paragraph 2, the Party granting a subsidy

shall, if it deems fit, consider a request of the other Party for information relating to the

subsidy programme such as:

(a) domestic laws and regulations under which the subsidy is granted;

(b) form of the subsidy (e.g. grant, loan, tax concession);

(c) policy objective and/or purpose of the subsidy;

(d) dates and duration of the subsidy and any other time limits attached to it;

and

(e) eligibility requirements of the subsidy including those with respect to

potential beneficiaries.

4. The dispute settlement procedures provided for in Chapter 14 shall not apply to

this Article.

Article 71

Review of Commitments

1. The Parties shall review commitments on trade in services with the first review

within three years from the date of entry into force of this Agreement, with the aim of

improving the overall commitments undertaken by the Parties under this Agreement.

2. In reviewing the commitments in accordance with paragraph 1, the Parties shall

take into account paragraph 1 of Article IV of the GATS.

60

Article 72

Sub-Committee on Trade in Services

1. For the purposes of the effective implementation and operation of this Chapter, a

Sub-Committee on Trade in Services (hereinafter referred to in this Article as “the Sub-

Committee”) shall be established on the date of entry into force of this Agreement.

2. The functions of the Sub-Committee shall be:

(a) reviewing the implementation and operation of this Chapter;

(b) exchanging information on domestic laws and regulations;

(c) discussing any issue related to this Chapter as may be agreed upon;

(d) reporting the findings of the Sub-Committee to the Joint Committee; and

(e) carrying out other functions which may be delegated by the Joint

Committee pursuant to Article 14.

61

Chapter 7

Movement of Natural Persons

Article 73

General Principles

1. This Chapter reflects the preferential trading relationship between the Parties,

the mutual desire of the Parties to facilitate entry and temporary stay of natural persons

on a comparable basis and to establish transparent criteria and procedures for entry and

temporary stay, and the need to ensure border security in each Party.

2. Each Party shall apply its measures relating to the provisions of this Chapter in

accordance with paragraph 1, and, in particular, shall apply expeditiously those

measures so as to avoid unduly impairing or delaying trade in goods or services or

investment activities under this Agreement.

Article 74

Scope

1. This Chapter shall apply to measures affecting the movement of natural persons

of a Party who enter the other Party and fall under one of the categories referred to in

Annex 7.

2. This Chapter shall not apply to measures affecting natural persons of a Party

seeking access to the employment market of the other Party, nor shall it apply to

measures regarding nationality or citizenship, or residence or employment on a

permanent basis.

3. This Chapter shall not prevent a Party from applying measures to regulate the

entry of natural persons of the other Party into, or their temporary stay in, the former

Party, including those measures necessary to protect the territorial integrity and to

ensure the orderly movement of natural persons across its borders, provided that such

measures are not applied in such a manner so as to nullify or impair the benefits

accruing to the other Party under the terms of specific commitments.

Note: The sole fact of requiring a visa for natural persons of the other Party

and not for those of non-Parties shall not be regarded as nullifying or

impairing benefits under specific commitments set out in Annex 7.

62

Article 75

Definition

For the purposes of this Chapter, the term “natural persons of a Party” means

natural persons who under the law of the Party:

(a) in respect of India, are citizens of India; and

(b) in respect of Japan, are nationals of Japan.

Article 76

Specific Commitments

1. Each Party shall grant entry and temporary stay to natural persons of the other

Party in accordance with this Chapter including the terms and conditions for each

category set out in Annex 7, provided that the natural persons comply with the

immigration laws and regulations applicable to entry and temporary stay which are not

inconsistent with the provisions of this Chapter.

2. Neither Party shall impose or maintain any limitations on the total number of

visas to be granted in the Parties to natural persons of the other Party under paragraph 1,

unless otherwise specified in Annex 7.

Article 77

Regulatory Transparency

1. Each Party shall maintain or establish appropriate mechanisms to respond to

inquiries from interested persons of the other Party regarding regulations affecting entry

and temporary stay of natural persons of the other Party. Such inquiries may include

those on special difficulties which natural persons of the other Party encounter in the

process of seeking entry into and temporary stay in the former Party.

2. To the extent possible, each Party shall allow reasonable time between the date

of the publication through electronic or other means of regulations affecting the entry

and temporary stay of natural persons of the other Party and their effective date.

3. On the date of entry into force of this Agreement, each Party shall exchange

information on procedures relating to the processing of applications for entry and

temporary stay which exist at that date. Each Party shall also, without undue delay,

provide the other Party updates of information on procedures relating to the processing

of applications for entry and temporary stay.

4. Each Party shall notify natural persons of the other Party, regarding the

application for entry and temporary stay, either directly or through their prospective

63

employers, of its final determination, including the period of temporary stay and

conditions thereof.

5. Each Party shall endeavour, to the maximum extent possible, to take measures to

simplify the requirements and to facilitate and expedite the procedures relating to the

movement of natural persons of the other Party within the framework of its laws and

regulations.

Article 78

General Principles for Grant of Entry

and Temporary Stay and Related Issues

1. Each Party shall process without delay applications for entry and temporary stay

from natural persons of the other Party, including requests for further extensions of the

temporary stay.

2. The Parties shall hold consultations on the feasibility of concluding a social

security agreement. After such consultations, the Parties shall enter into negotiations

in order to complete the consultations and negotiations within 36 months after the

commencement of the consultations or the date of entry into force of this Agreement,

whichever comes earlier.

Article 79

Accompanying Spouse and Dependent

Each Party shall ensure that spouse or dependent who accompanies a natural

person of the other Party granted entry and temporary stay pursuant to paragraph 1 of

Article 76 shall be allowed to work through change of the status of residence, provided

that such spouse or dependent fulfils requirements under its laws and regulations. The

Parties agree that spouse or dependent shall not be barred from working solely on the

ground that he or she has accompanied a natural person of the other Party.

Note: For the purposes of this Article, the term “spouse” or “dependent” means

spouse or dependent recognised as such in accordance with the laws and

regulations of the other Party.

Article 80

Dispute Settlement

1. The dispute settlement procedures provided for in Chapter 14 shall not apply to

this Chapter unless:

(a) the matter involves a pattern of practice; and

64

(b) the natural persons of a Party affected by that matter have exhausted the

available domestic administrative remedies of the other Party.

2. The remedies referred to in subparagraph 1(b) shall be deemed to be exhausted if

a final determination in the matter has not been issued by the competent authority of the

other Party within one year after the date of the institution of the administrative remedy,

and the failure to issue such a determination is not attributable to the delay caused by

the natural person.

Article 81

Reservations

The commitments made by each Party under this Chapter shall be subject to any

terms, limitations, conditions and qualifications which the Party specified in its

Schedule of Specific Commitments in Annex 6.

Article 82

Further Negotiations

The Parties shall, after the date of entry into force of this Agreement, enter into

negotiations in accordance with Annex 7.

65

Chapter 8

Investment

Article 83

Scope

1. This Chapter shall apply to measures adopted or maintained by a Party relating

to investors of the other Party and to their investments in the Area of the former Party.

Note: For greater certainty, this Chapter shall also apply to measures adopted

or maintained by a Party relating to investments made by investors of

the other Party in the Area of the former Party prior to the entry into

force of this Agreement.

2. An investor of a Party whose investments are not made in compliance with the

laws and regulations of the other Party which are consistent with this Agreement shall

not be entitled to submit an investment dispute to conciliations or arbitrations referred to

in paragraph 4 of Article 96.

3. In the event of any inconsistency between this Chapter and Chapter 6:

(a) with respect to matters covered by Articles 85, 86 and 89, Chapter 6 shall

prevail to the extent of the inconsistency; and

(b) with respect to matters not falling under subparagraph (a), this Chapter

shall prevail to the extent of the inconsistency.

4. Nothing in this Chapter shall impose any obligation on either Party regarding

measures pursuant to immigration laws and regulations.

Article 84

Definitions

For the purposes of this Chapter:

(a) the term “financial services” shall have the same meaning as in

subparagraph 5(a) of the Annex on Financial Services of the GATS;

(b) the term “freely usable currencies” means freely usable currencies as

defined under the Articles of Agreement of the International Monetary

Fund;

(c) the term “measure adopted or maintained by a Party” means any measure

adopted or maintained by:

66

(i) central, regional or local governments or authorities of a Party;

and

(ii) non-governmental bodies in the exercise of powers delegated by

central, regional or local governments or authorities of a Party;

(d) the term “natural person of a Party” means a natural person who under

the law of the Party:

(i) in respect of India, is a citizen of India; and

(ii) in respect of Japan, is a national of Japan;

(e) the term “New York Convention” means the United Nations Convention

on the Recognition and Enforcement of Foreign Arbitral Awards, done at

New York, June 10, 1958; and

(f) the term “transfers” means transfers and international payments.

Article 85

National Treatment

1. Each Party shall accord to investors of the other Party and to their investments

treatment no less favourable than that it accords in like circumstances to its own

investors and to their investments with respect to investment activities in its Area.

2. The treatment accorded by a Party under paragraph 1 means, with respect to a

regional or local government or authority, treatment no less favourable than the most

favourable treatment accorded, in like circumstances, by that regional or local

government or authority to investors, and to investments of investors, of the Party of

which it forms a part.

Article 86

Most-Favoured-Nation Treatment

Each Party shall accord to investors of the other Party and to their investments

treatment no less favourable than that it accords, in like circumstances, to investors of

any non-Party and to their investments with respect to the management, conduct,

operation, maintenance, use, enjoyment and sale or other disposition of investments in

its Area.

67

Article 87

General Treatment

1. Each Party shall accord to investments of investors of the other Party treatment

in accordance with international law, including fair and equitable treatment and full

protection and security.

Note: This paragraph prescribes the customary international law minimum

standard of treatment of aliens as the minimum standard of treatment to

be afforded to investments of investors of the other Party. The

concepts of “fair and equitable treatment” and “full protection and

security” do not require treatment in addition to or beyond that which is

required by the customary international law minimum standard of

treatment of aliens. A determination that there has been a breach of

another provision of this Agreement, or of a separate international

agreement, does not establish that there has been a breach of this

paragraph.

2. Each Party shall observe any obligation it may have entered into with regard to

investment activities in its Area of investors of the other Party.

Article 88

Access to the Courts of Justice

Each Party shall in its Area accord to investors of the other Party treatment no

less favourable than that it accords in like circumstances to its own investors or

investors of a non-Party, with respect to access to its courts of justice and administrative

tribunals and agencies in all degrees of jurisdiction, both in pursuit and in defence of

such investors’ rights.

Article 89

Prohibition of Performance Requirements

1. Neither Party shall impose or enforce any of the following requirements, in

connection with investment activities in its Area of an investor of the other Party:

(a) to export a given level or percentage of goods or services;

(b) to achieve a given level or percentage of domestic content;

(c) to purchase, use or accord a preference to goods produced or services

provided in its Area, or to purchase goods or services from natural or

legal persons or any other entity in its Area;

68

(d) to relate in any way the volume or value of imports to the volume or

value of exports or to the amount of foreign exchange inflows associated

with investments of the investor;

(e) to restrict sales of goods or services in its Area that investments of the

investor produce or provide by relating such sales in any way to the

volume or value of its exports or foreign exchange earnings;

(f) to restrict the exportation or sale for export;

(g) to appoint, as executives, managers or members of board of directors,

individuals of any particular nationality;

(h) to transfer technology, a production process or other proprietary

knowledge to natural or legal persons or any other entity in its Area,

except when the requirement:

(i) is imposed or enforced by a court of justice, administrative

tribunal or competition authority to remedy an alleged violation

of competition laws and regulations; or

(ii) concerns the transfer of intellectual property which is undertaken

in a manner not inconsistent with the Agreement on Trade-

Related Aspects of Intellectual Property Rights in Annex 1C to

the WTO Agreement (hereinafter referred to as “the TRIPS

Agreement”); or

(i) to supply to a specific region or the world market exclusively from its

Area, one or more of the goods that the investor produces or the services

that the investor provides.

2. Paragraph 1 does not preclude either Party from conditioning the receipt or

continued receipt of an advantage, in connection with investment activities in its Area of

an investor of the other Party, on compliance with any of the requirements set forth in

subparagraphs 1 (h) and (i).

Article 90

Reservations and Exceptions

1. Articles 85, 86 and 89 shall not apply to:

(a) any existing non-conforming measure that is maintained by the

following, as set out in Schedules in Annex 8:

(i) the central government of a Party; or

69

(ii) a state or an Union territory of India or a prefecture of Japan;

(b) any existing non-conforming measure that is maintained by a local

government other than a state or an Union territory and a prefecture

referred to in subparagraph (a)(ii);

(c) the continuation or prompt renewal of any non-conforming measure

referred to in subparagraphs (a) and (b); or

(d) an amendment or modification to any non-conforming measure referred

to in subparagraphs (a) and (b), provided that the amendment or

modification does not decrease the conformity of the measure, as it

existed immediately before the amendment or modification, with Articles

85, 86 and 89.

2. Articles 85, 86 and 89 shall not apply to any measure that a Party adopts or

maintains with respect to sectors, sub-sectors and activities set out in its Schedule in

Annex 9.

3. Neither Party shall, under any measure adopted after the date of entry into force

of this Agreement and covered by its Schedule in Annex 9, require an investor of the

other Party, by reason of its nationality, to sell or otherwise dispose of an investment

that exists at the time the measure becomes effective.

4. In cases where a Party makes an amendment or a modification to any existing

non-conforming measure set out in its Schedule in Annex 8 or where a Party adopts any

new or more restrictive measure with respect to sectors, sub-sectors or activities set out

in its Schedule in Annex 9 after the entry into force of this Agreement, the Party shall,

prior to the implementation of the amendment or modification or the new or more

restrictive measure, or in exceptional circumstances, as soon as possible thereafter:

(a) notify the other Party of detailed information on such amendment,

modification or measure; and

(b) hold, upon request by the other Party, consultations in good faith with

that other Party with a view to achieving mutual satisfaction.

5. Each Party shall endeavour, where appropriate, to reduce or eliminate the

exceptions specified in its Schedules in Annexes 8 and 9 respectively.

6. Articles 85 and 86 shall not apply to any measure covered by the exceptions to,

or derogations from, obligations under Articles 3 and 4 of the TRIPS Agreement, as

specifically provided in Articles 3 through 5 of the TRIPS Agreement.

70

7. Articles 85, 86 and 89 shall not apply to any measure that a Party adopts or

maintains with respect to government procurement.

Note: For greater certainty, the term “existing” in this Article means being in effect

on the date of entry into force of this Agreement.

Article 91

Special Formalities and Information Requirements

1. Nothing in Article 85 shall be construed to prevent a Party from prescribing

special formalities in connection with investment activities of investors of the other

Party and their investments in the Area of the former Party, provided that such special

formalities do not materially impair the protections afforded by the former Party to

investors of the other Party and their investments pursuant to this Chapter.

2. Notwithstanding Articles 85 and 86, a Party may require an investor of the other

Party or its investments in the Area of the former Party, to provide business information

concerning those investments, to be used solely for informational or statistical purposes.

The former Party shall protect such business information that is confidential from

disclosure that would prejudice the competitive position of the investor or the

investments. Nothing in this paragraph shall be construed to prevent a Party from

otherwise obtaining or disclosing information in connection with the equitable and good

faith application of its laws and regulations.

Article 92

Expropriation and Compensation

1. Neither Party shall take any measure of expropriation or nationalisation against

investments in its Area of investors of the other Party or take any measure tantamount to

expropriation or nationalisation (hereinafter referred to in this Chapter as

“expropriation”) except:

(a) for a public purpose;

(b) on a non-discriminatory basis;

(c) in accordance with due process of law; and

(d) upon payment of prompt, adequate and effective compensation pursuant

to paragraphs 2 through 4.

2. The compensation shall be equivalent to the fair market value of the

expropriated investments at the time when the expropriation was publicly announced or

when the expropriation occurred, whichever is the earlier. The fair market value shall

71

not reflect any change in market value occurring because the expropriation had become

publicly known earlier.

3. The compensation shall be paid without delay and shall include interest at an

appropriate commercial rate, taking into account the length of time from the time of

expropriation to the time of payment. Such compensation shall be effectively

realisable and freely transferable and shall be freely convertible, at the market exchange

rate prevailing on the date of expropriation, into the currency of the Party of the

investors concerned and freely usable currencies.

4. Without prejudice to Article 96, the investors affected by expropriation shall

have a right of access to the courts of justice or the administrative tribunals or agencies

of the Party making the expropriation to seek prompt review of the investors’ case and

the amount of compensation in accordance with the principles set out in this Article.

5. This Article shall not apply with respect to the grant of compulsory licences

concerning intellectual property in accordance with the TRIPS Agreement.

6. This Article shall be interpreted in accordance with Annex 10.

Article 93

Protection from Strife

1. Each Party shall accord to investors of the other Party that have suffered loss or

damage relating to their investments in the Area of the former Party due to armed

conflict or state of emergency such as revolution, insurrection, civil disturbance or any

other similar event in the Area of that former Party, treatment, as regards restitution,

indemnification, compensation or any other settlement, that is no less favourable than

that it accords to its own investors or to investors of a non-Party.

2. Any payments as a means of settlement referred to in paragraph 1 shall be

effectively realisable, freely transferable and freely convertible at the market exchange

rate into the currency of the Party of the investors concerned and freely usable

currencies.

3. Notwithstanding the provisions of Article 11, neither Party shall be relieved of

its obligation under paragraph 1 by reason of its measures taken pursuant to that Article.

Article 94

Transfers

1. Each Party shall ensure that all transfers relating to investments in its Area of an

investor of the other Party may be made freely into and out of its Area without delay.

Such transfers shall include, though not limited to, those of:

72

(a) the initial capital and additional amounts to maintain or increase

investments;

(b) profits, capital gains, dividends, royalties, interests, fees and other

current incomes accruing from investments;

(c) proceeds from the total or partial sale or liquidation of investments;

(d) payments made under a contract including payments made pursuant to

loan agreements;

(e) earnings and remuneration of personnel from the other Party who work

in connection with investments in the Area of the former Party;

(f) payments made in accordance with Articles 92 and 93; and

(g) payments arising out of the settlement of a dispute under Article 96.

2. Each Party shall further ensure that such transfers may be made in freely usable

currencies at the market exchange rate prevailing on the date of each transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may delay or prevent such transfers

through the equitable, non-discriminatory and good faith application of its laws relating

to:

(a) bankruptcy, insolvency or the protection of the rights of creditors;

(b) issuing, trading or dealing in securities or derivatives including futures

and options;

(c) criminal or penal offenses;

(d) ensuring compliance with orders or judgments in judicial proceedings or

administrative rulings; or

(e) obligations of investors arising from social security, and public

retirement or compulsory savings scheme.

Note: With respect to India, obligations of investors referred to in this

subparagraph include, *inter alia*, those arising from provident

funds, and retirement gratuity/allowance and employees’ state

insurance programmes under the laws and regulations of India.

73

Article 95

Subrogation

1. If a Party or its designated agency makes a payment to any of its investors

pursuant to an indemnity, guarantee or insurance contract pertaining to an investment of

that investor within the Area of the other Party, that other Party shall:

(a) recognise the assignment, to the former Party or its designated agency, of

any right or claim of the investor that formed the basis of such payment;

and

(b) recognise the right of the former Party or its designated agency to

exercise by virtue of subrogation such right or claim to the same extent

as the original right or claim of the investor.

2. Articles 92, 93 and 94, shall apply *mutatis mutandis* as regards payment to be

made to the Party or its designated agency mentioned in paragraph 1 by virtue of such

assignment of right or claim, and the transfer of such payment.

3. An investor shall not be entitled to seek any relief in an investment dispute under

Article 96, to the extent of indemnification or other compensation received by that

investor under paragraph 1.

Article 96

Settlement of Investment Disputes between a Party

and an Investor of the Other Party

1. For the purposes of this Chapter, an “investment dispute” is a dispute between a

Party and an investor of the other Party that has incurred loss or damage by reason of, or

arising out of, an alleged breach of any obligation under this Chapter and other

provisions of this Agreement as applicable with respect to the investor and its

investments.

2. Nothing in this Article shall be construed so as to prevent an investor who is a

party to an investment dispute (hereinafter referred to in this Article as “disputing

investor”) from seeking settlement by domestic administrative or judicial fora of the

Party that is the other party to the investment dispute (hereinafter referred to in this

Article as “disputing Party”). However, in the event that the disputing investor has

submitted the investment dispute for resolution under one of the international

conciliations or arbitrations referred to in paragraph 4, no proceedings may be initiated

by the disputing investor for the resolution of the investment dispute before courts of

justice or administrative tribunals or agencies.

74

3. An investment dispute shall, as far as possible, be settled amicably through

consultations or negotiations between the disputing investor and the disputing Party

(hereinafter referred to in this Article as “the disputing parties”).

4. If the investment dispute cannot be settled through such consultation or

negotiation within six months from the date on which the disputing investor requested

for the consultation or negotiation in writing, the disputing investor may submit the

investment dispute to one of the following international conciliations or arbitrations:

(a) conciliation or arbitration in accordance with the Convention on the

Settlement of Investment Dispute between States and Nationals of Other

States (hereinafter referred to as “the ICSID Convention”), so long as the

ICSID Convention is in force between the Parties;

(b) conciliation or arbitration under the Additional Facility Rules of the

International Centre for Settlement of Investment Disputes, so long as

the ICSID Convention is not in force between the Parties;

(c) conciliation under the Conciliation Rules of the United Nations

Commission on International Trade Law or arbitration under the

Arbitration Rules of the United Nations Commission on International

Trade Law; or

(d) any arbitration in accordance with other arbitration rules if agreed with

the disputing Party.

5. The applicable conciliation or arbitration rules shall govern the conciliation or

arbitration set forth in paragraph 4 except to the extent modified in this Article.

6. No investment dispute may be submitted to international conciliation or

arbitration referred to in paragraph 4 if the disputing investor has initiated any

proceedings for the resolution of the investment dispute before courts of justice or

administrative tribunals or agencies. However, in the event that those proceedings are

withdrawn within 30 days from the date of filing the case, the disputing investor may

submit the investment dispute to such international conciliations or arbitrations.

7. The disputing investor who intends to submit the investment dispute to

conciliation or arbitration pursuant to paragraph 4 shall give to the disputing Party

written notice of intent to do so at least 90 days before the investment dispute is

submitted. The notice of intent shall specify:

(a) the name and address of the disputing investor;

(b) the specific measures of the disputing Party at issue and a brief summary

of the factual and legal basis of the investment dispute sufficient to

75

present the problem clearly, including the obligations under this

Agreement alleged to have been breached;

(c) conciliation or arbitration set forth in paragraph 4 which the disputing

investor chooses to invoke; and

(d) the relief sought and the approximate amount of damages claimed.

8. (a) Each Party hereby consents to the submission of investment disputes by

a disputing investor to conciliation or arbitration set forth in paragraph 4

chosen by the disputing investor.

(b) The consent given under subparagraph (a) and the submission by a

disputing investor of an investment dispute to conciliation or arbitration

shall satisfy the requirements of:

(i) Chapter II of the ICSID Convention or the Additional Facility

Rules of the International Centre for Settlement of Investment

Disputes, for written consent of the parties to a dispute; and

(ii) Article II of the New York Convention for an agreement in

writing.

9. Notwithstanding paragraph 8, no investment dispute may be submitted to

conciliation or arbitration set forth in paragraph 4, if more than three years have elapsed

since the date on which the disputing investor acquired or should have first acquired,

whichever is the earlier, the knowledge that the disputing investor had incurred loss or

damage referred to in paragraph 1.

10. Notwithstanding paragraph 6, the disputing investor may initiate or continue an

action that seeks interim injunctive relief not involving the payment of damages or

resolution in substance of the dispute before an administrative tribunal or agency or a

court of justice under the law of the disputing Party.

11. Unless the disputing parties agree otherwise, an arbitral tribunal established

under paragraph 4 shall comprise three arbitrators, one arbitrator appointed by each of

the disputing parties and the third, who shall be the presiding arbitrator, appointed by

agreement of the disputing parties. If the disputing investor or the disputing Party fails

to appoint an arbitrator or arbitrators within 60 days from the date on which the

investment dispute was submitted to arbitration, the Secretary-General of the

International Centre for Settlement of Investment Disputes in the case of arbitration

referred to in subparagraph 4 (a) or (b), or the Secretary-General of the Permanent Court

of Arbitration, at The Hague in the case of arbitration referred to in subparagraph 4 (c)

or (d), may be requested by either of the disputing parties, to appoint the arbitrator or

arbitrators not yet appointed, subject to the requirements of paragraph 12.

76

12. Unless the disputing parties agree otherwise, the third arbitrator shall not be a

citizen of India nor national of Japan, nor have his or her usual place of residence in

either Party, nor be employed by either of the disputing parties, nor have dealt with the

investment dispute in any capacity.

13. Unless the disputing parties agree otherwise, the arbitration shall be held in a

country that is a party to the New York Convention.

14. An arbitral tribunal established under paragraph 4 shall decide the issues in

dispute in accordance with this Chapter and other provisions of this Agreement as

applicable and applicable rules of international law.

15. The disputing Party shall deliver to the other Party:

(a) written notice of the investment dispute submitted to the arbitration no

later than 30 days after the date on which the investment dispute was

submitted; and

(b) copies of all pleadings filed in the arbitration.

16. On written notice to the disputing parties, the Party which is not the disputing

Party may make submission to the arbitral tribunal on a question of interpretation of this

Chapter and other provisions of this Agreement as applicable.

17. The arbitral tribunal may order an interim measure of protection to preserve the

rights of the disputing investor, or to facilitate the conduct of arbitral proceedings,

including an order to preserve evidence in the possession or control of either of the

disputing parties. The arbitral tribunal shall not order attachment or enjoin the

application of the measure alleged to constitute a breach referred to in paragraph 1.

18. The award rendered by the arbitral tribunal shall include:

(a) a decision whether or not there has been a breach by the disputing Party

of any obligation under this Chapter and other provisions of this

Agreement as applicable with respect to the disputing investor and its

investments, together with the basis and the reasons for such decision;

and

(b) a remedy if there has been such breach. The remedy shall be limited to

one or both of the following:

(i) payment of monetary damages and applicable interest; and

(ii) restitution of property, in which case the award shall provide that

the disputing Party may pay monetary damages and any

77

applicable interest in lieu of restitution. Costs may also be

awarded in accordance with the applicable arbitration rules.

Note: For the purposes of this paragraph, it is understood that where the

disputing Party asserts as a defence that the measure alleged to

constitute a breach referred to in paragraph 1 is within the scope of a

security exception as set out in Article 11, the arbitral tribunal shall not

review the merits of any such measure in its award. However, the

arbitral tribunal shall not be prevented from assessing the remedy

referred to in subparagraph (b) in the light of the treatment as set out in

paragraph 1 of Article 93 for any loss or damage relating to the

investments caused by the measure in question.

19. The award rendered in accordance with paragraph 18 shall be final and binding

upon the disputing parties. The disputing Party shall carry out without delay the

provisions of the award and provide in its Area for the enforcement of the award in

accordance with its relevant laws and regulations.

20. Neither Party shall give diplomatic protection, or bring an international claim, in

respect of an investment dispute which the other Party and an investor of the former

Party have consented to submit or submitted to arbitration set forth in paragraph 4,

unless the other Party has failed to abide by and comply with the award rendered in

such investment dispute. Diplomatic protection, for the purposes of this paragraph,

shall not include informal diplomatic exchanges for the sole purpose of facilitating a

settlement of the investment dispute.

21. An arbitral tribunal shall address and decide as a preliminary question any

objection by the disputing Party that the investment dispute is not within the

competence of the arbitral tribunal, provided that the disputing Party so requests

immediately after the establishment of the arbitral tribunal.

Article 97

Temporary Safeguard Measures

1. A Party may adopt or maintain measures not conforming with its obligations

under Article 85 relating to cross-border capital transactions and Article 94:

(a) in the event of serious balance-of-payments and external financial

difficulties or threat thereof; or

(b) in cases where, in exceptional circumstances, movements of capital

cause or threaten to cause serious difficulties for macroeconomic

management in particular, monetary and exchange rate policies.

2. Measures referred to in paragraph 1 shall:

78

(a) be consistent with the Articles of Agreement of the International

Monetary Fund;

(b) not exceed those necessary to deal with the circumstances set out in

paragraph 1;

(c) be temporary and eliminated as soon as conditions permit;

(d) be promptly notified to the other Party; and

(e) avoid unnecessary damages to the commercial, economic and financial

interests of the other Party.

3. The Party adopting any measures under paragraph 1 shall, on request by the

other Party, commence consultations in order to examine the possibility of reviewing

the measures adopted by the former Party.

4. Nothing in this Article shall be regarded as altering the rights enjoyed and

obligations undertaken by a Party as a party to the Articles of Agreement of the

International Monetary Fund.

Article 98

Prudential Measures

Where a Party takes measures relating to financial services for prudential

reasons, the provisions of paragraph 1 of Section 2 in Annex 4 shall apply accordingly.

Article 99

Environmental Measures

Each Party recognises that it is inappropriate to encourage investment activities

in its Area of investors of the other Party by relaxing its environmental measures. To

this effect each Party should not waive or otherwise derogate from such environmental

measures as an encouragement for establishment, acquisition or expansion of

investments in its Area.

Article 100

Relation to Other Obligations

Nothing in this Agreement shall be construed so as to derogate from laws and

regulations of each Party or any other international agreements that entitle investors of

79

the other Party and to their investments treatment more favourable than that accorded by

this Agreement.

Article 101

Duration and Termination

In respect of investments made prior to the date of termination of this

Agreement, the provisions of this Chapter, as well as provisions of this Agreement

which are directly related to this Chapter, shall continue to be effective for a period of

ten years from the date of termination of this Agreement.

80

Chapter 9

Intellectual Property

Article 102

General Provisions

1. The Parties shall ensure adequate, effective, and non-discriminatory protection

of intellectual property, in accordance with the provisions of the TRIPS Agreement.

2. Intellectual property referred to in this Chapter shall mean all categories of

intellectual property that are under the TRIPS Agreement.

Article 103

Streamlining of Procedural Matters

1. For the purposes of providing efficient administration of the intellectual property

protection system, each Party shall take appropriate measures to streamline its

administrative procedures concerning intellectual property.

2. Neither Party shall require the certification, by any person other than the

applicant or its representative, of a translation of an earlier application whose priority is

claimed except in cases where the competent authority of the Party may reasonably

doubt the accuracy of the translation.

3. Neither Party shall require that submission of a power of attorney be completed

together with the filing of the application as a condition for according a filing date to the

application.

Article 104

Promotion of Public Awareness Concerning

Protection of Intellectual Property

The Parties shall endeavour to take such measures as deemed appropriate to

enhance public awareness of protection of intellectual property including educational

and dissemination projects on the use of intellectual property as well as on the

enforcement of intellectual property rights.

81

Article 105

Patents

1. Neither Party shall require the rejection of any application for patent solely on

the ground that the subject matter claimed in the application includes, among other

things, a computer programme.

Note: This paragraph shall not prejudice the patentability or non-patentability

of computer programmes *per se* which shall be determined in

accordance with the laws and regulations of each Party.

2. Where the competent authority of a Party intends to render its decision to the

effect that an application for a patent is to be refused, it shall notify the applicant for the

patent of the reasons for refusal and give the said applicant an opportunity to present, in

accordance with the laws and regulations of the Party, its case against the reasons for

refusal within a reasonable period of time.

3. Each Party shall provide that a patent owner may file a request in accordance

with its laws and regulations for correction of the description, the scope of the claims, or

the drawings, that are attached to the patent application, to the competent authority for

patents for the purpose of restriction of the scope of the claims.

Article 106

Trademarks

1. Each Party shall protect well-known trademarks in accordance with the

following subparagraphs:

(a) Each Party may determine in accordance with its laws whether a

trademark is a well-known trademark.

(b) Each Party shall, *ex officio* if its legislation so permits, or on the

objection or request for invalidation raised in opposition or rectification

or cancellation or invalidation proceedings by the proprietor of the wellknown

trademark, in accordance with its laws, refuse the application for

or rectify or cancel or invalidate the registration of a trademark which is

identical with or similar to a well-known trademark.

Note: For greater certainty, for the purposes of this subparagraph, each

Party may in accordance with its laws take into account either of

the following conditions and where appropriate other relevant

factors:

(i) the use of the trademark in question is for unfair intentions;

or

82

(ii) the use of that trademark would take unfair advantage of or

be detrimental to the distinctive character or repute of the

well-known trademark.

(c) For the purposes of subparagraphs (a) and (b), each Party shall in

accordance with its laws determine that a trademark is a well-known

trademark in either one or both of the following circumstances and where

appropriate taking into account other relevant factors:

(i) if a trademark is well known in the other Party; or

(ii) if a trademark is well known in both Parties;

as indicating the goods or services of the proprietor of that trademark.

Note: The protection of a well-known trademark shall also extend, subject to

the laws of each Party, to goods or services which are not similar to

those goods or services which are covered by the well-known

trademark.

2. Each Party shall ensure that an applicant may file a request to the competent

authority that its application for registration of a trademark be examined in preference to

other applications, subject to reasonable grounds and procedural requirements. Where

such a request has been filed, the competent authority shall take the request into

consideration and endeavour to examine the application in preference to other

applications, where appropriate.

Article 107

Geographical Indications

Each Party shall ensure protection of geographical indications in accordance

with its laws and regulations and in conformity with the TRIPS Agreement.

Article 108

Unfair Competition

Each Party shall provide for protection against acts of unfair competition in

accordance with Article 10 *bis* of the Paris Convention for the Protection of Industrial

Property (1967).

83

Article 109

Security Exceptions

For the purposes of this Chapter, Article 73 of the TRIPS Agreement is

incorporated into and forms part of this Agreement, *mutatis mutandis*.

84

Chapter 10

Government Procurement

Article 110

Procurement Principle

Recognising the importance of government procurement in furthering the

expansion of production and trade so as to promote growth and employment, each Party

shall ensure transparency of the measures regarding government procurement in

accordance with its national laws and regulations.

Article 111

Non-Discrimination

With respect to any measure regarding government procurement, each Party

shall provide to the goods, services and suppliers of the other Party treatment no less

favourable than that it accords to non-Party’s goods, services and suppliers in

accordance with its laws and regulations.

Article 112

Exchange of Information

1. The Parties shall at the national level, subject to their respective laws and

regulations, exchange information, to the extent possible in the English language and in

a timely manner, on their respective laws and regulations, policies and practices on

government procurement, as well as on any reforms to their existing government

procurement regimes.

2. Each Party shall endeavour to designate a contact point for the exchange of

information and for providing information to the other Party.

Article 113

Further Negotiations

The Parties shall enter into negotiations to review this Chapter with a view to

achieving a comprehensive Chapter on Government Procurement including the

provisions of challenge procedures, when India expresses its intention to become a

Party to the Agreement on Government Procurement in the Annex 4 to the WTO

Agreement (hereinafter referred to as “the GPA”).

85

Note: If the GPA is amended or is superseded by another agreement, “the GPA”, for

the purposes of this Chapter, shall refer to the GPA as amended or such other

agreement.

Article 114

Negotiations on Non-Discrimination

In the event that, after the entry into force of this Agreement, a Party offers a

non-Party any advantageous treatment concerning the measures regarding government

procurement, including access to its government procurement market, the former Party

shall, upon the request of the other Party, afford adequate opportunity to enter into

negotiation with the other Party with a view to extending such advantageous treatment

to the other Party on a reciprocal basis.

Article 115

Exceptions

1. The provisions of this Chapter shall not be applicable to:

(a) with respect to India, state governments and their entities and local

governments; and

(b) with respect to Japan, local governments.

2. Nothing in this Chapter shall be construed to prevent any Party from taking any

action or not disclosing any information that it considers necessary for the protection of

its essential security interests relating to the procurement of arms, ammunition, or war

materials, or to procurement indispensable for national security or for national defence

purposes.

86

Chapter 11

Competition

Article 116

Anticompetitive Activities

Each Party shall, in accordance with its laws and regulations, take measures

which it considers appropriate against anticompetitive activities, in order to facilitate

trade and investment flows between the Parties and the efficient functioning of its

market.

Article 117

Definitions

For the purposes of this Chapter, the term “competition laws and regulations”

means:

(a) for India, the Competition Act, 2002, No. 12 of 2003, as amended by the

Competition (Amendment) Act, 2007, and its implementing regulations

as well as any amendment thereto; and

(b) for Japan, the Law Concerning Prohibition of Private Monopoly and

Maintenance of Fair Trade (Law No. 54 of 1947) and its implementing

regulations as well as any amendment thereto.

Article 118

Cooperation on Controlling Anticompetitive Activities

The Parties shall, in accordance with their respective laws and regulations,

endeavour to cooperate in the field of controlling anticompetitive activities subject to

their respective available resources.

Article 119

Non-Discrimination

Each Party shall apply its competition laws and regulations in a manner which

does not discriminate between persons in like circumstances on the basis of their

nationality.

87

Article 120

Procedural Fairness

Each Party shall implement administrative and judicial procedures in a fair

manner to control anticompetitive activities, pursuant to its relevant laws and

regulations.

Article 121

Transparency

Each Party shall promote transparency of the implementation of its competition

laws and regulations and its competition policy.

Article 122

Non-Application of Chapter 14

The dispute settlement procedures provided for in Chapter 14 shall not apply to

this Chapter.

88

Chapter 12

Improvement of Business Environment

Article 123

Basic Principles

1. With a view to promoting trade and investment between the Parties, each Party

shall, in accordance with its laws and regulations, take appropriate measures to further

improve the business environment for the enterprises of the other Party conducting their

business activities in its Area.

2. The Parties shall, in accordance with their respective laws and regulations,

promote cooperation to further improve the business environment in their respective

Areas.

Article 124

Sub-Committee on Improvement of Business Environment

1. For the purposes of the effective implementation and operation of this Chapter, a

Sub-Committee on Improvement of Business Environment (hereinafter referred to in

this Chapter as “the Sub-Committee”) shall be established on the date of entry into force

of this Agreement.

2. The functions of the Sub-Committee shall be:

(a) supervising the activities of each Consultative Group established in

accordance with Article 125;

(b) addressing and resolving issues that the Sub-Committee considers

appropriate taking into account, as necessary, the findings reported by

each Consultative Group and each Liaison Office designated in

accordance with Article 126;

(c) reporting the findings and making recommendations to the Parties

including the measures to be taken by the Parties, regarding such

functions as referred to in subparagraphs (a) and (b) and relevant issues.

Such recommendations shall be taken into consideration by the Parties;

(d) where appropriate, reviewing the measures taken by the Parties in

relation to the recommendations referred to in subparagraph (c);

(e) making available to those concerned, in an appropriate manner, the

recommendations referred to in subparagraph (c) and the results of the

89

review referred to in subparagraph (d), to the extent allowed by the

respective laws and regulations of the Parties; and

(f) reporting the findings and recommendations referred to in subparagraph

(c) and other findings in relation to the implementation and operation of

this Chapter to the Joint Committee as fully and expeditiously as

possible.

3. The Sub-Committee shall be composed of representatives of the Governments of

the Parties. The Sub-Committee may, by mutual consent of the Parties, invite

representatives of local governments of the Parties and invite representatives of other

relevant entities including those from the private sector with the necessary expertise

relevant to the issues to be addressed.

4. The Sub-Committee shall meet at such venues and times as may be agreed by

the Parties.

5. The Sub-Committee shall cooperate with other relevant Sub-Committees in an

appropriate manner with a view to avoiding unnecessary duplication of works with

those of other relevant Sub-Committees.

6. The other details of the Sub-Committee shall be set forth in the Implementing

Agreement.

Article 125

Consultative Group

1. Each Party shall establish a Consultative Group as a subsidiary body of the Sub-

Committee.

2. The composition, functions, and frequency of meetings of the Consultative

Groups shall be set forth in the Implementing Agreement.

Article 126

Liaison Office

1. For the purposes of this Chapter, each Party shall designate and maintain a

Liaison Office.

2. The functions and other details of the Liaison Offices shall be set forth in the

Implementing Agreement.

90

Article 127

Non-Application of Chapter 14

The dispute settlement procedures provided for in Chapter 14 shall not apply to

this Chapter.

91

Chapter 13

Cooperation

Article 128

Basic Principle and Objectives

1. The Parties shall promote cooperation for their mutual benefits in order to

liberalise and facilitate trade and investment between the Parties, to strengthen wideranging

relations between the Parties and to promote the well-being of the peoples of

the Parties. For this purpose, the Parties shall, where necessary and appropriate,

encourage and facilitate cooperation between their relevant entities.

2. The main objectives of this Chapter include:

(a) liberalisation and facilitation of investment and trade between the Parties

through cooperation in the mutually identified fields;

(b) strengthening economic competitiveness of the Parties;

(c) ensuring long-term sustainable development of the Parties;

(d) promoting the Parties’ human resource development and capacity

building; and

(e) improving overall well-being of the peoples of the Parties.

Article 129

Fields of Cooperation

The fields of cooperation under this Chapter shall include:

(a) environment;

(b) trade and investment promotion;

(c) infrastructure;

(d) information and communications technology;

(e) science and technology;

(f) energy;

(g) tourism;

92

(h) textiles;

(i) small and medium enterprises;

(j) health;

(k) entertainment and information;

(l) metallurgy; and

(m) other fields to be mutually agreed upon by the Parties.

Article 130

Scope and Forms of Cooperation

The scope and forms of cooperation under each identified field mutually agreed

to by the Parties as referred to in Article 129 may be set forth in the Implementing

Agreement.

Article 131

Implementation and Costs

1. The Parties shall, as soon as possible after the entry into force of this Agreement,

initiate and promote discussions between their relevant implementing entities with a

view to exploring potential cooperation activities in the respective fields referred to in

Article 129. The Parties shall respect the established consultation mechanisms

between them to ensure effective and efficient implementation of cooperation under this

Chapter.

2. Cooperation under this Chapter may be implemented by the relevant entities

through separate work plans, arrangements or any other means as deemed appropriate,

to be drawn up on mutual consultation in due course. The Parties shall provide each

other with the list of their relevant entities to be involved in the implementation of

cooperation in the respective fields referred to in Article 129.

3. For the purposes of coordinating cooperation activities under this Chapter and

promoting discussions referred to in paragraph 1, a Sub-Committee on Cooperation may

be established pursuant to Article 14. The Sub-Committee may hold meetings at such

frequency as mutually agreed upon by the Parties.

4. Cooperation in various fields need not be limited in scope and forms to those

mentioned in Article 130.

93

5. The implementation of cooperation under this Chapter shall be subject to the

availability of funds and the applicable laws and regulations of each Party.

6. Expenses incurred in the implementation of cooperation activities under this

Chapter shall be borne in an equitable manner to be mutually agreed upon by the

Parties.

Article 132

Non-Application of Chapter 14

The dispute settlement procedures provided for in Chapter 14 shall not apply to

this Chapter.

94

Chapter 14

Dispute Settlement

Article 133

Scope

1. Unless otherwise provided for in this Agreement, this Chapter shall apply with

respect to the settlement of disputes between the Parties concerning the interpretation or

application of this Agreement.

2. Nothing in this Chapter shall prejudice any right of the Parties to have recourse

to dispute settlement procedures available under the WTO Agreement.

3. Notwithstanding paragraph 2, once the establishment of an arbitral tribunal

under this Chapter or a panel under Article 6 of the Understanding on Rules and

Procedures Governing the Settlement of Disputes in Annex 2 to the WTO Agreement is

requested with respect to a particular dispute, the arbitral tribunal or panel selected shall

be used to the exclusion of any other procedure for that particular dispute.

Article 134

Consultations

1. Either Party may request in writing to the other Party for consultations

concerning any matter on the interpretation or application of this Agreement.

2. When a Party requests consultations pursuant to paragraph 1, the other Party

shall reply to the request and enter into consultations in good faith within 30 days after

the date of receipt of the request, with a view to reaching a mutually satisfactory

solution of the matter. In cases of urgency, including those concerning perishable

goods, the other Party shall enter into consultations within 15 days after the date of

receipt of the request.

Article 135

Good Offices, Conciliation or Mediation

1. Good offices, conciliation or mediation may be requested at any time by either

Party. They may begin at any time by agreement of the Parties, and be terminated at

any time upon the request of either Party.

2. If the Parties agree, good offices, conciliation or mediation may continue while

procedures of the arbitral tribunal provided for in this Chapter are in progress.

95

Article 136

Establishment of Arbitral Tribunals

1. The complaining Party that requested consultations under Article 134 may

request in writing the establishment of an arbitral tribunal to the Party complained

against:

(a) if the Party complained against does not enter into such consultations

within 30 days, or within 15 days in cases of urgency including those

concerning perishable goods, after the date of receipt of the request for

such consultations; or

(b) if the Parties fail to resolve the dispute through such consultations within

60 days, or within 30 days in cases of urgency including those

concerning perishable goods, after the date of receipt of the request for

such consultations,

provided that the complaining Party considers that any benefit accruing to it directly or

indirectly under this Agreement is being nullified or impaired as a result of the failure of

the Party complained against to carry out its obligations under this Agreement, or as a

result of the application by the Party complained against of measures which are in

conflict with its obligations under this Agreement.

2. Any request for the establishment of an arbitral tribunal pursuant to this Article

shall identify:

(a) the factual basis for the complaint; and

(b) the legal basis of the complaint including the provisions of this

Agreement alleged to have been breached.

3. Each Party shall, within 30 days after the date of receipt of the request for the

establishment of an arbitral tribunal, appoint one arbitrator who may be its national and

propose up to three candidates to serve as the third arbitrator who shall be the chair of

the arbitral tribunal. The third arbitrator shall not be a national of either Party, nor

have his or her usual place of residence in either Party, nor be employed by either Party,

nor have dealt with the dispute in any capacity.

4. The Parties shall agree on and appoint the third arbitrator within 45 days after

the date of receipt of the request for the establishment of an arbitral tribunal, taking into

account the candidates proposed pursuant to paragraph 3.

5. If a Party has not appointed an arbitrator pursuant to paragraph 3 or if the Parties

fail to agree on and appoint the third arbitrator pursuant to paragraph 4, the arbitrator or

arbitrators not yet appointed shall be chosen within seven days by lot-drawing from the

candidates proposed pursuant to paragraph 3.

96

6. The date of the establishment of an arbitral tribunal shall be the date on which

the chair is appointed.

7. An arbitral tribunal should be composed of arbitrators with relevant technical or

legal expertise.

Article 137

Functions of Arbitral Tribunals

1. The arbitral tribunal established pursuant to Article 136:

(a) should consult with the Parties as appropriate and provide adequate

opportunities for the development of a mutually satisfactory solution;

(b) shall make its award in accordance with this Agreement and applicable

rules of international law;

(c) shall set out in its award, its findings of law and fact, together with the

reasons therefor; and

(d) may, apart from giving its findings, include in its award suggested

implementation options for the Parties to consider in conjunction with

Article 140.

2. The arbitral tribunal may seek, from the Parties, such relevant information as it

considers necessary and appropriate. The Parties shall respond promptly and fully to

any request by the arbitral tribunal for such information as the arbitral tribunal considers

necessary and appropriate.

3. With respect to factual issues concerning a scientific or other technical matter

raised by a Party, the arbitral tribunal may request information or advisory reports in

writing from experts. The arbitral tribunal may, at the request of a Party or on its own

initiative, select, in consultation with the Parties, no fewer than two scientific or

technical experts who shall assist the arbitral tribunal throughout its proceedings and

provide information or advice upon request by the arbitral tribunal, but who shall not

have the right to vote in respect of any decision to be made by the arbitral tribunal,

including its award.

4. Any information or advice obtained by the arbitral tribunal pursuant to

paragraph 3 shall be made available to the Parties. Each Party may make written

submissions on the handling of such information or advice by the arbitral tribunal.

97

Article 138

Proceedings of Arbitral Tribunals

1. The arbitral tribunal shall meet in closed session.

2. The deliberations of the arbitral tribunal and the documents submitted to it shall

be kept confidential.

3. Notwithstanding paragraph 2, either Party may make public statements as to its

views regarding the dispute, but shall treat as confidential, information and written

submissions submitted by the other Party to the arbitral tribunal which that other Party

has designated as confidential. Where a Party has provided information or written

submissions designated as confidential, that Party shall, upon request of the other Party,

provide a non-confidential summary of the information or written submissions which

may be disclosed publicly.

4. The Parties shall be given the opportunity to attend any of the presentations,

statements or rebuttals in the proceedings. Any information or written submissions

submitted by a Party to the arbitral tribunal, including any comments on the descriptive

part of the draft award and responses to questions put by the arbitral tribunal, shall be

made available to the other Party.

5. The award of the arbitral tribunal shall be drafted without the presence of the

Parties, and in the light of the information provided and the statements made.

6. The arbitral tribunal shall, within 120 days, or within 60 days in cases of

urgency including those concerning perishable goods, after the date of its establishment,

submit to the Parties its draft award, including both the descriptive part and its findings

and conclusions, for the purposes of enabling the Parties to review precise aspects of the

draft award. When the arbitral tribunal considers that it cannot submit its draft award

within the aforementioned 120 days or 60 days period, it may extend that period with

the consent of the Parties. A Party may submit comments in writing to the arbitral

tribunal on the draft award within 15 days after the date of submission of the draft

award.

7. The arbitral tribunal shall issue its award, within 30 days after the date of

submission of the draft award.

8. The arbitral tribunal shall attempt to make its decisions, including its award, by

consensus. Failing such consensus, it may make its decisions, including its award, by

majority vote. In case of majority vote, opinions expressed by individual arbitrators

shall be anonymous.

9. The award of the arbitral tribunal shall be final and binding on the Parties.

98

Article 139

Termination of Proceedings

1. The Parties may agree to terminate the proceedings of the arbitral tribunal at any

time before the issuance of the award to the Parties.

2. When the Parties jointly notify the chair of the arbitral tribunal of the agreement

under paragraph 1, the chair shall terminate the proceedings of the arbitral tribunal.

Article 140

Implementation of Award

1. The Party complained against shall promptly comply with the award of the

arbitral tribunal issued pursuant to Article 138.

2. If the prompt compliance with the award is impracticable, the Party complained

against shall, within 20 days after the date of issuance of the award, notify the

complaining Party of the period of time required for implementing the award. If the

complaining Party considers that the period of time notified is unacceptable, it may refer

the matter to an arbitral tribunal which then shall determine the reasonable

implementation period.

3. If the Party complained against considers it impracticable to comply with the

award within the implementation period as determined pursuant to paragraph 2, the

Party complained against shall, no later than the expiry of that implementation period,

enter into consultations with the complaining Party, with a view to developing mutually

satisfactory compensation. If no satisfactory compensation has been agreed within 30

days after the date of expiry of that implementation period, the complaining Party may

notify the Party complained against that it intends to suspend the application to the

Party complained against of concessions or other obligations under this Agreement.

4. If the complaining Party considers that the Party complained against has failed

to comply with the award within the implementation period as determined pursuant to

paragraph 2, it may refer the matter to an arbitral tribunal.

5. If the arbitral tribunal to which the matter is referred pursuant to paragraph 4

confirms that the Party complained against has failed to comply with the award within

the implementation period as determined pursuant to paragraph 2, the complaining

Party may, within 30 days after the date of such confirmation by the arbitral tribunal,

notify the Party complained against that it intends to suspend the application to the

Party complained against of concessions or other obligations under this Agreement.

6. The suspension of the application of concessions or other obligations under

paragraphs 3 and 5 may only be implemented at least 30 days after the date of the

notification in accordance with those paragraphs. Such suspension shall:

99

(a) not be effected if, in respect of the dispute to which the suspension

relates, consultations or proceedings before the arbitral tribunal are in

progress;

(b) be temporary, and be discontinued when the Parties reach a mutually

satisfactory resolution or where compliance with the original award is

effected;

(c) be restricted to the same level of nullification or impairment that is

attributable to the failure to comply with the original award; and

(d) be restricted to the same sector or sectors to which the nullification or

impairment relates, unless it is not practicable or effective to suspend the

application of concessions or obligations in such sector or sectors.

7. If the Party complained against considers that the requirements for the

suspension of the application to it of concessions or other obligations under this

Agreement by the complaining Party set out in paragraph 3, 5 or 6 have not been met, it

may request consultations with the complaining Party. The complaining Party shall

enter into consultations within 10 days after the date of receipt of the request. If the

Parties fail to resolve the matter within 30 days after the date of receipt of the request

for consultations pursuant to this paragraph, the Party complained against may refer the

matter to an arbitral tribunal.

8. The arbitral tribunal that is established for the purposes of this Article shall,

wherever possible, have, as its arbitrators, the arbitrators of the original arbitral tribunal.

If this is not possible, then the arbitrators to the arbitral tribunal that is established for

the purposes of this Article shall be appointed pursuant to paragraphs 3 through 5 of

Article 136.

9. Unless the Parties agree to a different time period, the arbitral tribunal

established under this Article shall issue its award within 60 days after the date when

the matter is referred to it. Such award shall be binding on the Parties.

Article 141

Expenses

1. Unless otherwise agreed by the Parties, the expenses of the arbitral tribunal other

than those referred to in paragraph 2, shall be borne by the Parties in equal shares.

2. Each Party shall bear the expenses of its representation in the proceedings of the

arbitral tribunal.

100

Article 142

Language

All proceedings of the arbitral tribunal and all documents and information

submitted to the arbitral tribunal shall be in the English language.

101

Chapter 15

Final Provisions

Article 143

Table of Contents and Headings

The table of contents and headings of the Chapters and Articles of this

Agreement are inserted for convenience of reference only and shall not affect the

interpretation of this Agreement.

Article 144

Annexes and Notes

The Annexes and Notes to this Agreement shall form an integral part of this

Agreement.

Article 145

Amendment

1. This Agreement may be amended by agreement between the Parties.

2. Such amendment shall be approved by the Parties in accordance with their

respective legal procedures, and shall enter into force on the date to be agreed upon by

the Parties.

3. Notwithstanding paragraph 2, amendments relating only to the following may be

made by diplomatic notes exchanged between the Governments of the Parties:

(a) Annex 1, provided that the amendments to the Schedule of a Party are

made in accordance with the amendment of the Harmonized System, and

include no change on the rates of customs duty to be applied to the

originating goods of the other Party in accordance with Annex 1; or

(b) Annex 2.

Article 146

Entry into Force

This Agreement shall enter into force on the first day of the second month

following the month in which the Governments of the Parties exchange diplomatic

notes informing each other that their respective legal procedures necessary for entry into

102

force of this Agreement have been completed. It shall remain in force unless

terminated as provided for in Article 147.

Article 147

Termination

Either Party may terminate this Agreement by giving one year’s advance notice

in writing to the other Party.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their

respective Governments, have signed this Agreement.

DONE at Tokyo on this sixteenth day of February in the year 2011 in duplicate

in the English language.

For the Republic of India: For Japan:

**ANAND SHARMA SEIJI MAEHARA**

103

Annex 1

Referred to in Chapter 2

Schedules in relation to Article 19

Part 1

General Notes

1. For the purposes of Article 19, the following categories indicated in Column 4 in

each Party’s Schedule in Part 2 and Part 3 shall be applied:

(a) Customs duties on originating goods classified under the tariff lines

indicated with “A” shall be eliminated, as from the date of entry into

force of this Agreement;

(b) Customs duties on originating goods classified under the tariff lines

indicated with “B5” shall be eliminated in six equal annual instalments

from the Base Rate to free;

(c) Customs duties on originating goods classified under the tariff lines

indicated with “B7” shall be eliminated in eight equal annual instalments

from the Base Rate to free;

(d) Customs duties on originating goods classified under the tariff lines

indicated with “B10” shall be eliminated in 11 equal annual instalments

from the Base Rate to free;

(e) Customs duties on originating goods classified under the tariff lines

indicated with “B15” shall be eliminated in 16 equal annual instalments

from the Base Rate to free;

(f) Customs duties on originating goods classified under the tariff lines

indicated with “Pa” and “Pb” shall be reduced in accordance with the

terms and conditions set out in the respective Notes indicated in the

Schedule of India in Part 2; and

(g) The originating goods classified under the tariff lines indicated with “X”

shall be excluded from any commitment of reduction or elimination of

customs duties.

2. For the purposes of the elimination or reduction of customs duties in accordance

with this Annex, any fraction less than 0.1 of a percentage point shall be rounded to one

decimal place (in the case of 0.05 percent, the fraction is rounded to 0.1 percent) in the

cases of ad valorem duties, and any fraction smaller than 0.01 of the official monetary

unit of each Party shall be rounded to two decimal places (in the case of 0.005, the

104

fraction is rounded to 0.01) in the cases of specific duties. This shall not be applied to

the case of customs duties on originating goods classified in tariff item number

84082020 and 87084000 of the Schedule of India in Part 2, and in HS 0703.10,

7403.11, 7403.12, 7403.13, 7403.19, 7801.10, 7901.11 and 7901.12, derived from the

difference between the value for customs duty and the value specified in Column 3 of

the Schedule of Japan in Part 3.

3. This Annex is made based on the Harmonized System, as amended on January 1,

2007.

4. For the purposes of this Annex, Base Rate shall be the rate specified in Column

3 in each Party’s Schedule in Part 2 and Part 3. The rate indicated in Column 3 of the

Schedule of India in Part 2 is made based on the most-favoured-nation applied rate on

April 1, 2007 of India.

5. For the purposes of implementing equal annual instalments, the following shall

apply:

(a) Base Rate is only the starting point of equal annual instalments of

elimination or reduction of customs duties;

(b) The reduction for the first year shall take place on the date of entry into

force of this Agreement; and

(c) The subsequent annual reductions shall take place on the first day of each

following year.

6. (a) For the purposes of this Annex, the term “year” means, with respect to

the first year, the period from the date of entry into force of this

Agreement until the coming March 31 and, with respect to each

subsequent year, the twelve-month period which starts on April 1 of that

year.

(b) Notwithstanding subparagraph (a), in the case of customs duties on

originating goods classified in tariff item number 84082020 and

87084000 of the Schedule of India in Part 2, the term “year” means, with

respect to the first year, the period from the date of entry into force of

this Agreement until the coming December 31 and, with respect to each

subsequent year, the twelve-month period which starts on January 1 of

that year.

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**0101 Live horses, asses, mules and hinnies.**

**010110 Pure-bred breeding animals**

01011010 Horses 30 B10

01011020 Asses 30 B10

01011090 Other 30 B10

**010190 Other**

01019010 Horses for polo 30 B10

01019020 Asses, mules and hinnies as livestock 30 B10

01019090 Other 30 B10

**0102 Live bovine animals.**

**010210 Pure-bred breeding animals**

01021010 Bulls, adult 30 B10

01021020 Cows, adult 30 B10

01021030 Buffaloes, adult and calves 30 B10

01021090 Other 30 B10

**010290 Other**

01029010 Bulls adult 30 B10

01029020 Buffaloes, adult and calves 30 B10

01029090 Other 30 B10

**0103 Live swine.**

**010310 Pure-bred breeding animals**

01031000 Pure-bred breeding animals 30 B10

Other:

**010391 Weighing less than 50 kg**

01039100 Weighing less than 50 kg 30 B10

**010392 Weighing 50 kg or more**

01039200 Weighing 50 kg or more 30 B10

**0104 Live sheep and goats.**

**010410 Sheep**

01041010 Sheep including lamb for breeding purpose 30 B10

01041090 Other 30 B10

**010420 Goats**

01042000 Goats 30 B10

**0105 Live poultry, that is to say, fowls of the species *Gallus***

***domesticus* , ducks, geese, turkeys and guinea fowls.**

Part 2

Schedule of India

105

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Weighing not more than 185 g:

**010511 Fowls of the species *Gallus domesticus***

01051100 Fowls of the species *Gallus domesticus* X

**010512 Turkeys**

01051200 Turkeys X

**010519 Other**

01051900 Other X

Other:

**010594 Fowls of the species *Gallus domesticus***

01059400 Fowls of the species *Gallus domesticus* X

**010599 Other**

01059900 Other X

**0106 Other live animals.**

Mammals:

**010611 Primates**

01061100 Primates 30 B10

**010612 Whales, dolphins and porpoises (mammals of the order**

**Cetacea); manatees and dugongs (mammals of the order**

**Sirenia)**

01061200 Whales, dolphins and porpoises (mammals of the order Cetacea);

manatees and dugongs (mammals of the order Sirenia)

30 B10

**010619 Other**

01061900 Other 30 B10

**010620 Reptiles (including snakes and turtles)**

01062000 Reptiles (including snakes and turtles) 30 B10

Birds:

**010631 Birds of prey**

01063100 Birds of prey 30 B10

**010632 Psittaciformes (including parrots, parakeets, macaws and**

**cockatoos)**

01063200 Psittaciformes (including parrots, parakeets, macaws and

cockatoos)

30 B10

**010639 Other**

01063900 Other 30 B10

**010690 Other**

01069010 Bees and other insects not elsewhere included or specified 30 B10

01069020 Pureline stock 30 B10

01069090 Other 30 B10

106

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**0201 Meat of bovine animals, fresh or chilled.**

**020110 Carcasses and half-carcasses**

02011000 Carcasses and half carcasses 30 B10

**020120 Other cuts with bone in**

02012000 Other cuts with bone in 30 B10

**020130 Boneless**

02013000 Boneless 30 B10

**0202 Meat of bovine animals, frozen.**

**020210 Carcasses and half-carcasses**

02021000 Carcasses and half carcasses 30 B10

**020220 Other cuts with bone in**

02022000 Other cuts with bone in 30 B10

**020230 Boneless**

02023000 Boneless 30 B10

**0203 Meat of swine, fresh, chilled or frozen.**

Fresh or chilled:

**020311 Carcasses and half-carcasses**

02031100 Carcasses and half-carcasses 30 B10

**020312 Hams, shoulders and cuts thereof, with bone in**

02031200 Hams, shoulders and cuts thereof, with bone in 30 B10

**020319 Other**

02031900 Other 30 B10

Frozen:

**020321 Carcasses and half-carcasses**

02032100 Carcasses and half carcasses 30 B10

**020322 Hams, shoulders and cuts thereof, with bone in**

02032200 Hams, shoulders and cuts thereof, with bone in 30 B10

**020329 Other**

02032900 Other 30 B10

**0204 Meat of sheep or goats, fresh, chilled or frozen.**

**020410 Carcasses and half-carcasses of lamb, fresh or chilled**

02041000 Carcasses and half carcasses of lamb, fresh or chilled 30 B10

Other meat of sheep, fresh or chilled:

**020421 Carcasses and half-carcasses**

02042100 Carcasses and half-carcasses 30 B10

**020422 Other cuts with bone in**

02042200 Other cuts with bone in 30 B10

**020423 Boneless**

107

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

02042300 Boneless 30 B10

**020430 Carcasses and half-carcasses of lamb, frozen**

02043000 Carcasses and half-carcasses of lamb, frozen 30 B10

Other meat of sheep, frozen:

**020441 Carcasses and half-carcasses**

02044100 Carcasses and half carcasses 30 B10

**020442 Other cuts with bone in**

02044200 Other cuts with bone in 30 B10

**020443 Boneless**

02044300 Boneless 30 B10

**020450 Meat of goats**

02045000 Meat of Goats 30 B10

**0205 Meat of horses, asses, mules or hinnies, fresh, chilled or**

**frozen.**

02050000 Meat of Horses, asses, mules or hinnies, fresh, chilled or frozen 30 B10

**0206 Edible offal of bovine animals, swine, sheep, goats, horses,**

**asses, mules or hinnies, fresh, chilled or frozen.**

**020610 Of bovine animals, fresh or chilled**

02061000 Of bovine animals fresh or chilled 30 B10

Of bovine animals, frozen:

**020621 Tongues**

02062100 Tongues 30 B10

**020622 Livers**

02062200 Livers 30 B10

**020629 Other**

02062900 Other 30 B10

**020630 Of swine, fresh or chilled**

02063000 Of swine, fresh or chilled 30 B10

Of swine, frozen:

**020641 Livers**

02064100 Livers 30 B10

**020649 Other**

02064900 Other 30 B10

**020680 Other, fresh or chilled**

02068010 Of sheep or goats 30 B10

02068090 Other 30 B10

**020690 Other, frozen**

02069010 Of sheep or goats 30 B10

108

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

02069090 Other 30 B10

**0207 Meat and edible offal, of the poultry of heading 01.05, fresh,**

**chilled or frozen.**

Of fowls of the species *Gallus domesticus* :

**020711 Not cut in pieces, fresh or chilled**

02071100 Not cut in pieces , fresh or chilled X

**020712 Not cut in pieces, frozen**

02071200 Not cut in pieces, frozen X

**020713 Cuts and offal, fresh or chilled**

02071300 Cuts and offal, fresh or chilled X

**020714 Cuts and offal, frozen**

02071400 Cuts and offal, frozen X

Of turkeys:

**020724 Not cut in pieces, fresh or chilled**

02072400 Not cut in pieces , fresh or chilled 30 B10

**020725 Not cut in pieces, frozen**

02072500 Not cut in pieces, frozen 30 B10

**020726 Cuts and offal, fresh or chilled**

02072600 Cuts and offal, fresh or chilled 30 B10

**020727 Cuts and offal, frozen**

02072700 Cuts and offal, frozen 30 B10

Of ducks, geese or guinea fowls:

**020732 Not cut in pieces, fresh or chilled**

02073200 Not cut in pieces , fresh or chilled 30 B10

**020733 Not cut in pieces, frozen**

02073300 Not cut in pieces, frozen 30 B10

**020734 Fatty livers, fresh or chilled**

02073400 Fatty livers, fresh or chilled X

**020735 Other, fresh or chilled**

02073500 Other, fresh or chilled 30 B10

**020736 Other, frozen**

02073600 Other, frozen 30 B10

**0208 Other meat and edible meat offal, fresh, chilled or frozen.**

**020810 Of rabbits or hares**

02081000 Of rabbits or hares 30 B10

**020830 Of primates**

02083000 Of primates 30 B10

109

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**020840 Of whales, dolphins and porpoises (mammals of the order**

**Cetacea); of manatees and dugongs (mammals of the order**

**Sirenia)**

02084000 Of whales, dolphins and porpoises (mammals of the order

Cetacea); of manatees and dugongs (mammals of the order

Sirenia)

30 B10

**020850 Of reptiles (including snakes and turtles)**

02085000 Of reptiles (including snakes and turtles) 30 B10

**020890 Other**

02089010 Of wild animals 30 B10

02089090 Other 30 B10

**0209 Pig fat, free of lean meat, and poultry fat, not rendered or**

**otherwise extracted, fresh, chilled, frozen, salted, in brine,**

**dried or smoked.**

02090000 Pig fat, free of lean meat, and poultry fat, not rendered or

otherwise extracted, fresh, chilled, frozen, salted, in brine, dried

or smoked

X

**0210 Meat and edible meat offal, salted, in brine, dried or smoked;**

**edible flours and meals of meat or meat offal.**

Meat of swine:

**021011 Hams, shoulders and cuts thereof, with bone in**

02101100 Hams, shoulders and cuts thereof, with bone in 30 B10

**021012 Bellies (streaky) and cuts thereof**

02101200 Bellies (streaky) and cuts thereof 30 B10

**021019 Other**

02101900 Other 30 B10

**021020 Meat of bovine animals**

02102000 Meat of bovine animals 30 B10

Other, including edible flours and meals of meat or meat offal:

**021091 Of primates**

02109100 Of primates 30 B10

**021092 Of whales, dolphins and porpoises (mammals of the order**

**Cetacea); of manatees and dugongs (mammals of the order**

**Sirenia)**

02109200 Of whales, dolphins and porpoises (mammals of the order

Cetacea); of manatees and dugongs (mammals of the order

Sirenia)

30 B10

**021093 Of reptiles (including snakes and turtles)**

02109300 Of reptiles (including snakes and turtles) 30 B10

110

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**021099 Other**

02109900 Other 30 B10

**0301 Live fish.**

**030110 Ornamental fish**

03011000 Ornamental fish 30 B10

Other live Fish:

**030191 Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus***

***clarki, Oncorhynchus aguabonita, Oncorhynchus gilae,***

***Oncorhynchus apache* and *Oncorhynchus chrysogaster* )**

03019100 Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki,

Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus

apache and Oncorhynchus chrysogaster)

30 B10

**030192 Eels (*Anguilla spp.* )**

03019200 Eels (Anguilla spp.) 30 B10

**030193 Carp**

03019300 Carp 30 B10

**030194 Bluefin tunas (*Thunnus thynnus* )**

03019400 Bluefin tunas (Thunnus thynnus) 30 B10

**030195 Southern bluefin tunas (*Thunnus maccoyii* )**

03019500 Southern bluefin tunas (Thunnus maccoyii) 30 B10

**030199 Other**

03019900 Other 30 B10

**0302 Fish, fresh or chilled, excluding fish fillets and other fish**

**meat of heading 03.04.**

Salmonidae, excluding livers and roes:

**030211 Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus***

***clarki, Oncorhynchus aguabonita, Oncorhynchus gilae,***

***Oncorhynchus apache* and *Oncorhynchus chrysogaster* )**

03021100 Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki,

Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus

apache and Oncorhynchus chrysogaster)

X

**030212 Pacific salmon (*Oncorhynchus nerka, Oncorhynchus***

***gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha,***

***Oncorhynchus kisutch, Oncorhynchus masou* and**

***Oncorhynchus rhodurus* ), Atlantic salmon (*Salmo salar* ) and**

**Danube salmon (*Hucho hucho* )**

111

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

03021200 Pacific salmon (*Oncorhynchus nerka, Oncorhynchus*

*gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha,*

*Oncorhynchus kisutch, Oncorhynchus masou* and

*Oncorhynchus rhodurus* ), Atlantic salmon (*Salmo salar* ) and

Danube salmon (*Hucho hucho* )

30 B10

**030219 Other**

03021900 Other 30 B10

Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae,*

*Scophthalmidae* and *Citharidae* ), excluding livers and roes:

**030221 Halibut (*Reinhardtius hippoglossoides, Hippoglossus***

***hippoglossus, Hippoglossus stenolepis* )**

03022100 Halibut (*Reinhardtius hippoglossoides, Hippoglossus*

*hippoglossus, Hippoglossus stenolepis* )

30 B10

**030222 Plaice (*Pleuronectes platessa* )**

03022200 Plaice (*Pleuronectes platessa* ) 30 B10

**030223 Sole (*Solea spp.* )**

03022300 Sole (*Solea spp.* ) X

**030229 Other**

03022900 Other 30 B10

Tunas (of the genus *Thunnus* ), skipjack or stripe-bellied bonito

(*Euthynnus (Katsuwonus) pelamis* ), excluding livers and roes:

**030231 Albacore or longfinned tunas (*Thunnus alalunga* )**

03023100 Albacore or longfinned tunas (*Thunnus alalunga* ) X

**030232 Yellowfin tunas (*Thunnus albacares* )**

03023200 Yellowfin tunas (*Thunnus albacares* ) X

**030233 Skipjack or stripe-bellied bonito**

03023300 Skipjack or stripe-bellied bonito X

**030234 Bigeye tunas (*Thunnus obesus* )**

03023400 Bigeye tunas (*Thunnus obesus* ) 30 B10

**030235 Bluefin tunas (*Thunnus thynnus* )**

03023500 Bluefin tunas (*Thunnus thynnus* ) 30 B10

**030236 Southern bluefin tunas (*Thunnus maccoyii* )**

03023600 Southern bluefin tunas (*Thunnus maccoyii* ) 30 B10

**030239 Other**

03023900 Other 30 B10

**030240 Herrings (Clupea *harengus* , *Clupea pallasii* ), excluding**

**livers and roes**

03024000 Herrings (Clupea *harengus* , *Clupea pallasii* ), excluding livers

and roes

X

112

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**030250 Cod (Gadus *morhua, Gadus ogac, Gadus macrocephalus* ),**

**excluding livers and roes**

03025000 Cod (Gadus *morhua, Gadus ogac, Gadus macrocephalus* ),

excluding livers and roes

X

Other fish, excluding livers and roes:

**030261 Sardines (*Sardina pilchardus, Sardinops spp.* ), sardinella**

**(*Sardinella spp.* ), brisling or sprats (*Sprattus sprattus* )**

03026100 Sardines (*Sardina pilchardus, Sardinops spp.* ), sardinella

(*Sardinella spp.* ), brisling or sprats (*Sprattus sprattus* )

X

**030262 Haddock (*Melanogrammus aeglefinus* )**

03026200 Haddock (*Melanogrammus aeglefinus* ) X

**030263 Coalfish (*Pollachius virens* )**

03026300 Coalfish (*Pollachius virens* ) 30 B10

**030264 Mackerel (*Scomber scombrus, Scomber australasicus,***

***Scomber japonicus* )**

03026400 Mackerel (*Scomber scombrus, Scomber australasicus, Scomber*

*japonicus* )

X

**030265 Dogfish and other sharks**

03026500 Dogfish and other sharks X

**030266 Eels (*Anguilla spp.* )**

03026600 Eels (*Anguilla spp.* ) 30 B10

**030267 Swordfish (*Xiphias gladius* )**

03026700 Swordfish (*Xiphias gladius* ) X

**030268 Toothfish (*Dissostichus spp.* )**

03026800 Toothfish(Dissostichus spp.) X

**030269 Other**

03026910 Hilsa X

03026920 Dara X

03026930 Pomfret X

03026990 Other X

**030270 Livers and roes**

03027000 Livers and roes 30 B10

**0303 Fish, frozen, excluding fish fillets and other fish meat of**

**heading 03.04.**

Pacific salmon (*Oncorhynchus nerka, Oncorhynchus*

*gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha,*

*Oncorhynchus kisutch, Oncorhynchus masou* and

*Oncorhynchus rhodurus* ), excluding livers and roes:

**030311 Sockeye salmon (red salmon) (*Oncorhynchus nerka* )**

113

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

03031100 Sockeye salmon (red salmon) (*Oncorhynchus nerka* ) 30 B10

**030319 Other**

03031900 Other 30 B10

Other salmonidae, excluding livers and roes:

**030321 Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus***

***clarki, Oncorhynchus aguabonita, Oncorhynchus gilae,***

***Oncorhynchus apache* and *Oncorhynchus chrysogaster* )**

03032100 Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus*

*clarki, Oncorhynchus aguabonita, Oncorhynchus gilae,*

*Oncorhynchus apache* and *Oncorhynchus chrysogaster* )

X

**030322 Atlantic salmon (*Salmo salar* ) and Danube salmon (*Hucho***

***hucho* )**

03032200 Atlantic salmon (*Salmo salar* ) and Danube salmon (*Hucho*

*hucho* )

30 B10

**030329 Other**

03032900 Other 30 B10

Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae,*

*Scophthalmidae* and *Citharidae* ), excluding livers and roes:

**030331 Halibut (*Reinhardtius hippoglossoides, Hippoglossus***

***hippoglossus, Hippoglossus stenolepis* )**

03033100 Halibut (Reinhardtius hippoglossoides, Hippoglossus

hippoglossus, Hippoglossus stenolepis)

30 B10

**030332 Plaice (*Pleuronectes platessa* )**

03033200 Plaice (*Pleuronectes platessa* ) X

**030333 Sole (*Solea spp.* )**

03033300 Sole (*Solea spp.* ) 30 B10

**030339 Other**

03033900 Other X

Tunas (of the genus *Thunnus* ), skipjack or stripe-bellied bonito

(*Euthynnus (Katsuwonus) pelamis* ), excluding livers and roes:

**030341 Albacore or longfinned tunas (*Thunnus alalunga* )**

03034100 Albacore or longfinned tunas (*Thunnus alalunga* ) X

**030342 Yellowfin tunas (*Thunnus albacares* )**

03034200 Yellowfin tunas (*Thunnus albacares* ) X

**030343 Skipjack or stripe-bellied bonito**

03034300 Skipjack or stripe-bellied bonito 30 B10

**030344 Bigeye tunas (*Thunnus obesus* )**

03034400 Bigeye tunas (*Thunnus obesus* ) 30 B10

**030345 Bluefin tunas (*Thunnus thynnus* )**

114

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

03034500 Bluefin tunas (*Thunnus thynnus* ) 30 B10

**030346 Southern bluefin tunas (*Thunnus maccoyii* )**

03034600 Southern bluefin tunas (*Thunnus maccoyii* ) 30 B10

**030349 Other**

03034900 Other 30 B10

Herrings (*Clupea harengus, Clupea pallasii* ) and cod (*Gadus*

*morhua, Gadus ogac, Gadus macrocephalus* ), excluding livers

and roes:

**030351 Herrings (*Clupea harengus, Clupea pallasii* )**

03035100 Herrings (Clupea harengus, Clupea pallasii) 30 B10

**030352 Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus* )**

03035200 Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) 30 B10

Swordfish (*Xiphias gladius* ) and toothfish (*Dissostichus spp.* ),

excluding livers and roes:

**030361 Swordfish (*Xiphias gladius* )**

03036100 Swordfish (Xiphias gladius) X

**030362 Toothfish (*Dissostichus spp.* )**

03036200 Toothfish (Dissostichus spp.) X

Other fish, excluding livers and roes:

**030371 Sardines (*Sardina pilchardus, Sardinops spp.* ), sardinella**

**(*Sardinella spp.* ), brisling or sprats (*Sprattus sprattus* )**

03037100 Sardines (*Sardina pilchardus, Sardinops spp.* ), sardinella

(*Sardinella spp.* ), brisling or sprats (*Sprattus sprattus* )

X

**030372 Haddock (*Melanogrammus aeglefinus* )**

03037200 Haddock (*Melanogrammus aeglefinus* ) 30 B10

**030373 Coalfish (*Pollachius virens* )**

03037300 Coalfish (*Pollachius virens* ) 30 B10

**030374 Mackerel (*Scomber scombrus, Scomber australasicus,***

***Scomber japonicus* )**

03037400 Mackerel (*Scomber scombrus, Scomber australasicus, Scomber*

*japonicus* )

X

**030375 Dogfish and other sharks**

03037500 Dogfish and other sharks 30 B10

**030376 Eels (*Anguilla spp.* )**

03037600 Eels (*Anguilla spp.* ) 30 B10

**030377 Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus* )**

03037700 Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus* ) 30 B10

**030378 Hake (*Merluccius spp., Urophycis spp.* )**

115

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

03037800 Hake (*Merluccius spp., Urophycis spp.* ) 30 B10

**030379 Other**

03037910 Hilsa X

03037920 Dara X

03037930 Ribbon fish X

03037940 Seer X

03037950 Pomfret (white or silver or black) X

03037960 Ghole X

03037970 Threadfin X

03037980 Croacker, Grouper, Hounder X

Other:

03037991 Edible fishmaws of wildlife X

03037992 Edible sharkfins of wild life X

03037999 Other X

**030380 Livers and roes**

03038010 Egg or egg yolk of fish including shrimps 30 B10

03038090 Other 30 B10

**0304 Fish fillets and other fish meat (whether or not minced),**

**fresh, chilled or frozen.**

Fresh or chilled:

**030411 Swordfish (*Xiphias gladius* )**

03041100 Swordfish(Xiphias gladius) X

**030412 Toothfish (*Dissostichus spp.* )**

03041200 Toothfish(Dissostichus spp.) X

**030419 Other**

03041900 Other X

Frozen fillets:

**030421 Swordfish (*Xiphias gladius* )**

03042100 Swordfish(Xiphias gladius) X

**030422 Toothfish (*Dissostichus spp.* )**

03042200 Toothfish(Dissostichus spp.) X

**030429 Other**

03042910 Hilsa X

03042920 Shark X

03042930 Seer X

03042940 Tuna X

03042950 Cuttlefish X

03042990 Other X

116

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other:

**030491 Swordfish (*Xiphias gladius* )**

03049100 Swordfish(Xiphias gladius) X

**030492 Toothfish (*Dissostichus spp.* )**

03049200 Toothfish(Dissostichus spp.) X

**030499 Other**

03049900 Other X

**0305 Fish, dried, salted or in brine; smoked fish, whether or not**

**cooked before or during the smoking process; flours, meals**

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

**030510 Flours, meals and pellets of fish, fit for human consumption**

03051000 Flours, meals and pellets of fish, fit for human consumption X

**030520 Livers and roes of fish, dried, smoked, salted or in brine**

03052000 Livers and roes of fish, dried, smoked, salted or in brine 30 B10

**030530 Fish fillets, dried, salted or in brine, but not smoked**

03053000 Fish fillets, dried, salted or in brine, but not smoked X

Smoked fish, including fillets:

**030541 Pacific salmon (*Oncorhynchus nerka, Oncorhynchus***

***gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha,***

***Oncorhynchus kisutch, Oncorhynchus masou* and**

***Oncorhynchus rhodurus* ), Atlantic salmon (*Salmo salar* ) and**

**Danube salmon (*Hucho hucho* )**

03054100 Pacific salmon (*Oncorhynchus nerka, Oncorhynchus*

*gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha,*

*Oncorhynchus kisutch, Oncorhynchus masou* and

*Oncorhynchus rhodurus* ), Atlantic salmon (*Salmo salar* ) and

Danube salmon (*Hucho hucho* )

30 B10

**030542 Herrings (*Clupea harengus, Clupea pallasii* )**

03054200 Herrings (*Clupea harengus, Clupea pallasii* ) 30 B10

**030549 Other**

03054900 Other 30 B10

Dried fish, whether or not salted but not smoked:

**030551 Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus* )**

03055100 Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus* ) 30 B10

**030559 Other**

03055910 Mumbai duck 30 B10

03055920 Seer without head 30 B10

03055930 Sprats 30 B10

03055990 Other 30 B10

117

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Fish, salted but not dried or smoked and fish in brine:

**030561 Herrings (*Clupea harengus, Clupea pallasii* )**

03056100 Herrings (*Clupea harengus, Clupea pallasii* ) 30 B10

**030562 Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus* )**

03056200 Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus* ) 30 B10

**030563 Anchovies (*Engraulis spp.* )**

03056300 Anchovies (*Engraulis spp.* ) X

**030569 Other**

03056910 Mumbai duck 30 B10

03056920 Seer without head 30 B10

03056930 Sprats 30 B10

03056990 Other 30 B10

**0306 Crustaceans, whether in shell or not, live, fresh, chilled,**

**frozen, dried, salted or in brine; crustaceans, in shell, cooked**

**by steaming or by boiling in water, whether or not chilled,**

**frozen, dried, salted or in brine; flours, meals and pellets of**

**crustaceans, fit for human consumption.**

Frozen:

**030611 Rock lobster and other sea crawfish (*Palinurus spp.,***

***Panulirus spp., Jasus spp.* )**

03061100 Rock lobster and other sea crawfish (*Palinurus spp., Panulirus*

*spp., Jasus spp.* )

30 B10

**030612 Lobsters (*Homarus spp.* )**

03061210 whole,cooked 30 B10

03061290 Other 30 B10

**030613 Shrimps and prawns**

Shrimps (scampi)-macrobactium:

03061311 AFD Shrimp X

03061319 Other X

03061320 Prawns X

**030614 Crabs**

03061400 Crabs X

**030619 Other, including flours, meals and pellets of crustaceans, fit**

**for human consumption**

03061900 Other, including flours, meals and pellets of crustaceans, fit for

human consumption

30 B10

Not frozen:

**030621 Rock lobster and other sea crawfish (*Palinurus spp.,***

***Panulirus spp., Jasus spp.* )**

118

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

03062100 Rock lobster and other sea crawfish (*Palinurus spp., Panulirus*

*spp., Jasus spp.* )

X

**030622 Lobsters (*Homarus spp.* )**

03062200 Lobsters (*Homarus spp.* ) X

**030623 Shrimps and prawns**

03062310 Powdered X

03062390 Other X

**030624 Crabs**

03062400 Crabs X

**030629 Other, including flours, meals and pellets of crustaceans, fit**

**for human consumption**

03062900 Other, including flours, meals and pellets, of crustaceans, fit for

human consumption

30 B10

**0307 Molluscs, whether in shell or not, live, fresh, chilled, frozen,**

**dried, salted or in brine; aquatic invertebrates other than**

**crustaceans and molluscs, live, fresh, chilled, frozen, dried,**

**salted or in brine; flours, meals and pellets of aquatic**

**invertebrates other than crustaceans, fit for human**

**consumption.**

**030710 Oysters**

03071000 Oysters 30 B10

Scallops, including queen scallops, of the genera *Pecten,*

*Chlamys or Placopecten* :

**030721 Live, fresh or chilled**

03072100 Live, fresh or chilled 30 B10

**030729 Other**

03072900 Other 30 B10

Mussels (*Mytilus spp., Perna spp.* ):

**030731 Live, fresh or chilled**

03073100 Live, fresh or chilled 30 B10

**030739 Other**

03073910 Clams, clam meat (*bivalves-Victorita, spp., Mertrix spp. And*

*Katalysia spp.* )

30 B10

03073990 Other 30 B10

Cuttle fish (*Sepia officinalis, Rossia macrosoma, Septiola spp* .)

and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp.,*

*Sepioteuthis spp.* ):

**030741 Live, fresh or chilled**

03074110 Cuttle fish 30 B10

119

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

03074120 Squid 30 B10

**030749 Other**

03074910 Squid tubes, frozen 30 B10

03074920 Whole squids, frozen 30 B10

03074930 Dried squids 30 B10

03074990 Other 30 B10

Octopus (*Octopus spp* .):

**030751 Live, fresh or chilled**

03075100 Live, fresh or chilled 30 B10

**030759 Other**

03075900 Other 30 B10

**030760 Snails, other than sea snails**

03076000 Snails, other than sea snails 30 B10

Other, including flours, meals and pellets of aquatic invertebrates

other than crustaceans, fit for human consumption:

**030791 Live, fresh or chilled**

03079100 Live, fresh or chilled 30 B10

**030799 Other**

03079910 Sea shell flesh 30 B10

03079920 Jelly fish (*Rhopelina spp* .), dried salted or frozen 30 B10

03079990 Other 30 B10

**0401 Milk and cream, not concentrated nor containing added**

**sugar or other sweetening matter.**

**040110 Of a fat content, by weight, not exceeding 1%**

04011000 Of a fat content, by weight, not exceeding 1% X

**040120 Of a fat content, by weight, exceeding 1% but not exceeding**

**6%**

04012000 Of a fat content, by weight, exceeding 1% but not exceeding 6% X

**040130 Of a fat content, by weight, exceeding 6%**

04013000 Of a fat content, by weight, exceeding 6% X

**0402 Milk and cream, concentrated or containing added sugar or**

**other sweetening matter.**

**040210 In powder, granules or other solid forms, of a fat content, by**

**weight, not exceeding 1.5%**

04021010 Skimmed milk X

04021020 Milk food for babies X

04021090 Other X

120

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

In powder, granules or other solid forms, of a fat content, by

weight, exceeding 1.5%:

**040221 Not containing added sugar or other sweetening matter**

04022100 Not containing added sugar or other sweetening matter X

**040229 Other**

04022910 Whole milk X

04022920 Milk for babies X

04022990 Other X

Other:

**040291 Not containing added sugar or other sweetening matter**

04029110 Condensed milk X

04029190 Other X

**040299 Other**

04029910 Whole milk X

04029920 Condensed milk X

04029990 Other X

**0403 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.**

**040310 Yogurt**

04031000 Yogurt 30 B10

**040390 Other**

04039010 Butter milk 30 B10

04039090 Other 30 B10

**0404 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.**

**040410 Whey and modified whey, whether or not concentrated or**

**containing added sugar or other sweetening matter**

04041010 Whey, concentrated, evaporated or condensed, liquid or semisolid

X

04041020 Whey, dry , blocks and powdered X

04041090 Other X

**040490 Other**

04049000 Other 30 B10

121

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**0405 Butter and other fats and oils derived from milk; dairy**

**spreads.**

**040510 Butter**

04051000 Butter X

**040520 Dairy spreads**

04052000 Dairy Spreads X

**040590 Other**

04059010 Butter Oil X

04059020 Ghee X

04059090 Other X

**0406 Cheese and curd.**

**040610 Fresh (unripened or uncured) cheese, including whey cheese,**

**and curd**

04061000 Fresh (unripened or uncured) cheese, including whey cheese and

curd

30 B10

**040620 Grated or powdered cheese, of all kinds**

04062000 Grated or powdered cheese, of all kinds 30 B10

**040630 Processed cheese, not grated or powdered**

04063000 Processed cheese not grated or powdered 30 B10

**040640 Blue-veined cheese and other cheese containing veins**

**produced by *Penicillium roqueforti***

04064000 Blue veined cheese and other cheese containing veins produced

by Pencillium roqueforti

30 B10

**040690 Other cheese**

04069000 Other cheese X

**0407 Birds' eggs, in shell, fresh, preserved or cooked.**

04070010 Of the species gallus domesticus and ducks for hatching X

04070020 Of the species gallus domesticus and ducks other than for

hatching

X

04070090 Other X

**0408 Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked**

**by steaming or by boiling in water, moulded, frozen or**

**otherwise preserved, whether or not containing added sugar**

**or other sweetening matter.**

Egg yolks:

**040811 Dried**

04081100 Dried X

**040819 Other**

04081900 Other X

122

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other:

**040891 Dried**

04089100 Dried X

**040899 Other**

04089900 Other X

**0409 Natural honey.**

04090000 Natural Honey X

**0410 Edible products of animal origin, not elsewhere specified or**

**included.**

04100010 Of wild animals 30 B10

04100020 Turtle eggs and salanganes' nests ("birds' nests") 30 B10

04100090 Other 30 B10

**0501 Human hair, unworked, whether or not washed or scoured;**

**waste of human hair.**

05010010 Human hair, unworked, whether or not washed or scoured 30 B10

05010020 Waste of human hair 30 B10

**0502 Pigs', hogs' or boars' bristles and hair; badger hair and**

**other brush making hair; waste of such bristles or hair.**

**050210 Pigs', hogs' or boars' bristles and hair and waste thereof**

05021010 Pigs', hogs' or boars' bristles and hair 30 B10

05021020 Waste of pigs', hogs' or boars' bristles and hair 30 B10

**050290 Other**

05029010 Badger hair and other brush making hair 30 B10

05029020 Yak tail hair 30 B10

05029090 Other 30 B10

**0504 Guts, bladders and stomachs of animals (other than fish),**

**whole and pieces thereof, fresh, chilled, frozen, salted, in**

**brine, dried or smoked.**

05040010 Guts of cattle for natural food casings 30 B10

05040020 Guts of sheep and goats for natural food casings 30 B10

Guts of other animals for natural food casings:

05040031 Of wild animals 30 B10

05040039 Other 30 B10

Guts other than for natural food castings:

05040041 Of wild animals 30 B10

05040049 Other 30 B10

Bladders and stomachs:

05040051 Of wild animals 30 B10

123

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

05040059 Other 30 B10

**0505 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.**

**050510 Feathers of a kind used for stuffing; down**

05051010 Of wild birds 30 B10

05051090 Other 30 B10

**050590 Other**

05059010 Peacock tail and wing feather (trimmed or not) 30 B10

Other feather (excluding for stuffing purpose):

05059021 Of wild birds 30 B10

05059029 Other 30 B10

Powder and waste of feathers or parts of feathers:

05059031 Of wild birds 30 B10

05059039 Other 30 B10

Skins and other parts:

05059091 Of wild birds 30 B10

05059099 Other 30 B10

**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.**

**050610 Ossein and bones treated with acid**

Bones, including horn-cores, crushed:

05061011 Of wild animals 30 B10

05061019 Other 30 B10

Bone grist:

05061021 Of wild animals 30 B10

05061029 Other 30 B10

Ossein:

05061031 Of wild animals 30 B10

05061039 Other 30 B10

Bones, horn-cones and parts thereof, not crushed:

05061041 Of wild animals 30 B10

05061049 Other 30 B10

**050690 Other**

Bone meal:

124

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

05069011 Of wild animals 30 B10

05069019 Other 30 B10

Other:

05069091 Of wild animals 30 B10

05069099 Other 30 B10

**0507 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.**

**050710 Ivory; ivory powder and waste**

05071010 Ivory 30 B10

05071020 Ivory powder and waste 30 B10

**050790 Other**

05079010 Hoof meal 30 B10

05079020 Horn meal 30 B10

05079030 Hooves, claws, nails and beaks 30 B10

05079040 Antlers 30 B10

05079050 Buffalo horns 30 B10

05079060 Tortoise shell 30 B10

05079070 Claws and waste of tortoise shell 30 B10

05079090 Other 30 B10

**0508 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.**

05080010 Coral 30 B10

05080020 Chanks 30 B10

05080030 Cowries 30 B10

05080040 Cuttlefish bones 30 B10

05080050 Shells 30 B10

05080090 Other 30 B10

**0510 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.**

05100010 Bezoar, cow (goolochan) 30 B10

05100020 Ox Gallstone 30 B10

05100030 Placenta, frozen 30 B10

125

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other:

05100091 Of wild animals 30 B10

05100099 Other 30 B10

**0511 Animal products not elsewhere specified or included; dead**

**animals of Chapter 1 or 3, unfit for human consumption.**

**051110 Bovine semen**

05111000 Bovine semen 30 B10

Other:

**051191 Products of fish or crustaceans, molluscs or other aquatic**

**invertebrates; dead animals of Chapter 3**

05119110 Fish nails 30 B10

05119120 Fish tails 30 B10

05119130 Other fish waste 30 B10

05119190 Other 30 B10

**051199 Other**

Silkworm pupae:

05119911 Artemia 30 B10

05119919 Other 30 B10

Sinews and tendons:

05119921 Of wild life 30 B10

05119929 Other 30 B10

Other:

05119991 Frozen semen, other than bovine; bovine embryo 30 B10

05119992 Of wild life 30 B10

05119999 Other 30 B10

**0601 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes,**

**dormant, in growth or in flower; chicory plants and roots**

**other than roots of heading 12.12.**

**060110 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes,**

**dormant**

06011000 Bulbs,tubers,tuberous roots,corms,crowns and rhizomes, dormant 5 B10

**060120 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes,**

**in growth or in flower; chicory plants and roots**

06012010 Bulbs, horticultural 5 B10

Chicory plants and roots:

06012021 Plants 5 B10

06012022 Roots 5 B10

126

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

06012090 Other 5 B10

**0602 Other live plants (including their roots), cuttings and slips;**

**mushroom spawn.**

**060210 Unrooted cuttings and slips**

06021000 Unrooted cuttings and slips 5 B5

**060220 Trees, shrubs and bushes, grafted or not, of kinds which bear**

**edible fruit or nuts**

06022010 Edible fruit or nut trees, grafted or not 5 B10

06022020 Cactus 5 B10

06022090 Other 5 B10

**060230 Rhododendrons and azaleas, grafted or not**

06023000 Rhododendrons and azaleas, grafted or not 5 B5

**060240 Roses, grafted or not**

06024000 Roses, grafted or not 5 B5

**060290 Other**

06029010 Mushroom spawn 5 B10

06029020 Flowering plants (excluding roses and rhododendrons) 5 B5

06029030 Tissue culture plants 5 B5

06029090 Other 5 B5

**0603 Cut flowers and flower buds of a kind suitable for bouquets**

**or for ornamental purposes, fresh, dried, dyed, bleached,**

**impregnated or otherwise prepared.**

Fresh:

**060311 Roses**

06031100 Roses X

**060312 Carnations**

06031200 Carnations 60 B10

**060313 Orchids**

06031300 Orchids X

**060314 Chrysanthemums**

06031400 Chrysanthemums X

**060319 Other**

06031900 Other X

**060390 Other**

06039000 Other X

127

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**0604 Foliage, branches and other parts of plants, without flowers**

**or flower buds, and grasses, mosses and lichens, being goods**

**of a kind suitable for bouquets or for ornamental purposes,**

**fresh, dried, dyed, bleached, impregnated or otherwise**

**prepared.**

**060410 Mosses and lichens**

06041000 Mosses and lichens X

Other:

**060491 Fresh**

06049100 Fresh X

**060499 Other**

06049900 Other X

**0701 Potatoes, fresh or chilled.**

**070110 Seed**

07011000 Seed X

**070190 Other**

07019000 Other X

**0702 Tomatoes, fresh or chilled.**

07020000 Tomatoes, fresh or chilled X

**0703 Onions, shallots, garlic, leeks and other alliaceous vegetables,**

**fresh or chilled.**

**070310 Onions and shallots**

07031010 Onions X

07031020 Shallots X

**070320 Garlic**

07032000 Garlic X

**070390 Leeks and other alliaceous vegetables**

07039000 Leeks and other alliaceous vegetables 30 B10

**0704 Cabbages, cauliflowers, kohlrabi, kale and similar edible**

**brassicas, fresh or chilled.**

**070410 Cauliflowers and headed broccoli**

07041000 Cauliflowers and headed broccoli X

**070420 Brussels sprouts**

07042000 Brussels sprouts 30 B10

**070490 Other**

07049000 Other 30 B10

**0705 Lettuce (*Lactuca sativa* ) and chicory (*Cichorium spp.* ), fresh**

**or chilled.**

128

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Lettuce:

**070511 Cabbage lettuce (head lettuce)**

07051100 Cabbage lettuce (head lettuce) 30 B10

**070519 Other**

07051900 Other 30 B10

Chicory:

**070521 Witloof chicory (*Cichorium intybus var.foliosum* )**

07052100 Witloof chicory (*Cichorium intybus var.foliosum* ) 30 B10

**070529 Other**

07052900 Other 30 B10

**0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes**

**and similar edible roots, fresh or chilled.**

**070610 Carrots and turnips**

07061000 Carrots and turnips X

**070690 Other**

07069010 Horse radish X

07069020 Other radish X

07069030 Salad beetroot X

07069090 Other X

**0707 Cucumbers and gherkins, fresh or chilled.**

07070000 Cucumbers and gherkins, fresh or chilled X

**0708 Leguminous vegetables, shelled or unshelled, fresh or chilled.**

**070810 Peas (*Pisum sativum* )**

07081000 Peas (*Pisum sativum* ) X

**070820 Beans (*Vigna spp., Phaseolus spp.* )**

07082000 Beans (Vigna spp., Phaseolus spp.) X

**070890 Other leguminous vegetables**

07089000 Other leguminous vegetables X

**0709 Other vegetables, fresh or chilled.**

**070920 Asparagus**

07092000 Asparagus 30 B10

**070930 Aubergines (egg-plants)**

07093000 Aubergines (egg-plants) X

**070940 Celery other than celeriac**

07094000 Celery other than celeriac 30 B10

Mushrooms and truffles:

**070951 Mushrooms of the genus *Agaricus***

07095100 Mushrooms of the genus *Agaricus* 30 B10

129

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**070959 Other**

07095900 Other 30 B10

**070960 Fruits of the genus *Capsicum* or of the genus *Pimenta***

07096010 Green chilli X

07096090 Other X

**070970 Spinach, New Zealand spinach and orache spinach (garden**

**spinach)**

07097000 Spinach, new zealand spinach and orache spinach (garden

spinach)

30 B10

**070990 Other**

07099010 Olives 30 B10

07099020 Plantain (curry banana) 30 B10

07099030 Pumpkins 30 B10

07099040 Green pepper 30 B10

07099050 Mixed vegetables 30 B10

07099090 Other 30 B10

**0710 Vegetables (uncooked or cooked by steaming or boiling in**

**water), frozen.**

**071010 Potatoes**

07101000 Potatoes X

Leguminous vegetables, shelled or unshelled:

**071021 Peas (*Pisum sativum* )**

07102100 Peas (*Pisum sativum* ) X

**071022 Beans (*Vigna spp., Phaseolus spp.* )**

07102200 Beans (*Vigna spp., Phaseolus spp.* ) X

**071029 Other**

07102900 Other X

**071030 Spinach, New Zealand spinach and orache spinach (garden**

**spinach)**

07103000 Spinach, New Zealand spinach and orache spinach (garden

spinach)

30 B10

**071040 Sweet corn**

07104000 Sweet corn X

**071080 Other vegetables**

07108010 Terragon X

07108090 Other X

**071090 Mixtures of vegetables**

07109000 Mixtures of vegetables X

130

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**0711 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.**

**071120 Olives**

07112000 Olives 30 B10

**071140 Cucumbers and gherkins**

07114000 Cucumbers and gherkins 30 B10

Mushrooms and truffles:

**071151 Mushrooms of the genus *Agaricus***

07115100 Mushrooms of the genus *Agaricus* 30 B10

**071159 Other**

07115900 Other 30 B10

**071190 Other vegetables; mixtures of vegetables**

07119010 Green pepper in brine 30 B10

07119020 Assorted canned vegetables 30 B10

07119090 Other 30 B10

**0712 Dried vegetables, whole, cut, sliced, broken or in powder, but**

**not further prepared.**

**071220 Onions**

07122000 Onions X

Mushrooms, wood ears (*Auricularia spp.* ), jelly fungi (*Tremella*

*spp.* ) and truffles:

**071231 Mushrooms of the genus *Agaricus***

07123100 Mushrooms of the genus *Agaricus* 30 B10

**071232 Wood ears (*Auricularia spp.* )**

07123200 Wood ears (*Auricularia spp.* ) 30 B10

**071233 Jelly fungi (*Tremella spp.* )**

07123300 Jelly fungi (*Tremella spp.* ) 30 B10

**071239 Other**

07123900 Other 30 B10

**071290 Other vegetables; mixtures of vegetables**

07129010 Asparagus X

07129020 Dehydrated garlic powder X

07129030 Dehydrated garlic flakes X

07129040 Dried garlic X

07129050 Marjoram, oregano X

07129060 Potatoes X

131

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

07129090 Other X

**0713 Dried leguminous vegetables, shelled, whether or not skinned**

**or split.**

**071310 Peas (*Pisum sativum* )**

07131000 Peas (*Pisum sativum* ) X

**071320 Chickpeas (garbanzos)**

07132000 Chickpeas (garbanzos) 30 B10

Beans (*Vigna spp., Phaseolus spp.* ):

**071331 Beans of the species *Vigna mungo (L.) Hepper or Vigna***

***radiata (L.) Wilczek***

07133100 Beans of the species Vigna mungo (L.) Hepper or Vigna radiata

(L.) Wilczek

30 B10

**071332 Small red (Adzuki) beans (*Phaseolus or Vigna angularis* )**

07133200 Small red (Adzuki) beans (Phaseolus or Vigna angularis) 30 B10

**071333 Kidney beans, including white pea beans (*Phaseolus***

***vulgaris* )**

07133300 Kidney beans, including white pea beans (*Phaseolus vulgaris* ) 30 B10

**071339 Other**

07133910 Guar seeds 30 B10

07133990 **Other** 30 B10

**071340 Lentils**

07134000 **Lentils** 30 B10

**071350 Broad beans (*Vicia faba var. major* ) and horse beans (*Vicia***

***faba var. equina, Vicia faba var. minor* )**

07135000 Broad beans (*Vicia faba var. major* ) and horse beans (*Vicia*

*faba var. equina, Vicia faba var. minor* )

30 B10

**071390 Other**

07139010 Tur (arhar) 30 B10

Other:

07139091 Split (Pulses) 30 B10

07139099 Other 30 B10

**0714 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.**

**071410 Manioc (cassava)**

07141000 Manioc (cassava) 30 B10

**071420 Sweet potatoes**

07142000 Sweet potatoes 30 B10

132

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**071490 Other**

07149010 Sago pith 30 B10

07149090 Other 30 B10

**0801 Coconuts, Brazil nuts and cashew nuts, fresh or dried,**

**whether or not shelled or peeled.**

Coconuts:

**080111 Desiccated**

08011100 Desiccated X

**080119 Other**

08011910 Fresh X

08011920 Dried X

08011990 Other X

Brazil nuts:

**080121 In shell**

08012100 In shell 30 B10

**080122 Shelled**

08012200 Shelled 30 B10

Cashew nuts:

**080131 In shell**

08013100 In shell 30 B10

**080132 Shelled**

08013210 Cashew kernel, broken X

08013220 Cashew kernel, whole X

08013290 Other X

**0802 Other nuts, fresh or dried, whether or not shelled or peeled.**

Almonds:

**080211 In shell**

08021100 In shell X

**080212 Shelled**

08021200 Shelled X

Hazelnuts or filberts (*Corylus spp* .):

**080221 In shell**

08022100 In shell 30 B10

**080222 Shelled**

08022200 Shelled 30 B10

Walnuts:

**080231 In shell**

08023100 In shell 30 B10

133

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**080232 Shelled**

08023200 Shelled 30 B10

**080240 Chestnuts (*Castanea spp.* )**

08024000 Chestnuts (*Castanea spp.* ) 30 B10

**080250 Pistachios**

08025000 Pistachios 30 B10

**080260 Macadamia nuts**

08026000 Macadamia nuts X

**080290 Other**

Betel nuts:

08029011 Whole X

08029012 Split X

08029013 Ground X

08029019 Other X

08029090 Other X

**0803 Bananas, including plantains, fresh or dried.**

08030000 Bananas, including plantains, fresh or dried 30 B10

**0804 Dates, figs, pineapples, avocados, guavas, mangoes and**

**mangosteens, fresh or dried.**

**080410 Dates**

08041010 Fresh (excluding wet dates) 30 B10

08041020 Soft (khayzur or wet dates) 30 B10

08041030 Hard (Chhohara or kharek) 30 B10

08041090 Other 30 B10

**080420 Figs**

08042010 Fresh 30 B10

08042090 Other 30 B10

**080430 Pineapples**

08043000 Pineapples 30 B10

**080440 Avocados**

08044000 Avocados 30 B10

**080450 Guavas, mangoes and mangosteens**

08045010 Guavas, fresh or dried 30 B10

08045020 Mangoes, fresh 30 B10

08045030 Mangoes, sliced dried 30 B10

08045040 Mango pulp 30 B10

08045090 Other 30 B10

**0805 Citrus fruit, fresh or dried.**

134

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**080510 Oranges**

08051000 Oranges X

**080520 Mandarins (including tangerines and satsumas);**

**clementines, wilkings and similar citrus hybrids**

08052000 Mandarins (including tangerines and satsumas); clementines,

wilkings and similar citrus hybrids

X

**080540 Grapefruit, including pomelos**

08054000 Grape fruit,including pomelos X

**080550 Lemons (*Citrus limon, Citrus limonum* ) and limes (*Citrus***

***aurantifolia, Citrus latifolia)***

08055000 Lemons (Citrus limon, citrus limonum) and limes (Citrus

aurantifolia, Citrus latifolia)

40 B10

**080590 Other**

08059000 Other 30 B10

**0806 Grapes, fresh or dried.**

**080610 Fresh**

08061000 Fresh X

**080620 Dried**

08062010 Raisins X

08062090 Other X

**0807 Melons (including watermelons) and papaws (papayas),**

**fresh.**

Melons (including watermelons):

**080711 Watermelons**

08071100 Water melons 30 B10

**080719 Other**

08071900 Other X

**080720 Papaws (papayas)**

08072000 Papaws (papayas) 30 B10

**0808 Apples, pears and quinces, fresh.**

**080810 Apples**

08081000 Apples X

**080820 Pears and quinces**

08082000 Pears and quinces X

**0809 Apricots, cherries, peaches (including nectarines), plums and**

**sloes, fresh.**

**080910 Apricots**

08091000 Apricots 30 B10

135

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**080920 Cherries**

08092000 Cherries 30 B10

**080930 Peaches, including nectarines**

08093000 Peaches, including nectarines 30 B10

**080940 Plums and sloes**

08094000 Plums and sloes X

**0810 Other fruit, fresh.**

**081010 Strawberries**

08101000 Strawberries 30 B10

**081020 Raspberries, blackberries, mulberries and loganberries**

08102000 Raspberries, blackberries, mulberries and loganberries 30 B10

**081040 Cranberries, bilberries and other fruits of the genus**

**Vaccinium**

08104000 Cranberries, bilberries and other fruits of the genus Vaccinium 30 B10

**081050 Kiwifruit**

08105000 Kiwi fruit 30 B10

**081060 Durians**

08106000 Durians 30 B10

**081090 Other**

08109010 Pomegranates 30 B10

08109020 Tamarind, fresh 30 B10

08109030 Sapota (chico) 30 B10

08109040 Custard-apple (Ata) 30 B10

08109050 Bore 30 B10

08109060 Lichi 30 B10

08109090 Other 30 B10

**0811 Fruit and nuts, uncooked or cooked by steaming or boiling in**

**water, frozen, whether or not containing added sugar or**

**other sweetening matter.**

**081110 Strawberries**

08111010 Containing added sugar 30 B10

08111020 Not containing added sugar 30 B10

08111090 Other 30 B10

**081120 Raspberries, blackberries, mulberries, loganberries, black,**

**white or red currants and gooseberries**

08112010 Containing added sugar 30 B10

08112020 Not containing added sugar 30 B10

08112090 Other 30 B10

136

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**081190 Other**

08119010 Containing added sugar 30 B10

08119090 Other 30 B10

**0812 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.**

**081210 Cherries**

08121000 Cherries 30 B10

**081290 Other**

08129010 Mango slices in brine 30 B10

08129090 Other X

**0813 Fruit, dried, other than that of headings 08.01 to 08.06;**

**mixtures of nuts or dried fruits of this Chapter.**

**081310 Apricots**

08131000 Apricots X

**081320 Prunes**

08132000 Prunes 25 B10

**081330 Apples**

08133000 Apples X

**081340 Other fruit**

08134010 Tamarind, dried 30 B10

08134020 Singoda whole (water nut) 30 B10

08134090 Other X

**081350 Mixtures of nuts or dried fruits of this Chapter**

08135010 Mixtures of nuts X

08135020 Mixtures of dried fruits X

**0814 Peel of citrus fruit or melons (including watermelons), fresh,**

**frozen, dried or provisionally preserved in brine, in sulphur**

**water or in other preservative solutions.**

08140000 Peel of citrus fruit or melons (including watermelons), fresh,

frozen, dried or provisionally preserved in brine, in sulphur water

or in other preservative solutions

30 B10

**0901 Coffee, whether or not roasted or decaffeinated, coffee husks**

**and skins; coffee substitutes containing coffee in any**

**proportion.**

Coffee, not roasted:

**090111 Not decaffeinated**

Arabica plantation:

137

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

09011111 A Grade X

09011112 B Grade X

09011113 C Grade X

09011119 Other X

Arabica cherry:

09011121 AB Grade X

09011122 PB Grade X

09011123 C Grade X

09011124 B/B/B GRADE X

09011129 Other X

Rob Parchment:

09011131 AB Grade X

09011132 PB Grade X

09011133 C Grade X

09011139 Other X

Rob cherry:

09011141 AB Grade X

09011142 PB Grade X

09011143 C Grade X

09011144 B/B/B GRADE X

09011145 Bulk X

09011149 Other X

09011190 Other X

**090112 Decaffeinated**

09011200 Decaffeinated X

Coffee, roasted:

**090121 Not decaffeinated**

09012110 In bulk packing X

09012190 Other X

**090122 Decaffeinated**

09012210 In bulk packing X

09012290 Other X

**090190 Other**

09019010 Coffee husks and skins 100 B10

09019020 Coffee substitutes containing coffee 100 B10

09019090 Other X

**0902 Tea, whether or not flavoured.**

138

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**090210 Green tea (not fermented) in immediate packings of a**

**content not exceeding 3 kg**

09021010 Content not exceeding 25 g. 100 B10

09021020 Content exceeding 25 g. but not exceeding 1 kg. X

09021030 Content exceeding 1 kg. but not exceeding 3 kg. 100 B10

09021090 Other X

**090220 Other green tea (not fermented)**

09022010 Green tea in packets with contents exceeding 3 kg. but not

exceeding 20 kg.

100 B10

09022020 Green tea in bulk 100 B10

09022030 Green tea agglomerated in forms such as ball, brick and tablets 100 B10

09022040 Green tea waste 100 B10

09022090 Other X

**090230 Black tea (fermented) and partly fermented tea, in**

**immediate packings of a content not exceeding 3 kg**

09023010 Content not exceeding 25 g. 100 B10

09023020 Content exceeding 25 g. but not exceeding 1 kg. 100 B10

09023030 Content exceeding 1 kg. but not exceeding 3 kg. 100 B10

09023090 Other 100 B10

**090240 Other black tea (fermented) and other partly fermented tea**

09024010 Content exceeding 3 kg. but not exceeding 20 kg. 100 B10

09024020 Black tea, leaf in bulk 100 B10

09024030 Black tea, dust in bulk 100 B10

09024040 Tea bags 100 B10

09024050 Black tea, agglomerated in forms such as ball, brick and tablets 100 B10

09024060 Black tea, waste 100 B10

09024090 Other X

**0903 Maté.**

09030000 Mate 30 B10

**0904 Pepper of the genus *Piper;* dried or crushed or ground fruits**

**of the genus *Capsicum* or of the genus *Pimenta* .**

Pepper:

**090411 Neither crushed nor ground**

09041110 Pepper, long X

09041120 Light black pepper X

09041130 Black pepper, garbled X

09041140 Black pepper ungarbled X

09041150 Green pepper, dehydrated X

139

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

09041160 Pepper pinheads X

09041170 Green pepper, frozen or dried X

09041180 Pepper other than green, frozen X

09041190 Other X

**090412 Crushed or ground**

09041200 Crushed or ground X

**090420 Fruits of the genus *Capsicum* or of the genus *Pimenta* , dried**

**or crushed or ground**

09042010 Chilly 70 B10

09042020 Chilly powder 70 B10

09042030 Fruits of the genus capsicum 70 B10

09042040 Chilly seed 70 B10

09042050 Jamaica pepper 70 B10

09042090 Other X

**0905 Vanilla.**

09050010 Bean X

09050020 Powder X

09050090 Other X

**0906 Cinnamon and cinnamon-tree flowers.**

Neither crushed nor ground:

**090611 Cinnamon (*Cinnamomum zeylanicum* Blume)**

09061110 Cinnamon bark 30 B10

09061120 Cinnamon tree flowers 30 B10

09061190 Other 30 B10

**090619 Other**

09061910 Cassia 30 B10

09061990 Other 30 B10

**090620 Crushed or ground**

09062000 Crushed or ground 30 B10

**0907 Cloves (whole fruit, cloves and stems).**

09070010 Extracted X

09070020 Not extracted (other than stem) X

09070030 Stems X

09070090 Other X

**0908 Nutmeg, mace and cardamoms.**

**090810 Nutmeg**

09081010 In shell X

09081020 Shelled X

140

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**090820 Mace**

09082000 Mace X

**090830 Cardamoms**

09083010 Large (amomum) X

09083020 Small (elettaria), alleppey green X

09083030 Small, coorg green X

09083040 Small, bleached, half bleached or bleachable X

09083050 Small, seeds X

09083060 Small (mixed) X

09083070 Powder X

09083090 Other X

**0909 Seeds of anise, badian, fennel, coriander, cumin or caraway;**

**juniper berries.**

**090910 Seeds of anise or badian**

Seeds of anise:

09091011 Of seed quality 30 B10

09091019 Other 30 B10

Seeds of badian:

09091021 Of seed quality 30 B10

09091029 Other 30 B10

**090920 Seeds of coriander**

09092010 Of seed quality X

09092090 Other X

**090930 Seeds of cumin**

Cumin, black:

09093011 Of seed quality X

09093019 Other X

Cumin, other than black:

09093021 Of seed quality X

09093029 Other X

**090940 Seeds of caraway**

09094010 Of seed quality 30 B10

09094090 Other 30 B10

**090950 Seeds of fennel, juniper berries**

Fennel seeds:

09095011 Of seed quality 30 B10

09095019 Other 30 B10

Juniper berries:

141

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

09095021 Of seed quality 30 B10

09095029 Other 30 B10

**0910 Ginger, saffron, turmeric (curcuma), thyme, bay leaves,**

**curry and other spices.**

**091010 Ginger**

09101010 Fresh X

09101020 Dried, unbleached X

09101030 Dried, bleached X

09101040 Powder X

09101090 Other X

**091020 Saffron**

09102010 Saffron stigma 30 B10

09102020 Saffron stamen 30 B10

09102090 Other 30 B10

**091030 Turmeric (curcuma)**

09103010 Fresh X

09103020 Dried X

09103030 Powder X

09103090 Other X

Other spices:

**091091 Mixtures referred to in Note 1 (b) to this Chapter**

09109100 Mixtures referred to in Note 1 (b) to this Chapter X

**091099 Other**

Seed:

09109911 Celery 30 B10

09109912 Fenugreek 30 B10

09109913 Dill 30 B10

09109914 Ajwain 30 B10

09109915 Cassia torea 30 B10

09109919 Other 30 B10

Powder:

09109921 Cassia 30 B10

09109922 Cumin 30 B10

09109923 Celery 30 B10

09109924 Fenugreek 30 B10

09109925 Dill 30 B10

09109926 Poppy 30 B10

09109927 Mustard 30 B10

142

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

09109929 Other 30 B10

Husk:

09109931 Cardamom 30 B10

09109939 Other 30 B10

09109990 Other 30 B10

**1001 Wheat and meslin.**

**100110 Durum wheat**

10011010 Of seed quality X

10011090 Other X

**100190 Other**

10019010 Wheat of seed quality X

10019020 Other wheat X

Meslin:

10019031 Of seed quality 100 B10

10019039 Other 100 B10

**1002 Rye.**

10020010 Of seed quality A

10020090 Other A

**1003 Barley.**

10030010 Of seed quality A

10030090 Other A

**1004 Oats.**

10040010 Of seed quality A

10040090 Other A

**1005 Maize (corn).**

**100510 Seed**

10051000 Seed X

**100590 Other**

10059000 Other X

**1006 Rice.**

**100610 Rice in the husk (paddy or rough)**

10061010 Of seed quality X

10061090 Other X

**100620 Husked (brown) rice**

10062000 Husked (brown) rice X

**100630 Semi-milled or wholly milled rice, whether or not polished or**

**glazed**

10063010 Rice, parboiled X

143

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

10063020 Basmati rice X

10063090 Other 70 B10

**100640 Broken rice**

10064000 Broken rice X

**1007 Grain sorghum.**

10070010 Of seed quality X

10070090 Other X

**1008 Buckwheat, millet and canary seed; other cereals.**

**100810 Buckwheat**

10081010 Of seed quality A

10081090 Other A

**100820 Millet**

Jawar:

10082011 Of seed quality X

10082019 Other X

Bajra:

10082021 Of seed quality X

10082029 Other X

Ragi (finger millet):

10082031 Of seed quality X

10082039 Other X

**100830 Canary seed**

10083010 Of seed quality A

10083090 Other A

**100890 Other cereals**

10089010 Of seed quality A

10089090 Other A

**1101 Wheat or meslin flour.**

11010000 Wheat or meslin flour X

**1102 Cereal flours other than that of wheat or meslin.**

**110210 Rye flour**

11021000 Rye flour 30 B10

**110220 Maize (corn) flour**

11022000 Maize (corn) flour X

**110290 Other**

11029000 Other X

**1103 Cereal groats, meal and pellets.**

Groats and meal:

144

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**110311 Of wheat**

11031110 Groat X

11031120 Meal X

**110313 Of maize (corn)**

11031300 Of maize (corn) X

**110319 Of other cereals**

11031900 Of other cereals X

**110320 Pellets**

11032000 Pellets X

**1104 Cereal grains otherwise worked (for example, hulled, rolled,**

**flaked, pearled, sliced or kibbled), except rice of heading**

**10.06; germ of cereals, whole, rolled, flaked or ground.**

Rolled or flaked grains:

**110412 Of oats**

11041200 Of oats X

**110419 Of other cereals**

11041900 Of other cereals X

Other worked grains (for example, hulled, pearled, sliced or

kibbled):

**110422 Of oats**

11042200 Of oats X

**110423 Of maize (corn)**

11042300 Of maize (corn) X

**110429 Of other cereals**

11042900 Of other cereals X

**110430 Germ of cereals, whole, rolled, flaked or ground**

11043000 Germ of cereals, whole, rolled, flaked or ground X

**1105 Flour, meal, powder, flakes, granules and pellets of potatoes.**

**110510 Flour, meal and powder**

11051000 Flour, meal and powder 30 B10

**110520 Flakes, granules and pellets**

11052000 Flakes, granules and pellets 30 B10

**1106 Flour, meal and powder of the dried leguminous vegetables**

**of heading 07.13, of sago or of roots or tubers of heading**

**07.14 or of the products of Chapter 8.**

**110610 Of the dried leguminous vegetables of heading 07.13**

11061000 Of the dried leguminous vegetables of heading 0713 30 B10

**110620 Of sago or of roots or tubers of heading 07.14**

145

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

11062010 Of sago 30 B10

11062020 Of manioc (cassava) 30 B10

11062090 Of other roots and tubers 30 B10

**110630 Of the products of Chapter 8**

11063010 Of tamarind X

11063020 Of singoda X

11063030 Mango flour 30 B10

11063090 Other X

**1107 Malt, whether or not roasted.**

**110710 Not roasted**

11071000 Not roasted 40 B10

**110720 Roasted**

11072000 Roasted X

**1108 Starches; inulin.**

Starches:

**110811 Wheat starch**

11081100 Wheat starch 30 B10

**110812 Maize (corn) starch**

11081200 Maize (corn) starch X

**110813 Potato starch**

11081300 Potato starch X

**110814 Manioc (cassava) starch**

11081400 Manioc (cassava) starch 50 B10

**110819 Other starches**

11081910 Sago 50 B10

11081990 Other X

**110820 Inulin**

11082000 Inulin 30 B10

**1109 Wheat gluten, whether or not dried.**

11090000 Wheat gluten, whether or not dried X

**1201 Soya beans, whether or not broken.**

12010010 Of seed quality 30 B10

12010090 Other 30 B10

**1202 Ground-nuts, not roasted or otherwise cooked, whether or**

**not shelled or broken.**

**120210 In shell**

H.P.S:

12021011 Of seed quality 30 B10

146

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

12021019 Other 30 B10

Other:

12021091 Of seed quality 30 B10

12021099 Other 30 B10

**120220 Shelled, whether or not broken**

12022010 Kernels, H.P.S. 30 B10

12022090 Other 30 B10

**1203 Copra.**

12030000 Copra X

**1204 Linseed, whether or not broken.**

12040010 Of seed quality 30 B10

12040090 Other 30 B10

**1205 Rape or colza seeds, whether or not broken.**

**120510 Low erucic acid rape or colza seeds**

12051000 Low erucic acid rape or colza seeds 30 B10

**120590 Other**

12059000 Other 30 B10

**1206 Sunflower seeds, whether or not broken.**

12060010 Of seed quality 30 B10

12060090 Other 30 B10

**1207 Other oil seeds and oleaginous fruits, whether or not broken.**

**120720 Cotton seeds**

12072010 Of seed quality 30 B10

12072090 Other 30 B10

**120740 Sesamum seeds**

12074010 Of seed quality 30 B10

12074090 Other 30 B10

**120750 Mustard seeds**

12075010 Of seed quality 30 B10

12075090 Other 30 B10

Other:

**120791 Poppy seeds**

12079100 Poppy seeds X

**120799 Other**

12079910 Ajams 30 B10

12079920 Mango Kernel 30 B10

12079930 Niger seed 30 B10

12079940 Kokam 30 B10

147

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

12079990 Other 30 B10

**1208 Flours and meals of oil seeds or oleaginous fruits, other than**

**those of mustard.**

**120810 Of soya beans**

12081000 Of soya beans 30 B10

**120890 Other**

12089000 Other 30 B10

**1209 Seeds, fruit and spores, of a kind used for sowing.**

**120910 Sugar beet seed**

12091000 Sugar beet seed 30 B10

Seeds of forage plants:

**120921 Lucerne (alfalfa) seed**

12092100 Lucerne (alfalfa) seed 30 B10

**120922 Clover (*Trifolium spp.* ) seed**

12092200 Clover (*Trifolium spp.* ) seed 30 B10

**120923 Fescue seed**

12092300 Fescue seed 30 B10

**120924 Kentucky blue grass (*Poa pratensis L.* ) seed**

12092400 Kentucky blue grass (*Poa pratensis L.* ) seed 30 B10

**120925 Rye grass (*Lolium multiflorum Lam., Lolium perenne L.* )**

**seed**

12092500 Rye grass (*Lolium multiflorum Lam., Lolium perenne L.* ) seed 30 B10

**120929 Other**

12092910 Australian lupin seeds 30 B10

12092990 Other 30 B10

**120930 Seeds of herbaceous plants cultivated principally for their**

**flowers**

12093000 Seeds of herbaceous plants cultivated principally for their

flowers

30 B10

Other:

**120991 Vegetable seeds**

12099110 Of cabbage 10 B10

12099120 Of cauliflower 10 B10

12099130 Of onion 10 B10

12099140 Of pea 10 B10

12099150 Of radish 10 B10

12099160 Of Tomato 10 B10

12099190 Other 10 B10

148

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**120999 Other**

12099910 Fruit seeds for planting or sowing 10 B10

12099990 Other 10 B10

**1210 Hop cones, fresh or dried, whether or not ground, powdered**

**or in the form of pellets; lupulin.**

**121010 Hop cones, neither ground nor powdered nor in the form of**

**pellets**

12101000 Hop cones, neither ground nor powdered nor in the form of

pellets

30 B10

**121020 Hop cones, ground, powdered or in the form of pellets;**

**lupulin**

12102000 Hop cones, ground, powdered or in the form of pellets; lupulin 30 B10

**1211 Plants and parts of plants (including seeds and fruits), of a**

**kind used primarily in perfumery, in pharmacy or for**

**insecticidal, fungicidal or similar purposes, fresh or dried,**

**whether or not cut, crushed or powdered.**

**121120 Ginseng roots**

12112000 Ginseng roots 30 B10

**121130 Coca leaf**

12113000 Coca leaf 30 B10

**121140 Poppy straw**

12114000 Poppy straw 30 B10

**121190 Other**

Seeds:

12119011 Ambrette seeds 30 B10

12119012 Nuxvomica,dried ripe seeds 30 B10

12119013 Psyllium seed (isobgul) 30 B10

12119014 Neem seed 30 B10

12119015 Jojoba seed 30 B10

12119019 Other 30 B10

Leaves, powder, flowers and pods:

12119021 Belladona leaves 30 B10

12119022 Senna leaves and pods 30 B10

12119023 Neem leaves, powder 30 B10

12119024 Gymnema powder 30 B10

12119025 Cubeb powder 30 B10

12119026 Pyrethrum 30 B10

12119029 Other 30 B10

149

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Bark, husk and rind:

12119031 Cascara sagrada bark 30 B10

12119032 Psyllium husk (isobgul husk) 30 B10

12119033 Camboge fruit rind 30 B10

12119039 Other 30 B10

Roots and rhizomes:

12119041 Belladona roots 30 B10

12119042 Galangal rhizomes and roots 30 B10

12119043 Ipecac dried rhizome and roots 30 B10

12119044 Serpentina roots (rowwalfia serpentina and other species of

rowwalfias)

30 B10

12119045 Zedovary roots 30 B10

12119046 Kuth root 30 B10

12119047 Sarasaparilla roots 30 B10

12119048 Sweet flag rhizomes 30 B10

12119049 Other 30 B10

12119050 Sandalwood chips and dust 30 B10

12119060 Vinca rosea herbs 30 B10

12119070 Mint including leaves (all species) 30 B10

12119080 Agarwood 30 B10

Other:

12119091 Chirata 30 B10

12119092 Tukmaria 30 B10

12119093 Unab (Indian Jujuba or Chinese dates) 30 B10

12119094 Basil,hyssop,rosemary,sage and savory 30 B10

12119095 Lovage 30 B10

12119096 Garcenia 30 B10

12119099 Other 30 B10

**1212 Locust beans, seaweeds and other algae, sugar beet and**

**sugar cane, fresh, chilled, frozen or dried, whether or not**

**ground; fruit stones and kernels and other vegetable**

**products (including unroasted chicory roots of the variety**

***Cichorium intybus sativum* ) of a kind used primarily for**

**human consumption, not elsewhere specified or included.**

**121220 Seaweeds and other algae**

12122010 Seaweeds 30 B10

12122090 Other algae 30 B10

Other:

150

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**121291 Sugar beet**

12129100 Sugar beet 30 B10

**121299 Other**

12129910 Kokam (cocum) flowers 30 B10

12129920 Mohua flowers 30 B10

12129990 Other 30 B10

**1213 Cereal straw and husks, unprepared, whether or not**

**chopped, ground, pressed or in the form of pellets.**

12130000 cereal straw and husks, unprepared, whether or not chopped,

ground, pressed or in the form of pellets

30 B10

**1214 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.**

**121410 Lucerne (alfalfa) meal and pellets**

12141000 Lucerne (alfalfa) meal and pellets 30 B10

**121490 Other**

12149000 Other 30 B10

**1301 Lac; natural gums, resins, gum-resins and oleoresins (for**

**example, balsams).**

**130120 Gum Arabic**

13012000 Gum Arabic 30 B10

**130190 Other**

Natural gums:

13019011 Asian gum 30 B10

13019012 African gum 30 B10

13019013 Asafoetida 30 B10

13019014 Benjamin ras 30 B10

13019015 Benjamin cowrie 30 B10

13019016 Karaya gum (Indian tragacanth) hastab 30 B10

13019017 Tragacanth (adraganth) 30 B10

13019018 Storax 30 B10

13019019 Other 30 B10

Resins:

13019021 Copal 30 B10

13019022 Dammar batu 30 B10

13019029 Other 30 B10

Gum resins:

13019031 Myrrh 30 B10

151

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

13019032 Oilbanum or frankincense 30 B10

13019033 Mastic gum 30 B10

13019034 Xanthium gum 30 B10

13019039 Other 30 B10

Oleoresins:

13019041 Of seeds 30 B10

13019042 Of fruits 30 B10

13019043 Of leaves 30 B10

13019044 Of spices 30 B10

13019045 Of flowers 30 B10

13019046 Of roots 30 B10

13019049 Other 30 B10

Other:

13019099 Other 30 B10

**1302 Vegetable saps and extracts; pectic substances, pectinates**

**and pectates; agar-agar and other mucilages and thickeners,**

**whether or not modified, derived from vegetable products.**

Vegetable saps and extracts:

**130211 Opium**

13021100 Opium 30 B10

**130212 Of liquorice**

13021200 Of liquorice 30 B10

**130213 Of hops**

13021300 Of hops 30 B10

**130219 Other**

Extracts:

13021911 Of belladona 30 B10

13021912 Of cascara sagrada 30 B10

13021913 Of nuxvomica 30 B10

13021914 Of ginseng (including powder) 30 B10

13021915 Of agarose 30 B10

13021916 Of neem 30 B10

13021917 Of gymnema 30 B10

13021918 Of garacenia or gamboge 30 B10

13021919 Other 30 B10

13021920 Cashew shell liquid (CNSL), crude 30 B10

13021930 Purified and distilled CNSL (Cardanol) 30 B10

13021990 Other 30 B10

152

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**130220 Pectic substances, pectinates and pectates**

13022000 Pectic substances, pectinates and pectates 30 B10

Mucilages and thickeners, whether or not modified, derived from

vegetable products:

**130231 Agar-agar**

13023100 Agar-agar 30 B10

**130232 Mucilages and thickeners, whether or not modified, derived**

**from locust beans, locust bean seeds or guar seeds**

13023210 Guar meal 30 B10

13023220 Guargum refined split 30 B10

13023230 Guargum treated and pulverised 30 B10

13023240 Kappa carrageenan 30 B10

13023290 Other 30 B10

**130239 Other**

13023900 Other 30 B10

**1401 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).**

**140110 Bamboos**

14011000 Bamboos 30 B10

**140120 Rattans**

14012000 Rattans 30 B10

**140190 Other**

14019010 Canes 30 B10

14019090 Other 30 B10

**1404 Vegetable products not elsewhere specified or included.**

**140420 Cotton linters**

14042000 Cotton linters 30 B10

**140490 Other**

14049010 Bidi wrapper leaves (tendu) 30 B10

Soap-nuts:

14049021 Powder 30 B10

14049029 Other 30 B10

14049030 Hard seeds,pips,hulls and nuts, of a kind used primarily for

carving

30 B10

14049040 Betel leaves 30 B10

14049050 Indian katha 30 B10

14049060 Coconut shell, unworked 30 B10

153

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

14049070 Rudraksha seeds 30 B10

14049090 Other 30 B10

**1501 Pig fat (including lard) and poultry fat, other than that of**

**heading 02.09 or 15.03.**

15010000 Pig fats (including lard) and poultry fat, other than that of heading

0209 or 1503

30 B10

**1502 Fats of bovine animals, sheep or goats, other than those of**

**heading 15.03.**

15020010 Mutton tallow 15 B10

15020020 Fats, unrendered (excluding mutton tallow) 15 B10

15020030 Rendered or solvent extraction fats 15 B10

15020090 Other 15 B10

**1503 Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not**

**emulsified or mixed or otherwise prepared.**

15030000 Lard Stearin, Lard oil, Oleostearin, oleo oil and tallow oil, not

emulsified or mixed or otherwise prepared

30 B10

**1504 Fats and oils and their fractions, of fish or marine mammals,**

**whether or not refined, but not chemically modified.**

**150410 Fish-liver oils and their fractions**

15041010 Cod liver oil 30 B10

Other:

15041091 Squid liver oil 30 B10

15041099 Other 30 B10

**150420 Fats and oils and their fractions, of fish, other than liver oils**

15042010 Fish body oil 30 B10

15042020 Fish lipid oil 30 B10

15042030 Sperm oil 30 B10

15042090 Other 30 B10

**150430 Fats and oils and their fractions, of marine mammals**

15043000 Fats and oils and their fractions, of marine mammals 30 B10

**1505 Wool grease and fatty substances derived therefrom**

**(including lanolin).**

15050010 Wood alcohol (including lanolin alcohol) X

15050020 Wool grease, crude X

15050090 Other X

**1506 Other animal fats and oils and their fractions, whether or not**

**refined, but not chemically modified.**

15060010 Neats Foot oil and fats from bone or waste 30 B10

154

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

15060090 Other 30 B10

**1507 Soya-bean oil and its fractions, whether or not refined, but**

**not chemically modified.**

**150710 Crude oil, whether or not degummed**

15071000 Crude oil, whether or not degummed X

**150790 Other**

15079010 Edible grade X

15079090 Other X

**1508 Ground-nut oil and its fractions, whether or not refined, but**

**not chemically modified.**

**150810 Crude oil**

15081000 Crude oil X

**150890 Other**

15089010 Deodorized (Salad Oil) X

Other:

15089091 Edible grade X

15089099 Other X

**1509 Olive oil and its fractions, whether or not refined, but not**

**chemically modified.**

**150910 Virgin**

15091000 Virgin 45 B10

**150990 Other**

15099010 Edible grade X

15099090 Other X

**1510 Other oils and their fractions, obtained solely from olives,**

**whether or not refined, but not chemically modified,**

**including blends of these oils or fractions with oils or**

**fractions of heading 15.09.**

15100010 Crude oil X

Other:

15100091 Edible grade X

15100099 Other X

**1511 Palm oil and its fractions, whether or not refined, but not**

**chemically modified.**

**151110 Crude oil**

15111000 Crude oil X

**151190 Other**

15119010 Refined bleached deodorised palm oil X

155

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

15119020 Refined bleached deodorised palmolein X

15119090 Other X

**1512 Sunflower-seed, safflower or cotton-seed oil and fractions**

**thereof, whether or not refined, but not chemically modified.**

Sunflower-seed or safflower oil and fractions thereof:

**151211 Crude oil**

15121110 Sunflower seed oil X

15121120 Safflower seed oil (kardi seed oil) X

**151219 Other**

15121910 Sunflower oil, edible grade X

15121920 Sunflower oil, non-edible grade (other than crude oil) X

15121930 Saffola oil, edible grade X

15121940 Saffola oil, non-edible grade X

15121990 Other X

Cotton-seed oil and its fractions:

**151221 Crude oil, whether or not gossypol has been removed**

15122100 Crude oil, whether or not gossypol has been removed X

**151229 Other**

15122910 Edible grade X

15122990 Other X

**1513 Coconut (copra), palm kernel or babassu oil and fractions**

**thereof, whether or not refined, but not chemically modified.**

Coconut (copra) oil and its fractions:

**151311 Crude oil**

15131100 Crude oil X

**151319 Other**

15131900 Other X

Palm kernel or babassu oil and fractions thereof:

**151321 Crude oil**

15132110 Palm kernel oil X

15132120 Babassu oil X

**151329 Other**

15132910 Palm kernel oil and its fractions X

15132920 Babassu oil and its fractions edible grade X

15132930 Babassu oil and its fractions, other than edible grade X

15132990 Other X

**1514 Rape, colza or mustard oil and fractions thereof, whether or**

**not refined, but not chemically modified.**

156

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Low erucic acid rape or colza oil and its fractions:

**151411 Crude oil**

15141110 Colza oil X

15141120 Rape oil X

15141190 Other X

**151419 Other**

15141910 Refined colza oil of edible grade X

15141920 Refined rapeseed oil of edible grade 75 B10

15141990 Other X

Other:

**151491 Crude oil**

15149110 Colza oil X

15149120 Mustard oil 75 B10

15149190 Rapeseed oil X

**151499 Other**

15149910 Refined colza oil of edible grade X

15149920 Refined mustard oil of edible grade 75 B10

15149930 Refined rapeseed oil of edible grade X

15149990 Other X

**1515 Other fixed vegetable fats and oils (including jojoba oil) and**

**their fractions, whether or not refined, but not chemically**

**modified.**

Linseed oil and its fractions:

**151511 Crude oil**

15151100 Crude oil X

**151519 Other**

15151910 Edible grade X

15151990 Other X

Maize (corn) oil and its fractions:

**151521 Crude oil**

15152100 Crude oil X

**151529 Other**

15152910 Edible grade X

15152990 Other X

**151530 Castor oil and its fractions**

15153010 Edible grade X

15153090 Other X

**151550 Sesame oil and its fractions**

157

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

15155010 Crude oil X

Other:

15155091 Edible grade X

15155099 Other X

**151590 Other**

15159010 Fixed vegetable oils, namely the following: chul moogra oil,

mawra oil, kokam oil, tobacco seed oil, sal oil

X

15159020 Fixed vegetable oils, namely the following: neem seed oil, karanj

oil, silk cotton seed oil, khakhon oil, water melon oil, kusum oil,

rubber seed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil

X

15159030 Fixed vegetable oils, namely the following: cardamom oil, chillies

or capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic

oil

X

15159040 Fixed vegetable oils of edible grade namely the following: mango

kernel oil, mahua oil, rice bran oil

X

Other:

15159091 Edible grade X

15159099 Other X

**1516 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.**

**151610 Animal fats and oils and their fractions**

15161000 Animal fats and oils and their fractions 30 B10

**151620 Vegetable fats and oils and their fractions**

Cotton Seed oil:

15162011 Edible grade X

15162019 Other X

Groundnut oil:

15162021 Edible grade X

15162029 Other X

Hydrogenated castor oil (opal-wax):

15162031 Edible grade X

15162039 Other X

Other:

15162091 Edible grade X

15162099 Other X

158

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**1517 Margarine; edible mixtures or preparations of animal or**

**vegetable fats or oils or of fractions of different fats or oils of**

**this Chapter, other than edible fats or oils or their fractions**

**of heading 15.16.**

**151710 Margarine, excluding liquid margarine**

15171010 Of animal origin X

Of vegetable origin:

15171021 Edible grade X

15171022 Linoxyn X

15171029 Other X

**151790 Other**

15179010 Sal fat (processed or refined) X

15179020 Peanut butter X

15179030 Imitation lard of animal origin X

15179040 Imitation lard of vegetable origin X

15179090 Other X

**1518 Animal or vegetable fats and oils and their fractions, boiled,**

**oxidised, dehydrated, sulphurised, blown, polymerised by**

**heat in vacuum or in inert gas or otherwise chemically**

**modified, excluding those of heading 15.16; inedible mixtures**

**or preparations of animal or vegetable fats or oils or of**

**fractions of different fats or oils of this Chapter, not**

**elsewhere specified or included.**

Lin seed oil:

15180011 Edible grade 80 B10

15180019 Other 30 B10

Castor oil, dehydrated:

15180021 Edible grade 80 B10

15180029 Other 30 B10

Other Vegetable oil and its fats:

15180031 Edible grade 80 B10

15180039 Other 30 B10

15180040 Other 80 B10

**1520 Glycerol, crude; glycerol waters and glycerol lyes.**

15200000 Glycerol, crude; glycerol waters and glycerol lyes X

**1521 Vegetable waxes (other than triglycerides), beeswax, other**

**insect waxes and spermaceti, whether or not refined or**

**coloured.**

159

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**152110 Vegetable waxes**

Carnauba Waxes:

15211011 Edible wax for waxing fresh fruits and vegetables 30 B10

15211019 Other 30 B10

15211090 Other 30 B10

**152190 Other**

15219010 Beewax whether or not coloured 30 B10

15219020 Shellac wax whether or not coloured 30 B10

15219090 Other 30 B10

**1522 Degras; residues resulting from the treatment of fatty**

**substances or animal or vegetable waxes.**

15220010 Degras 30 B10

15220020 Soap stocks 30 B10

15220090 Other 30 B10

**1601 Sausages and similar products, of meat, meat offal or blood;**

**food preparations based on these products.**

16010000 Sausages and similar products, of meat, meat offal or blood; food

preparations based on these products

X

**1602 Other prepared or preserved meat, meat offal or blood.**

**160210 Homogenised preparations**

16021000 Homogenised preparations X

**160220 Of liver of any animal**

16022000 Of liver of any animal X

Of poultry of heading 01.05:

**160231 Of turkeys**

16023100 Of turkeys X

**160232 Of fowls of the species *Gallus domesticus***

16023200 Of fowls of the species Gallus domesticus X

**160239 Other**

16023900 Other 30 B10

Of swine:

**160241 Hams and cuts thereof**

16024100 Hams and cuts thereof X

**160242 Shoulders and cuts thereof**

16024200 Shoulders and cuts thereof X

**160249 Other, including mixtures**

16024900 Other, including mixtures 30 B10

**160250 Of bovine animals**

160

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

16025000 Of bovine animals 30 B10

**160290 Other, including preparations of blood of any animal**

16029000 Other, including preparations of blood of any animal 30 B10

**1603 Extracts and juices of meat, fish or crustaceans, molluscs or**

**other aquatic invertebrates.**

16030010 Extracts and juices of meat 30 B10

16030020 Extracts of fish 30 B10

16030090 Other 30 B10

**1604 Prepared or preserved fish; caviar and caviar substitutes**

**prepared from fisheggs.**

Fish, whole or in pieces, but not minced:

**160411 Salmon**

16041100 Salmon 30 B10

**160412 Herrings**

16041210 Pickled 30 B10

16041290 Other 30 B10

**160413 Sardines, sardinella and brisling or sprats**

16041310 Sardines,sardinella and brisling 30 B10

16041320 Sprats 30 B10

**160414 Tunas, skipjack and bonito (*Sarda spp.* )**

16041410 Tunas X

16041490 Others X

**160415 Mackerel**

16041500 Mackerel X

**160416 Anchovies**

16041600 Anchovies 30 B10

**160419 Other**

16041900 Other 30 B10

**160420 Other prepared or preserved fish**

16042000 Other prepared or preserved fish 30 B10

**160430 Caviar and caviar substitutes**

16043000 Caviar and caviar substitutes X

**1605 Crustaceans, molluscs and other aquatic invertebrates,**

**prepared or preserved.**

**160510 Crab**

16051000 Crab 30 B10

**160520 Shrimps and prawns**

16052000 Shrimps and prawns X

161

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**160530 Lobster**

16053000 Lobster X

**160540 Other crustaceans**

16054000 Other crustaceans 30 B10

**160590 Other**

16059010 Clams 30 B10

16059020 Squid, octopus and cuttlefish 30 B10

16059030 Oysters 30 B10

16059090 Other 30 B10

**1701 Cane or beet sugar and chemically pure sucrose, in solid**

**form.**

Raw sugar not containing added flavouring or colouring matter:

**170111 Cane sugar**

17011110 Cane jaggery X

17011120 Khandasari sugar 100 B10

17011190 Other X

**170112 Beet sugar**

17011200 Beet sugar X

Other:

**170191 Containing added flavouring or colouring matter**

17019100 Refined sugar containing added flavouring or colouring matter X

**170199 Other**

17019910 Sugar cubes X

17019990 Other X

**1702 Other sugars, including chemically pure lactose, maltose,**

**glucose and fructose, in solid form; sugar syrups not**

**containing added flavouring or colouring matter; artificial**

**honey, whether or not mixed with natural honey; caramel.**

Lactose and lactose syrup:

**170211 Containing by weight 99% or more lactose, expressed as**

**anhydrous lactose, calculated on the dry matter**

17021110 In solid form 30 B10

17021190 Other 30 B10

**170219 Other**

17021910 In solid form 30 B10

17021990 Other 30 B10

**170220 Maple sugar and maple syrup**

162

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

17022010 In solid form 30 B10

17022090 Other 30 B10

**170230 Glucose and glucose syrup, not containing fructose or**

**containing in the dry state less than 20% by weight of**

**fructose**

17023010 Glucose, liquid 30 B10

17023020 Glucose, solid 30 B10

Dextrose:

17023031 In solid form 30 B10

17023039 Other 30 B10

**170240 Glucose and glucose syrup, containing in the dry state at**

**least 20% but less than 50% by weight of fructose, excluding**

**invert sugar**

17024010 Glucose, liquid 30 B10

17024020 Glucose, solid 30 B10

Dextrose:

17024031 In solid form 30 B10

17024039 Other 30 B10

**170250 Chemically pure fructose**

17025000 Chemically pure fructose 30 B10

**170260 Other fructose and fructose syrup, containing in the dry**

**state more than 50% by weight of fructose, excluding invert**

**sugar**

17026010 In solid form 30 B10

17026090 Other 30 B10

**170290 Other, including invert sugar and other sugar and sugar**

**syrup blends containing in the dry state 50% by weight of**

**fructose**

17029010 Palmyra sugar X

17029020 Chemically pure maltose X

17029030 Artificial honey, whether or not mixed with natural honey X

17029040 Caramel X

17029050 Insulin syrup X

17029090 Other X

**1703 Molasses resulting from the extraction or refining of sugar.**

**170310 Cane molasses**

17031000 Cane molasses 30 B10

**170390 Other**

163

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

17039010 Molasses, edible 30 B10

17039090 other 30 B10

**1704 Sugar confectionery (including white chocolate), not**

**containing cocoa.**

**170410 Chewing gum, whether or not sugar-coated**

17041000 Chewing gum, whether or not sugar coated 45 B10

**170490 Other**

17049010 Jelly confectionary 30 B10

17049020 Boiled sweets, whether or not filled 30 B10

17049030 Toffees, caramels and similar sweets 30 B10

17049090 other 30 B10

**1801 Cocoa beans, whole or broken, raw or roasted.**

18010000 Cocoa Beans, whole or broken, raw or roasted 30 B10

**1802 Cocoa shells, husks, skins and other cocoa waste.**

18020000 Cocoa shells, husks, skins and other cocoa waste 30 B10

**1803 Cocoa paste, whether or not defatted.**

**180310 Not defatted**

18031000 Not defatted X

**180320 Wholly or partly defatted**

18032000 Wholly or partly defatted X

**1804 Cocoa butter, fat and oil.**

18040000 Cocoa butter, fat and oil 30 B10

**1805 Cocoa powder, not containing added sugar or other**

**sweetening matter.**

18050000 Cocoa Powder, not containing added sugar or other sweetening

matter

30 B10

**1806 Chocolate and other food preparations containing cocoa.**

**180610 Cocoa powder, containing added sugar or other sweetening**

**matter**

18061000 Cocoa powder, containing added sugar or other sweetening

matter

30 B10

**180620 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**

18062000 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.

30 B10

Other, in blocks, slabs or bars:

164

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**180631 Filled**

18063100 Filled 30 B10

**180632 Not filled**

18063200 Not filled 30 B10

**180690 Other**

18069010 Chocolate and chocolate products X

18069020 Sugar confectionary containing cocoa X

18069030 Spreads containing cocoa X

18069040 Preparations containing cocoa for making beverages X

18069090 Other X

**1901 Malt extract; food preparations of flour, groats, meal, starch**

**or malt extract, not containing cocoa or containing less than**

**40% by weight of cocoa calculated on a totally defatted basis,**

**not elsewhere specified or included; food preparations of**

**goods of headings 04.01 to 04.04, not containing cocoa or**

**containing less than 5% by weight of cocoa calculated on a**

**totally defatted basis, not elsewhere specified or included.**

**190110 Preparations for infant use, put up for retail sale**

19011010 Malted milk (including powder) 50 B10

19011090 Other 50 B10

**190120 Mixes and doughs for the preparation of bakers' wares of**

**heading 19.05**

19012000 Mixes and doughs for the preparation of bakers' wares of heading

1905

30 B10

**190190 Other**

19019010 Malt extract 30 B10

19019090 Other 30 B10

**1902 Pasta, whether or not cooked or stuffed (with meat or other**

**substances) or otherwise prepared, such as spaghetti,**

**macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni;**

**couscous, whether or not prepared.**

Uncooked pasta, not stuffed or otherwise prepared:

**190211 Containing eggs**

19021100 Containing eggs 30 B10

**190219 Other**

19021900 Other 30 B10

**190220 Stuffed pasta, whether or not cooked or otherwise prepared**

19022010 Cooked 30 B10

19022090 Other 30 B10

165

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**190230 Other pasta**

19023010 Dried 30 B10

19023090 Other 30 B10

**190240 Couscous**

19024010 Unprepared 30 B10

19024090 Other 30 B10

**1903 Tapioca and substitutes therefor prepared from starch, in**

**the form of flakes, grains, pearls, siftings or in similar forms.**

19030000 Tapioca and substitutes therefor prepared from starch, in the form

of flakes, grains, pearls, siftings or in similar forms

X

**1904 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.**

**190410 Prepared foods obtained by the swelling or roasting of**

**cereals or cereal products**

19041010 Corn flakes 30 B10

19041020 Paws, mudi and the like 30 B10

19041030 Bulgur wheat 30 B10

19041090 Other 30 B10

**190420 Prepared foods obtained from unroasted cereal flakes or**

**from mixtures of unroasted cereal flakes and roasted cereal**

**flakes or swelled cereals**

19042000 Prepared foods obtained from unroasted cereal flakes or from

mixtures of unroasted cereal flakes and roasted cereal flakes or

swelled cereals

X

**190430 Bulgur wheat**

19043000 Bulgur wheat 30 B10

**190490 Other**

19049000 Other X

**1905 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.**

**190510 Crispbread**

19051000 Crispbread 30 B10

166

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**190520 Gingerbread and the like**

19052000 Gingerbread and the like Sweet biscuits; waffles and wafers 30 B10

Sweet biscuits; waffles and wafers:

**190531 Sweet biscuits**

19053100 Sweet biscuits 45 B10

**190532 Waffles and wafers**

Communion wafers:

19053211 Coated with chocolate or containing chocolate 45 B10

19053219 Other 45 B10

19053290 Other 45 B10

**190540 Rusks, toasted bread and similar toasted products**

19054000 Rusks, toasted bread and similar toasted products 30 B10

**190590 Other**

19059010 Pastries and cakes 30 B10

19059020 Biscuits not elsewhere specified or included 30 B10

19059030 Extruded or expanded products, savoury or salted 30 B10

19059040 Papad 30 B10

19059090 Other 30 B10

**2001 Vegetables, fruit, nuts and other edible parts of plants,**

**prepared or preserved by vinegar or acetic acid.**

**200110 Cucumbers and gherkins**

20011000 Cucumbers and gherkins 30 B10

**200190 Other**

20019000 Other 30 B10

**2002 Tomatoes prepared or preserved otherwise than by vinegar**

**or acetic acid.**

**200210 Tomatoes, whole or in pieces**

20021000 Tomatoes, whole or in pieces X

**200290 Other**

20029000 Other 30 B10

**2003 Mushrooms and truffles, prepared or preserved otherwise**

**than by vinegar or acetic acid.**

**200310 Mushrooms of the genus *Agaricus***

20031000 Mushrooms of the genus Agaricus X

**200320 Truffles**

20032000 Truffles X

**200390 Other**

20039000 Other 30 B10

167

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2004 Other vegetables prepared or preserved otherwise than by**

**vinegar or acetic acid, frozen, other than products of heading**

**20.06.**

**200410 Potatoes**

20041000 Potatoes X

**200490 Other vegetables and mixtures of vegetables**

20049000 Other vegetables and mixtures of vegetables 30 B10

**2005 Other vegetables prepared or preserved otherwise than by**

**vinegar or acetic acid, not frozen, other than products of**

**heading 20.06.**

**200510 Homogenised vegetables**

20051000 Homogenised vegetables X

**200520 Potatoes**

20052000 Potatoes X

**200540 Peas (*Pisum sativum* )**

20054000 Peas (pisum, sativum) X

Beans (*Vigna spp., Phaseolus spp.* ):

**200551 Beans, shelled**

20055100 Beans, shelled X

**200559 Other**

20055900 Other X

**200560 Asparagus**

20056000 Asparagus 30 B10

**200570 Olives**

20057000 Olives 30 B10

**200580 Sweet corn (*Zea mays var. saccharata* )**

20058000 Sweet corn (Zea mays var. saccharata) X

Other vegetables and mixtures of vegetables:

**200591 Bamboo shoots**

20059100 Bamboo shoots X

**200599 Other**

20059900 Other X

**2006 Vegetables, fruit, nuts, fruit-peel and other parts of plants,**

**preserved by sugar (drained, glacé or crystallised).**

20060000 Vegetables, fruit, nuts fruit-peel and other parts of plants,

preserved by sugar (drained, glacé or crystallised)

X

168

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2007 Jams, fruit jellies, marmalades, fruit or nut purée and fruit**

**or nut pastes, obtained by cooking, whether or not**

**containing added sugar or other sweetening matter.**

**200710 Homogenised preparations**

20071000 Homogenised preparations 30 B10

Other:

**200791 Citrus fruit**

20079100 Citrus fruit 30 B10

**200799 Other**

20079910 Mango 30 B10

20079920 Guava 30 B10

20079930 Pine apple 30 B10

20079940 Apple 30 B10

20079990 Other 30 B10

**2008 Fruit, nuts and other edible parts of plants, otherwise**

**prepared or preserved, whether or not containing added**

**sugar or other sweetening matter or spirit, not elsewhere**

**specified or included.**

Nuts, ground-nuts and other seeds, whether or not mixed

together:

**200811 Ground-nuts**

20081100 Ground-nuts 30 B10

**200819 Other, including mixtures**

20081910 Cashew nut, roasted, salted or roasted and salted 30 B10

20081920 Other roasted nuts and seeds 30 B10

20081930 Other nuts, otherwise prepared or preserved 30 B10

20081940 Other roasted and fried vegetable products 30 B10

20081990 Other 30 B10

**200820 Pineapples**

20082000 Pineapples 30 B10

**200830 Citrus fruit**

20083010 Orange X

20083090 Other X

**200840 Pears**

20084000 Pears 30 B10

**200850 Apricots**

20085000 Apricots X

**200860 Cherries**

169

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

20086000 Cherries 30 B10

**200870 Peaches, including nectarines**

20087000 Peaches, including nectarines 30 B10

**200880 Strawberries**

20088000 Strawberries 30 B10

Other, including mixtures other than those of subheading

2008.19:

**200891 Palm hearts**

20089100 Palm hearts 30 B10

**200892 Mixtures**

20089200 Mixtures 30 B10

**200899 Other**

Squash:

20089911 Mango 30 B10

20089912 Lemon X

20089913 Orange X

20089914 Pineapple X

20089919 Other X

Other:

20089991 Fruit cocktail X

20089992 Grapes X

20089993 Apples X

20089994 Guava 30 B10

20089999 Other X

**2009 Fruit juices (including grape must) and vegetable juices,**

**unfermented and not containing added spirit, whether or not**

**containing added sugar or other sweetening matter.**

Orange juice:

**200911 Frozen**

20091100 Frozen X

**200912 Not frozen, of a Brix value not exceeding 20**

20091200 Not frozen, of a Brix value not exceeding 20 35 B10

**200919 Other**

20091900 Other X

Grapefruit (including pomelo) juice:

**200921 Of a Brix value not exceeding 20**

20092100 Of a Brix value not exceeding 20 30 B10

**200929 Other**

170

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

20092900 Other 30 B10

Juice of any other single citrus fruit:

**200931 Of a Brix value not exceeding 20**

20093100 Of a Brix value not exceeding 20 30 B10

**200939 Other**

20093900 Other 30 B10

Pineapple juice:

**200941 Of a Brix value not exceeding 20**

20094100 Of a Brix value not exceeding 20 30 B10

**200949 Other**

20094900 Other 30 B10

**200950 Tomato juice**

20095000 Tomato juice X

Grape juice (including grape must):

**200961 Of a Brix value not exceeding 30**

20096100 Of a Brix value not exceeding 30 30 B10

**200969 Other**

20096900 Other 30 B10

Apple juice:

**200971 Of a Brix value not exceeding 20**

20097100 Of a Brix value not exceeding 20 30 B10

**200979 Other**

20097900 Other 30 B10

**200980 Juice of any other single fruit or vegetable**

20098010 Mango juice 30 B10

20098090 Other 30 B10

**200990 Mixtures of juices**

20099000 Mixtures of juices 30 B10

**2101 Extracts, essences and concentrates, of coffee, tea or maté**

**and preparations with a basis of these products or with a**

**basis of coffee, tea or maté; roasted chicory and other**

**roasted coffee substitutes, and extracts, essences and**

**concentrates thereof.**

Extracts, essences and concentrates, of coffee, and preparations

with a basis of these extracts, essences or concentrates or with a

basis of coffee:

**210111 Extracts, essences and concentrates**

21011110 Instant coffee, flavoured 30 B10

171

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

21011120 Instant coffee, not flavoured 30 B10

21011130 Coffee aroma 30 B10

21011190 Other 30 B10

**210112 Preparations with a basis of extracts, essences or**

**concentrates or with a basis of coffee**

21011200 Preparations with basis of extracts, essences or concentrates or

with a basis of coffee

X

**210120 Extracts, essences and concentrates, of tea or maté, and**

**preparations with a basis of these extracts, essences or**

**concentrates or with a basis of tea or maté**

21012010 Instant tea 30 B10

21012020 Quick brewing black tea 30 B10

21012030 Tea aroma 30 B10

21012090 Other X

**210130 Roasted chicory and other roasted coffee substitutes, and**

**extracts, essences and concentrates thereof**

21013010 Roasted chicory 30 B10

21013020 Roasted coffee substitutes 30 B10

21013090 Other X

**2102 Yeasts (active or inactive); other single-cell micro-organisms,**

**dead (but not including vaccines of heading 30.02); prepared**

**baking powders.**

**210210 Active yeasts**

21021010 Culture yeast 30 B10

21021020 Baker's yeast 30 B10

21021090 Other 30 B10

**210220 Inactive yeasts; other single-cell micro-organisms, dead**

21022000 Inactive yeasts, other single-cell micro-organisms, dead 30 B10

**210230 Prepared baking powders**

21023000 Prepared baking powders 30 B10

**2103 Sauces and preparations therefor; mixed condiments and**

**mixed seasonings; mustard flour and meal and prepared**

**mustard.**

**210310 Soya sauce**

21031000 Soya sauce 30 B10

**210320 Tomato ketchup and other tomato sauces**

21032000 Tomato ketchup and other tomato sauces 30 B10

**210330 Mustard flour and meal and prepared mustard**

21033000 Mustard flour and meal and prepared mustard 30 B10

172

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**210390 Other**

21039010 Curry paste 30 B10

21039020 Chilli sauce 30 B10

21039030 Majonnaise and salad dressings 30 B10

21039040 Mixed, condiments and mixed seasoning 30 B10

21039090 Other 30 B10

**2104 Soups and broths and preparations therefor; homogenised**

**composite food preparations.**

**210410 Soups and broths and preparations therefor**

21041010 Dried 30 B10

21041090 Other 30 B10

**210420 Homogenised composite food preparations**

21042000 Homogenised composite food preparations X

**2105 Ice cream and other edible ice, whether or not containing**

**cocoa.**

21050000 **Ice cream and other edible ice, whether or not containing**

**cocoa**

30 B10

**2106 Food preparations not elsewhere specified or included.**

**210610 Protein concentrates and textured protein substances**

21061000 Protein concentrates and textured protein substances 30 B10

**210690 Other**

Soft drink concentrates:

21069011 Sharbat X

21069019 Other X

21069020 Pan masala 30 B10

21069030 Betel nut product known as "Supari" X

21069040 Sugar-syrups containing added flavouring or colouring matter, not

elsewhere specified or included; lactose syrup; glucose syrup and

malto dextrine syrup

X

21069050 Compound preparations for making non-alcoholic beverages X

21069060 Food flavouring material X

21069070 Churna for pan 30 B10

21069080 Custard powder X

Other:

21069091 Diabetic foods 30 B10

21069092 Sterilized or pasteurized millstone X

21069099 Other X

173

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2201 Waters, including natural or artificial mineral waters and**

**aerated waters, not containing added sugar or other**

**sweetening matter nor flavoured; ice and snow.**

**220110 Mineral waters and aerated waters**

22011010 Mineral waters 30 B10

22011020 Aerated waters 30 B10

**220190 Other**

22019010 Ice and snow 30 B10

22019090 Other 30 B10

**2202 Waters, including mineral waters and aerated waters,**

**containing added sugar or other sweetening matter or**

**flavoured, and other non-alcoholic beverages, not including**

**fruit or vegetable juices of heading 20.09.**

**220210 Waters, including mineral waters and aerated waters,**

**containing added sugar or other sweetening matter or**

**flavoured**

22021010 Aerated waters 30 B10

22021020 Lemonade 30 B10

22021090 Other 30 B10

**220290 Other**

22029010 Soya milk drinks, whether or not sweetended or flavoured 30 B10

22029020 Fruit pulp or fruit juice based drinks 30 B10

22029030 Beverages containing milk 30 B10

22029090 Other 30 B10

**2203 Beer made from malt.**

22030000 **Beer made from malt** X

**2204 Wine of fresh grapes, including fortified wines; grape must**

**other than that of heading 20.09.**

**220410 Sparkling wine**

22041000 Sparkling wine X

Other wine; grape must with fermentation prevented or arrested

by the addition of alcohol:

**220421 In containers holding 2ℓ or less**

22042110 Port and other red wines X

22042120 Sherry and other white wines X

22042190 Other X

**220429 Other**

22042910 Port and other red wines X

174

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

22042920 Sherry and other white wines X

22042990 Other X

**220430 Other grape must**

22043000 Other grape must X

**2205 Vermouth and other wine of fresh grapes flavoured with**

**plants or aromatic substances.**

**220510 In containers holding 2ℓ or less**

22051000 In containers holding 2ℓ or less X

**220590 Other**

22059000 Other X

**2206 Other fermented beverages (for example, cider, perry,**

**mead); mixtures of fermented beverages and mixtures of**

**fermented beverages and non-alcoholic beverages, not**

**elsewhere specified or included.**

22060000 Other fermented beverages (for example, cider, perry, mead),

mixtures of fermented beverages and mixtures of fermented

beverages and non-alcoholic beverages not elsewhere specified or

included

X

**2207 Undenatured ethyl alcohol of an alcoholic strength by**

**volume of 80% vol or higher; ethyl alcohol and other spirits,**

**denatured, of any strength.**

**220710 Undenatured ethyl alcohol of an alcoholic strength by**

**volume of 80% vol or higher**

Rectified spirit:

22071011 Concentrates of alcoholic beverages X

22071019 Other X

22071090 Other X

**220720 Ethyl alcohol and other spirits, denatured, of any strength**

22072000 Ethyl alcohol and other spirits, denatured, of any strength X

**2208 Undenatured ethyl alcohol of an alcoholic strength by**

**volume of less than 80% vol; spirits, liqueurs and other**

**spirituous beverages.**

**220820 Spirits obtained by distilling grape wine or grape marc**

In containers holding 2ℓ or less:

22082011 Brandy X

22082012 Liquors X

22082019 Other X

Other:

22082091 Brandy X

175

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

22082092 Liquors X

22082099 Other X

**220830 Whiskies**

In containers holding 2ℓ or less:

22083011 Bourbon whiskey X

22083012 Scotch X

22083013 Blended X

22083019 Other X

Other:

22083091 Bourbon whiskey X

22083092 Scotch X

22083093 Blended X

22083099 Other X

**220840 Rum and other spirits obtained by distilling fermented**

**sugarcane products**

In containers holding 2ℓ or less:

22084011 Rum X

22084012 Other X

Other:

22084091 Rum X

22084092 Other X

**220850 Gin and Geneva**

In containers holding 2ℓ or less:

22085011 Gin X

22085012 Geneva X

22085013 Vodka X

Other:

22085091 Gin X

22085092 Geneva X

**220860 Vodka**

22086093 Vodka X

**220870 Liqueurs and cordials**

In containers holding 2ℓ or less:

22087011 Liqueurs X

22087012 Cordials X

Other:

22087091 Liqueurs X

176

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

22087092 Cordials X

**220890 Other**

In containers holding 2ℓ or less:

22089011 Tequila X

22089012 Indenatured ethyl alcohol X

22089019 Other X

Other:

22089091 Tequila X

22089092 Indenatured ethyl alcohol X

22089099 Other X

**2209 Vinegar and substitutes for vinegar obtained from acetic**

**acid.**

22090010 Brewed vinegar 30 B10

22090020 Synthetic vinegar 30 B10

22090090 Other 30 B10

**2301 Flours, meals and pellets, of meat or meat offal, of fish or of**

**crustaceans, molluscs or other aquatic invertebrates, unfit**

**for human consumption; greaves.**

**230110 Flours, meals and pellets, of meat or meat offal; greaves**

23011010 Meat meals and pellets (including tankage) 30 B10

23011090 Other (including greaves) 30 B10

**230120 Flours, meals and pellets, of fish or of crustaceans, molluscs**

**or other aquatic invertebrates**

Fish meal, unfit for human consumption:

23012011 In powder form X

23012019 Other X

23012090 Other X

**2302 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.**

**230210 Of maize (corn)**

23021010 Maize bran 30 B10

23021090 Other 30 B10

**230230 Of wheat**

23023000 Of wheat 30 B10

**230240 Of other cereals**

23024000 Of other cereals 30 B10

**230250 Of leguminous plants**

177

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

23025000 Of leguminous plants 30 B10

**2303 Residues of starch manufacture and similar residues, beetpulp,**

**bagasse and other waste of sugar manufacture,**

**brewing or distilling dregs and waste, whether or not in the**

**form of pellets.**

**230310 Residues of starch manufacture and similar residues**

23031000 Residues of starch manufacture and similar residues 30 B10

**230320 Beet-pulp, bagasse and other waste of sugar manufacture**

23032000 Beet-pulp, bagasse and other waste of sugar manufacture 30 B10

**230330 Brewing or distilling dregs and waste**

23033000 Brewing or distilling dregs and waste 30 B10

**2304 Oil-cake and other solid residues, whether or not ground or**

**in the form of pellets, resulting from the extraction of**

**soyabean oil.**

23040010 Oil-cake and oil-cake meal of soyabean, expeller variety 30 B10

23040020 Oil-cake of soyabean, solvent extracted (defatted) variety 30 B10

23040030 Meal of soyabean, solvent extracted (defatted) 30 B10

23040090 Other 30 B10

**2305 Oil-cake and other solid residues, whether or not ground or**

**in the form of pellets, resulting from the extraction of**

**ground-nut oil.**

23050010 Oil-cake and oil-cake meal of ground nut, expeller variety 30 B10

23050020 Oil-cake and oil-cake meal of ground-nut, solvent extracted

variety (defatted)

30 B10

23050090 Other 30 B10

**2306 Oil-cake and other solid residues, whether or not ground or**

**in the form of pellets, resulting from the extraction of**

**vegetable fats or oils, other than those of heading 23.04 or**

**23.05.**

**230610 Of cotton seeds**

23061010 Oil-cake and oil-cake meal, decorticated expeller variety 30 B10

23061020 Oil-cake and oil-cake meal, decorticated, solvent extracted

(defatted)variety

30 B10

23061030 Oil-cake and oil-cake meal, undecorticated, expeller variety 30 B10

23061040 Oil-cake and oil-cake meal, undecorticated, solvent extracted

(defatted) variety

30 B10

23061090 Other 30 B10

**230620 Of linseed**

23062010 Oil-cake and oil-cake meal, expeller variety 30 B10

178

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

23062020 Oil-cake and oil-cake meal, solvent extracted (defatted) variety 30 B10

23062090 Other 30 B10

**230630 Of sunflower seeds**

23063010 Oil-cake and oil-cake meal, expeller variety 30 B10

23063020 Oil-cake and oil-cake meal, solvent extracted (defatted) variety 30 B10

23063090 Other 30 B10

Of rape or colza seeds:

**230641 Of low erucic acid rape or colza seeds**

23064100 Of low erucic acid rape or colza seeds X

**230649 Other**

23064900 Other 30 B10

**230650 Of coconut or copra**

23065010 Oil-cake and oil-cake meal, expeller variety 30 B10

23065020 Oil-cake and oil-cake meal, solvent extracted (defatted) variety 30 B10

23065090 Other 30 B10

**230660 Of palm nuts or kernels**

23066000 Of palm nuts or kernels 30 B10

**230690 Other**

Oil-cake and oil-cake meal, expeller variety:

23069011 Of mowra seeds 30 B10

23069012 Of mustard seeds 30 B10

23069013 Of niger seeds 30 B10

23069014 Of seasamum seeds 30 B10

23069015 Of mango kernel 30 B10

23069016 Of sal (de-oiled) 30 B10

23069017 Of castor seeds 30 B10

23069018 Of neem seeds 30 B10

23069019 Of other seeds 30 B10

Oil-cake and oil-cake meal, solvent extracted (defatted) variety:

23069021 Of mustard seeds 30 B10

23069022 Of niger seeds 30 B10

23069023 Of cardi seeds 30 B10

23069024 Of seasamum seeds 30 B10

23069025 Of mango kernel 30 B10

23069026 Of sal (de-oiled) 30 B10

23069027 Of castor seeds 30 B10

23069028 Of neem seeds 30 B10

23069029 Of other seeds 30 B10

179

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

23069030 Residues babool seed extraction 30 B10

23069090 Other 30 B10

**2307 Wine lees; argol.**

23070000 Wine lees; argol 30 B10

**2308 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.**

23080000 **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**

30 B10

**2309 Preparations of a kind used in animal feeding.**

**230910 Dog or cat food, put up for retail sale**

23091000 Dog or cat food, put up for retail sale 20 B10

**230990 Other**

23099010 Compounded animal feed X

23099020 Concentrates for compound animal feed X

Feeds for fish (prawn, etc.):

23099031 Prawn and shrimps feed X

23099032 Fish meal in powdered form X

23099039 Other X

23099090 Other X

**2401 Unmanufactured tobacco; tobacco refuse.**

**240110 Tobacco, not stemmed/stripped**

24011010 Flue cured virginia tobacco X

24011020 Sun cured country(natu) tobacco X

24011030 Sun cured virginia tobacco X

24011040 Burley tobacco X

24011050 Tobacco for manufacture of biris, not stemmed 30 B10

24011060 Tobacco for manufacture of chewing tobacco 30 B10

24011070 Tobacco for manufacture of cigar and cheroot 30 B10

24011080 Tobacco for manufacture of hookah tobacco 30 B10

24011090 Other X

**240120 Tobacco, partly or wholly stemmed/stripped**

24012010 Flue cured virginia tobacco X

24012020 Sun cured country (natu) tobacco X

24012030 Sun cured virginia tobacco X

180

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

24012040 Burley tobacco X

24012050 Tobacco for manufacture of biris 30 B10

24012060 Tobacco for manufacture of chewing tobacco 30 B10

24012070 Tobacco for manufacture of cigar and cheroot 30 B10

24012080 Tobacco for manufacture of hookah tobacco 30 B10

24012090 Other X

**240130 Tobacco refuse**

24013000 Tobacco refuse X

**2402 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of**

**tobacco substitutes.**

**240210 Cigars, cheroots and cigarillos, containing tobacco**

24021010 Cigar and cheroots X

24021020 Cigarillos X

**240220 Cigarettes containing tobacco**

24022010 Other than filter cigarettes, of length not exceeding 60 millimetres X

24022020 Other than filter cigarettes, of length exceeding 60 millimetres but

not exceeding 70 millimetres

X

24022030 Filter cigarettes of length (including the length of the filter, the

length of filter being 11 millimetres or its actual length,

whichever is more) not exceeding 70 millimetres

X

24022040 Filter cigarettes of length (including the length of the filter, the

length of filter being 11 millimetres or its actual length,

whichever is more) exceeding 70 millimetres but not exceeding

75 millimetres

X

24022050 Filter cigarettes of length (including the length of the filter, the

length of filter being 11 millimetres or its actual length,

whichever is more) exceeding 75 millimetres but not exceeding

85 millimetres

X

24022090 Other X

**240290 Other**

24029010 Cigarettes of tobacco substitutes X

24029020 Cigarillos of tobacco substitutes X

24029090 Other X

**2403 Other manufactured tobacco and manufactured tobacco**

**substitutes; "homogenised" or "reconstituted" tobacco;**

**tobacco extracts and essences.**

**240310 Smoking tobacco, whether or not containing tobacco**

**substitutes in any proportion**

181

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

24031010 Hookah or gudaku tobacco 30 B10

24031020 Smoking mixtures for pipes and cigarettes 30 B10

Biris:

24031031 Other than paper rolled biris, manufactured without the aid of

machine

X

24031039 Other X

24031090 other X

Other:

**240391 "Homogenised" or "reconstituted" tobacco**

24039100 "Homogenised" or "reconstituted" tobacco 30 B10

**240399 Other**

24039910 Chewing tobacco 30 B10

24039920 Preparations containing chewing tobacco 30 B10

24039930 Jarda scented tobacco 30 B10

24039940 Snuff 30 B10

24039950 Preparations containing snuff 30 B10

24039960 Tobacco extracts and essence 30 B10

24039970 Cut-tobacco X

24039990 Other X

**2501 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.**

**250100 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**

25010010 Common Salt (including iodised salt) 5 B10

25010020 Rock Salt 5 B10

25010090 Other 5 B10

**2502 Unroasted iron pyrites.**

25020000 Unroasted iron pyrites 5 B10

**2503 Sulphur of all kinds, other than sublimed sulphur,**

**precipitated sulphur and colloidal sulphur.**

**250300 Sulphur of all kinds, other than sublimed sulphur,**

**precipitated sulphur and colloidal sulphur**

25030010 Sulphur recovered as by-product in refining of crude oil 5 B10

25030090 Other 5 B10

182

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2504 Natural graphite.**

**250410 In powder or in flakes**

25041010 Graphite, crystalline 5 B10

25041020 Graphite, amorphous 5 B10

25041090 Other 5 B10

**250490 Other**

25049010 Graphite, micronised 5 B10

25049090 Other 5 B10

**2505 Natural sands of all kinds, whether or not coloured, other**

**than metalbearing sands of Chapter 26.**

**250510 Silica sands and quartz sands**

Silica sands:

25051011 Processed (white) 5 B10

25051012 Processed (brown) 5 B10

25051019 Other 5 B10

25051020 Quartz sands 5 B10

**250590 Other**

25059000 Other 5 B10

**2506 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.**

**250610 Quartz**

25061010 In lumps 5 B10

25061020 In powder 5 B10

**250620 Quartzite**

25062010 In lumps 5 B10

25062020 In powder 5 B10

25062090 Other 5 B10

**2507 Kaolin and other kaolinic clays, whether or not calcined.**

**250700 Kaolin and other kaolinic clays, whether or not calcined**

25070010 Crude 5 B10

Other:

25070021 Pharmaceutical grade 5 B10

25070022 Ceramic grade 5 B10

25070029 Other 5 B10

**2508 Other clays (not including expanded clays of heading 68.06),**

**andalusite, kyanite and sillimanite, whether or not calcined;**

**mullite; chamotte or dinas earths.**

183

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**250810 Bentonite**

25081010 Crude 5 B10

25081090 Other (includes processed and ground) 5 B10

**250830 Fire-clay**

25083010 Non-plastic 5 B10

25083020 Semi-plastic 5 B10

25083030 Plastic 5 B10

25083090 Other 5 B10

**250840 Other clays**

25084010 Ball clay 5 B10

25084020 Earth clay 5 B10

25084090 Other 5 B10

**250850 Andalusite, kyanite and sillimanite**

25085010 Andalusite 5 B10

Kyanite:

25085021 Crude,other than calcined 5 B10

25085022 Processed, other than calcined (washed or ground or screened or

beneficiated)

5 B10

25085023 Calcined 5 B10

Sillimanite:

25085031 Lumps 5 B10

25085032 Fines (including sand) 5 B10

25085039 Other 5 B10

**250860 Mullite**

25086000 Mullite 5 B10

**250870 Chamotte or dinas earths**

25087000 Chamotte or dinas earths 5 B10

**2509 Chalk.**

25090000 Chalk 5 B10

**2510 Natural calcium phosphates, natural aluminium calcium**

**phosphates and phosphatic chalk.**

**251010 Unground**

25101010 Natural calcium phosphate 5 B10

25101020 Natural aluminium calcium phosphate 5 B10

25101030 Natural calcium phosphate apatite 5 B10

25101090 Other 5 B10

**251020 Ground**

25102010 Natural calcium phosphate 5 B10

184

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

25102020 Natural aluminium calcium phosphate 5 B10

25102030 Natural calcium phosphate apatite 5 B10

25102090 Other 5 B10

**2511 Natural barium sulphate (barytes); natural barium**

**carbonate (witherite), whether or not calcined, other than**

**barium oxide of heading 28.16.**

**251110 Natural barium sulphate (barytes)**

25111010 Lumps 5 B10

25111020 Powder 5 B10

25111090 Other 5 B10

**251120 Natural barium carbonate (witherite)**

25112000 Natural barium carbonate (witherite) 5 B10

**2512 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.**

**251200 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**

25120010 Kieselguhr 5 B10

25120020 Tripolite 5 B10

25120030 Diatomite 5 B10

25120090 Other 5 B10

**2513 Pumice stone; emery; natural corundum, natural garnet and**

**other natural abrasives, whether or not heat-treated.**

**251310 Pumice stone**

25131000 Pumice stone 5 B10

**251320 Emery, natural corundum, natural garnet and other natural**

**abrasives**

25132010 Emery 5 B10

25132020 Natural Corundum 5 B10

25132030 Natural garnet 5 B10

25132090 Other 5 B10

**2514 Slate, whether or not roughly trimmed or merely cut, by**

**sawing or otherwise, into blocks or slabs of a rectangular**

**(including square) shape.**

25140000 Slate, whether or not roughly trimmed or merely cut, by sawing or

otherwise, into blocks or slabs of a rectangular (including square)

shape

5 B10

185

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2515 Marble, travertine, ecaussine and other calcareous**

**monumental or building stone of an apparent specific**

**gravity of 2.5 or more, and alabaster, whether or not roughly**

**trimmed or merely cut, by sawing or otherwise, into blocks**

**or slabs of a rectangular (including square) shape.**

Marble and travertine:

**251511 Crude or roughly trimmed**

25151100 Crude or roughly trimmed 10 B10

**251512 Merely cut, by sawing or otherwise, into blocks or slabs of a**

**rectangular (including square) shape**

25151210 Blocks 10 B10

25151220 Slabs 10 B10

25151290 Other 10 B10

**251520 Ecaussine and other calcareous monumental or building**

**stone; alabaster**

25152010 Alabaster 10 B10

25152090 Other 10 B10

**2516 Granite, porphyry, basalt, sandstone and other monumental**

**or building stone, whether or not roughly trimmed or merely**

**cut, by sawing or otherwise, into blocks or slabs of a**

**rectangular (including square) shape.**

Granite:

**251611 Crude or roughly trimmed**

25161100 Crude or roughly trimmed 10 B10

**251612 Merely cut, by sawing or otherwise, into blocks or slabs of a**

**rectangular (including square) shape**

25161200 Merely cut, by sawing or otherwise, into blocks or slabs of a

rectangular (including square) shape

10 B10

**251620 Sandstone**

25162000 Sandstone 10 B10

**251690 Other monumental or building stone**

25169010 Pakur stone 10 B10

25169020 Stone boulders 10 B10

25169090 Other 10 B10

186

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2517 Pebbles, gravel, broken or crushed stone, of a kind**

**commonly used for concrete aggregates, for road metalling**

**or for railway or other ballast, shingle and flint, whether or**

**not heat-treated; macadam of slag, dross or similar**

**industrial waste, whether or not incorporating the materials**

**cited in the first part of the heading; tarred macadam;**

**granules, chippings and powder, of stones of heading 25.15**

**or 25.16, whether or not heat-treated.**

**251710 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**

25171010 Pakur stone, crushed or broken 5 B10

25171020 Flint 5 B10

25171090 Other 5 B10

**251720 Macadam of slag, dross or similar industrial waste, whether**

**or not incorporating the materials cited in subheading**

**2517.10**

25172000 Macadam of slag, dross or similar industrial waste, whether or not

incorporating the materials cited in sub-heading 2517 10

5 B10

**251730 Tarred macadam**

25173000 Tarred macadam 5 B10

Granules, chippings and powder, of stone of heading 25.15 or

25.16, whether or not heat treated:

**251741 Of marble**

25174100 Of marble 5 B10

**251749 Other**

25174900 Other 5 B10

**2518 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.**

**251810 Dolomite, not calcined or sintered**

25181000 Dolomite not calcined or sintered 5 B10

**251820 Calcined or sintered dolomite**

25182000 Calcined or sintered dolomite 5 B10

**251830 Dolomite ramming mix**

25183000 Dolomite ramming mix 5 B10

187

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2519 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.**

**251910 Natural magnesium carbonate (magnesite)**

25191000 Natural magnesium carbonate (magnesite) 5 B10

**251990 Other**

25199010 Fused magnesia (natural) 5 B10

25199020 Dead-burnt (sintered) magnesia 5 B10

25199030 Magnesium calcined (other than dead-burnt) not elsewhere

specified or included

5 B10

25199040 Magnesium oxide 5 B10

25199090 Other 5 B10

**2520 Gypsum; anhydrite; plasters (consisting of calcined gypsum**

**or calcium sulphate) whether or not coloured, with or**

**without small quantities of accelerators or retarders.**

**252010 Gypsum; anhydrite**

25201010 Natural 5 B10

25201020 Marine 5 B10

25201090 Other 5 B10

**252020 Plasters**

25202010 Calcined 5 B10

25202090 Other 5 B10

**2521 Limestone flux; limestone and other calcareous stone, of a**

**kind used for the manufacture of lime or cement.**

**252100 Limestone flux; limestone and other calcareous stone, of a**

**kind used for the manufacture of lime or cement**

25210010 Limestone flux (L.D., below 1% SiO2) 5 B10

25210090 Other 5 B10

**2522 Quicklime, slaked lime and hydraulic lime, other than**

**calcium oxide and hydroxide of heading 28.25.**

**252210 Quicklime**

25221000 Quicklime 5 B10

**252220 Slaked lime**

25222000 Slaked lime 5 B10

**252230 Hydraulic lime**

25223000 Hydraulic lime 5 B10

188

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2523 Portland cement, aluminous cement, slag cement,**

**supersulphate cement and similar hydraulic cements,**

**whether or not coloured or in the form of clinkers.**

**252310 Cement clinkers**

25231000 Cement clinkers 10 B10

Portland cement:

**252321 White cement, whether or not artificially coloured**

25232100 White cement, whether or not artificially coloured 10 B10

**252329 Other**

25232910 Ordinary portland cement, dry A

25232920 Ordinary portland cement, coloured A

25232930 Portland pozzolana Cement A

25232940 Portland slag cement A

25232990 Other A

**252330 Aluminous cement**

25233000 Aluminous cement 10 B10

**252390 Other hydraulic cements**

25239010 Sagol; ashmoh X

25239020 High alumina refractory cement X

25239090 Other X

**2524 Asbestos.**

**252410 Crocidolite**

25241010 Crocidolite 10 B10

**252490 Other**

In rock form:

25249011 Chrysotile 10 B10

25249012 Amphibole 10 B10

25249013 Chrysolite 10 B10

25249014 Amosite 10 B10

25249019 Other 10 B10

Fibre raw, beaten or washed or graded to length:

25249021 Chrysotile 10 B10

25249022 Amphibole 10 B10

25249023 Chrysolite 10 B10

25249024 Amosite 10 B10

25249029 Other 10 B10

Flakes or powder:

25249031 Chrysotile 10 B10

189

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

25249032 Amphibole 10 B10

25249033 Chrysolite 10 B10

25249034 Amosite 10 B10

25249039 Other 10 B10

Other:

25249091 Waste 10 B10

25249099 Other 10 B10

**2525 Mica, including splittings; mica waste.**

**252510 Crude mica and mica rifted into sheets or splittings**

25251010 Mica blocks 5 B10

25251020 Condensor films trimmed but not cut to shape 5 B10

25251030 Mica splittings, book form 5 B10

25251040 Mica splittings, loose 5 B10

25251090 Other 5 B10

**252520 Mica powder**

25252010 Mica flakes, 2.20 mesh 5 B10

25252020 Mica powder, dry ground 5 B10

25252030 Mica powder, micronised 5 B10

25252040 Mica powder, wet ground 5 B10

25252050 Mica powder, calcined 5 B10

25252090 Other 5 B10

**252530 Mica waste**

25253010 Mica mine scrap and waste 5 B10

25253020 Mica factory scrap 5 B10

25253030 Mica cuttings book form 5 B10

25253090 Other 5 B10

**2526 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.**

**252610 Not crushed, not powdered**

25261010 Steatite (soap stone, etc.) block 5 B10

25261020 Steatite (soap stone, etc.) lumps 5 B10

25261090 Other 5 B10

**252620 Crushed or powdered**

25262000 Crushed or powdered 5 B10

190

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2528 Natural borates and concentrates thereof (whether or not**

**calcined), but not including borates separated from natural**

**brine; natural boric acid containing not more than 85% of**

**H3BO3 calculated on the dry weight.**

**252810 Natural sodium borates and concentrates thereof (whether**

**or not calcined)**

25281000 Natural sodium borates and concentrates thereof (whether or not

calcined)

5 B10

**252890 Other**

25289010 Natural boric acid (containing not more than 85% of H3BO3) 5 B10

25289020 Natural calcium borates and concentrates thereof (whether or not

calcined)

5 B10

25289090 Other 5 B10

**2529 Feldspar; leucite, nepheline and nepheline syenite; fluorspar.**

**252910 Feldspar**

25291010 Lumps 5 B10

25291020 Powder 5 B10

Fluorspar:

**252921 Containing by weight 97% or less of calcium fluoride**

25292100 Containing by weight 97% or less of calcium fluoride 5 B10

**252922 Containing by weight more than 97% of calcium fluoride**

25292200 Containing by weight more than 97% of calcium fluoride 5 B10

**252930 Leucite; nepheline and nepheline syenite**

25293000 Leucite; nepheline and nepheline syenite 5 B10

**2530 Mineral substances not elsewhere specified or included.**

**253010 Vermiculite, perlite and chlorites, unexpanded**

25301010 Vermiculite 5 B10

25301020 Perlite 5 B10

25301090 Others (including powder) 5 B10

**253020 Kieserite, epsomite (natural magnesium sulphates)**

25302000 Kieserite, epsomite (natural magnesium sulphates) 5 B10

**253090 Other**

25309010 Meerschaum (whether or not in polished pieces) and amber

agglomerated; meerachaum and agglomerated amber in plates,

rods, etc., not worked after moulding jet

5 B10

25309020 Natural arsenic sulphides (such as orpiment) 5 B10

25309030 Calcite 5 B10

25309040 Ores and concentrates of rare earth metals 5 B10

191

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

25309050 Wollastonite 5 B10

25309060 Earth colour ochre, crude 5 B10

25309070 Other processed earth colour ochre 5 B10

Other:

25309091 Strontium sulphate (natural ore) 5 B10

25309099 Other 5 B10

**2601 Iron ores and concentrates, including roasted iron pyrites.**

Iron ores and concentrates, other than roasted iron pyrites:

**260111 Non-agglomerated**

26011110 Iron ore lumps (60% Fe or more) 2 B10

26011120 Iron ore lumps (below 60% Fe, including black iron ore

containing up to 10% Mn)

2 B10

26011130 Iron ore fines (62% Fe or more) 2 B10

26011140 Iron ore fines (below 62% Fe) 2 B10

26011150 Iron ore concentrates 2 B10

26011190 Other 2 B10

**260112 Agglomerated**

26011210 Iron ore pellets 2 B10

26011290 Other 2 B10

**260120 Roasted iron pyrites**

26012000 Roasted iron pyrites 2 B10

**2602 Manganese ores and concentrates, including ferruginous**

**manganese ores and concentrates with a manganese content**

**of 20% or more, calculated on the dry weight.**

**260200 Manganese ores and concentrates, including ferruginous**

**manganese ores and concentrates with a manganese content**

**of 20% or more, calculated on the dry weight**

26020010 Manganese ore (46% or more) 2 B10

26020020 Manganese ore (44% or more but below 46%) 2 B10

26020030 Manganese ore (40% or more but below 44%) 2 B10

26020040 Manganese ore (35% or more but below 40%) 2 B10

26020050 Manganese ore (30% or more but below 35%) 2 B10

26020060 Ferruginous (10% or more but below 30%) 2 B10

26020070 Manganese ore sinters, agglomerated 2 B10

26020090 Other 2 B10

**2603 Copper ores and concentrates.**

26030000 Copper ores and concentrates 2 B10

**2604 Nickel ores and concentrates.**

192

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

26040000 Nickel ores and concentrates 2 B10

**2605 Cobalt ores and concentrates.**

26050000 Cobalt ores and concentrates 2 B10

**2606 Aluminium ores and concentrates.**

**260600 Aluminium ores and concentrates**

26060010 Bauxite (natural), not calcined 2 B10

26060020 Bauxite (natural), calcined 2 B10

26060090 Other aluminium ores and concentrates 2 B10

**2607 Lead ores and concentrates.**

26070000 Lead ores and concentrates 2 B10

**2608 Zinc ores and concentrates.**

26080000 Zinc ores and concentrates 2 B10

**2609 Tin ores and concentrates.**

26090000 Tin ores and concentrates 2 B10

**2610 Chromium ores and concentrates.**

26100010 Chrome ore lumps, containing 47% Cr2O3 and above 2 B10

26100020 Chrome ore lumps, containing 40% or more but less than 47%

Cr2O3

2 B10

26100030 Chrome ore lumps below 40% Cr2O3 2 B10

26100040 Chrome ore friable and concentrates fixes containing 47% Cr2O3

and above

2 B10

26100090 Other 2 B10

**2611 Tungsten ores and concentrates.**

26110000 Tungsten ores and concentrates 2 B10

**2612 Uranium or thorium ores and concentrates.**

**261210 Uranium ores and concentrates**

26121000 Uranium ores and concentrates 2 B10

**261220 Thorium ores and concentrates**

26122000 Thorium ores and concentrates 2 B10

**2613 Molybdenum ores and concentrates.**

**261310 Roasted**

26131000 Roasted 2 B10

**261390 Other**

26139000 Other 2 B10

**2614 Titanium ores and concentrates.**

**261400 Titanium ores and concentrates**

26140010 Ilmenite unprocessed 2 B10

193

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

26140020 Ilmenite, upgraded (beneficiated ilmenite including ilmenite

ground)

2 B10

Rutile:

26140031 Rare earth oxides including rutile sand 2 B10

26140039 Other 2 B10

26140090 Other 2 B10

**2615 Niobium, tantalum, vanadium or zirconium ores and**

**concentrates.**

**261510 Zirconium ores and concentrates**

26151000 Zirconium ores and concentrates 2 B10

**261590 Other**

26159010 Vanadium ores and concentrates 2 B10

26159020 Niobium or tantalum ores and concentrates 2 B10

**2616 Precious metal ores and concentrates.**

**261610 Silver ores and concentrates**

26161000 Silver ores and concentrates 2 B10

**261690 Other**

26169010 Gold ores and concentrates 2 B10

26169090 Other 2 B10

**2617 Other ores and concentrates.**

**261710 Antimony ores and concentrates**

26171000 Antimony ores and concentrates 2 B10

**261790 Other**

26179000 Other 2 B10

**2618 Granulated slag (slag sand) from the manufacture of iron or**

**steel.**

26180000 Granulated slag (slag sand) from the manufacture of iron or steel 5 B10

**2619 Slag, dross (other than granulated slag), scalings and other**

**waste from the manufacture of iron or steel.**

**261900 Slag, dross (other than granulated slag), scalings and other**

**waste from the manufacture of iron or steel**

26190010 Converted slag (scull) of blast furnace 5 B10

26190090 Other 5 B10

**2620 Slag, ash and residues (other than from the manufacture of**

**iron or steel) containing metals, arsenic or their compounds.**

Containing mainly zinc:

**262011 Hard zinc spelter**

26201100 Hard zinc spelter 10 B10

194

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**262019 Other**

26201900 Other 10 B10

Containing mainly lead:

**262021 Leaded gasoline sludges and leaded anti-knock compound**

**sludges**

26202100 Leaded gasoline sludges and leaded anti-knock compound sludges 5 B10

**262029 Other**

26202900 Other 5 B10

**262030 Containing mainly copper**

26203010 Brass dross 10 B10

26203090 Other 10 B10

**262040 Containing mainly aluminium**

26204010 Aluminium dross 5 B10

26204090 Other 5 B10

**262060 Containing arsenic, mercury, thallium or their mixtures, of a**

**kind used for the extraction of arsenic or those metals or for**

**the manufacture of their chemical compounds**

26206000 Containing arsenic mercury , thallium or their mixtures, of a kind

used for the extraction of arsenic or those metals or for the

manufacture of their chemical compounds

5 B10

Other:

**262091 Containing antimony, beryllium, cadmium, chromium or**

**their mixtures**

26209100 Containing antimony, beryllium, cadmium, chromium or their

mixtures

5 B10

**262099 Other**

26209900 Other 5 B10

**2621 Other slag and ash, including seaweed ash (kelp); ash and**

**residues from the incineration of municipal waste.**

**262110 Ash and residues from the incineration of municipal waste**

26211000 Ash and residues from the incineration of municipal waste 5 B10

**262190 Other**

26219000 Other 5 B10

**2701 Coal; briquettes, ovoids and similar solid fuels manufactured**

**from coal.**

Coal, whether or not pulverised, but not agglomerated:

**270111 Anthracite**

27011100 Anthracite 10 B10

195

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**270112 Bituminous coal**

27011200 Bituminous coal 55 B10

**270119 Other coal**

27011910 Coking coal 10 B10

27011920 Steam coal 10 B10

27011990 Other 10 B10

**270120 Briquettes, ovoids and similar solid fuels manufactured from**

**coal**

27012010 Anthracite agglomerated 10 B10

27012090 Other 10 B10

**2702 Lignite, whether or not agglomerated, excluding jet.**

**270210 Lignite, whether or not pulverised, but not agglomerated**

27021000 Lignite, whether or not pulverised, but not agglomerated 10 B10

**270220 Agglomerated lignite**

27022000 Agglomerated lignite 10 B10

**2703 Peat (including peat litter), whether or not agglomerated.**

**270300 Peat (including peat litter), whether or not agglomerated**

27030010 Peat whether or not compressed into bales, but not agglomerated 10 B10

27030090 Other 10 B10

**2704 Coke and semi-coke of coal, of lignite or of peat, whether or**

**not agglomerated; retort carbon.**

**270400 Coke and semi-coke of coal, of lignite or of peat, whether or**

**not agglomerated; retort carbon**

27040010 Retort carbon (gas carbon) 10 B10

27040020 Coke and semi-coke of lignite or of peat 10 B10

27040030 Hard coke of coal 10 B10

27040040 Soft coke of coal 10 B10

27040090 Other 10 B10

**2705 Coal gas, water gas, producer gas and similar gases, other**

**than petroleum gases and other gaseous hydrocarbons.**

27050000 Coal gas, water gas, producer gas and similar gases, other than

petroleum gases and other gaseous hydrocarbons

10 B10

**2706 Tar distilled from coal, from lignite or from peat, and other**

**mineral tars, whether or not dehydrated or partially**

**distilled, including reconstituted tars.**

**270600 Tar distilled from coal, from lignite or from peat, and other**

**mineral tars, whether or not dehydrated or partially**

**distilled, including reconstituted tars**

196

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

27060010 Coal tar 10 B10

27060090 Other 10 B10

**2707 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.**

**270710 Benzol (benzene)**

27071000 Benzol (benzene) 10 B10

**270720 Toluol (toluene)**

27072000 Toluol (toluene) 10 B10

**270730 Xylol (xylenes)**

27073000 Xylol (xylenes) 10 B10

**270740 Naphthalene**

27074000 Naphthalene 10 B10

**270750 Other aromatic hydrocarbon mixtures of which 65% or**

**more by volume (including losses) distils at 250 °C by the**

**ASTM D 86 method**

27075000 Other aromatic hydrocarbon mixtures of which 65% or more by

volume (including losses) distils at 250 °C by the ASTM D 86

method

A

Other:

**270791 Creosote oils**

27079100 Creosote oils 10 B10

**270799 Other**

27079900 Other 10 B10

**2708 Pitch and pitch coke, obtained from coal tar or from other**

**mineral tars.**

**270810 Pitch**

27081010 Obtained by blending with creosote oil or other coal tar distillates 10 B10

27081090 Other 10 B10

**270820 Pitch coke**

27082000 Pitch coke 10 B10

**2709 Petroleum oils and oils obtained from bituminous minerals,**

**crude.**

27090000 Petroleum oils and oils obtained from bituminous minerals, crude 5 B10

197

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2710 Petroleum oils and oils obtained from bituminous minerals,**

**other than crude; preparations not elsewhere specified or**

**included, containing by weight 70% or more of petroleum**

**oils or of oils obtained from bituminous minerals, these oils**

**being the basic constituents of the preparations; waste oils.**

Petroleum oils and oils obtained from bituminous minerals (other

than crude) and preparations not elsewhere specified or included,

containing by weight 70% or more of petroleum oils or of oils

obtained from bituminous minerals, these oils being the basic

constituents of the preparations, other than waste oils:

**271011 Light oils and preparations**

Motor spirit:

27101111 Special boiling point spirits (other than benzene, toluol) with

nominal boiling point range 55-115 °C

10 B10

27101112 Special boiling point spirits (other than benzene, benzol, toluene

and toluol) with nominal boiling point range 63-70 °C

10 B10

27101113 Other special boiling point spirits (other than benzene, benzol,

toluene and touol)

10 B10

27101119 Other X

27101120 Natural gasoline liquid (NGL) 10 B10

27101190 Other 10 B10

**271019 Other**

27101910 Superior kerosine oil (SKO) 10 B10

27101920 Aviation turbine fuel (ATF) 10 B10

27101930 High speed diesel (HSD) 7.5 B10

27101940 Light diesel oil (LDO) 10 B10

27101950 Fuel oil 10 B10

27101960 Base oil 10 B10

27101970 Jute batching oil and textile oil 10 B7

27101980 Lubricating oil 10 B7

27101990 Other X

Waste oils:

**271091 Containing polychlorinated biphenyls (PCBs),**

**polychlorinated terphenyls (PCTs) or polybrominated**

**biphenyls (PBBs)**

27109100 Containing polychlorinated biphenyls (PCBs), polychlorinated

terphenyls (PCTs) or polybrominated biphenyls (PBBs)

X

198

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**271099 Other**

27109900 Other X

**2711 Petroleum gases and other gaseous hydrocarbons.**

Liquefied:

**271111 Natural gas**

27111100 Natural gas 10 B10

**271112 Propane**

27111200 Propane 5 B10

**271113 Butanes**

27111300 Butanes 5 B10

**271114 Ethylene, propylene, butylene and butadiene**

27111400 Ethylene, propylene, butylene and butadiene X

**271119 Other**

27111900 Other 10 B10

In gaseous state:

**271121 Natural gas**

27112100 Natural gas 5 B10

**271129 Other**

27112900 Other X

**2712 Petroleum jelly; paraffin wax, micro-crystalline petroleum**

**wax, slack wax, ozokerite, lignite wax, peat wax, other**

**mineral waxes, and similar products obtained by synthesis or**

**by other processes, whether or not coloured.**

**271210 Petroleum jelly**

27121010 Crude 10 B10

27121090 Other 10 B10

**271220 Paraffin wax containing by weight less than 0.75% of oil**

27122010 Chlorinated paraffin wax 10 B10

27122090 Other X

**271290 Other**

27129010 Micro-crystalline petroleum wax X

27129020 Lignite wax 10 B10

27129030 Slack wax 10 B10

27129090 Other X

**2713 Petroleum coke, petroleum bitumen and other residues of**

**petroleum oils or of oils obtained from bituminous minerals.**

Petroleum coke:

199

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**271311 Not calcined**

27131100 Not calcined X

**271312 Calcined**

27131200 Calcined 10 B10

**271320 Petroleum bitumen**

27132000 Petroleum bitumen A

**271390 Other residues of petroleum oils or of oils obtained from**

**bituminous minerals**

27139000 Other residues of petroleum oils or of oils obtained from

bituminous minerals

X

**2714 Bitumen and asphalt, natural; bituminous or oil shale and**

**tar sands; asphaltites and asphaltic rocks.**

**271410 Bituminous or oil shale and tar sands**

27141000 Bituminous or oil shale and tar sands 10 B10

**271490 Other**

27149010 Asphalt, natural 10 B10

27149020 Bitumen, natural 10 B10

27149030 Gilsonete 10 B10

27149090 Other 10 B10

**2715 Bituminous mixtures based on natural asphalt, on natural**

**bitumen, on petroleum bitumen, on mineral tar or on**

**mineral tar pitch (for example, bituminous mastics, cutbacks).**

**271500 Bituminous mixtures based on natural asphalt, on natural**

**bitumen, on petroleum bitumen, on mineral tar or on**

**mineral tar pitch (for example, bituminous mastics, cutbacks)**

27150010 Cut back, bituminous or asphalt 10 B10

27150090 Other 10 B10

**2716 Electrical energy.**

27160000 Electrical energy A

**2801 Fluorine, chlorine, bromine and iodine.**

**280110 Chlorine**

28011000 Chlorine 5 B10

**280120 Iodine**

28012000 Iodine 5 B10

**280130 Fluorine; bromine**

28013010 Fluorine 5 B10

200

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

28013020 Bromine 5 B10

**2802 Sulphur, sublimed or precipitated; colloidal sulphur.**

**280200 Sulphur, sublimed or precipitated; colloidal sulphur**

28020010 Sublimed sulphur 5 B10

28020020 Precipitated sulphur 5 B10

28020030 Colloidal sulphur 5 B10

**2803 Carbon (carbon blacks and other forms of carbon not**

**elsewhere specified or included).**

**280300 Carbon (carbon blacks and other forms of carbon not**

**elsewhere specified or included)**

28030010 Carbon blacks X

28030020 Acetylene black X

28030090 Other X

**2804 Hydrogen, rare gases and other non-metals.**

**280410 Hydrogen**

28041000 Hydrogen 5 B10

Rare gases:

**280421 Argon**

28042100 Argon 5 B10

**280429 Other**

28042910 Helium 5 B10

28042990 Other 5 B10

**280430 Nitrogen**

28043000 Nitrogen 5 B10

**280440 Oxygen**

28044010 Medicinal grade 5 B10

28044090 Other 5 B10

**280450 Boron; tellurium**

28045010 Boron 5 B10

28045020 Tellurium 5 B10

Silicon:

**280461 Containing by weight not less than 99.99 % of silicon**

28046100 Containing by weight not less than 99.99% of silicon 5 B10

**280469 Other**

28046900 Other 5 B10

**280470 Phosphorus**

28047010 Phosphorus,black 5 B10

28047020 Phosphorus,red 5 B10

201

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

28047030 Phosphorus,white or yellow 5 B10

**280480 Arsenic**

28048000 Arsenic 5 B10

**280490 Selenium**

28049000 Selenium 5 B10

**2805 Alkali or alkaline -earth metals; rare-earth metals, scandium**

**and yttrium, whether or not intermixed or interalloyed;**

**mercury.**

Alkali or alkaline-earth metals:

**280511 Sodium**

28051100 Sodium 5 B10

**280512 Calcium**

28051200 Calcium 5 B10

**280519 Other**

28051900 Other 5 B10

**280530 Rare-earth metals, scandium and yttrium, whether or not**

**intermixed or interalloyed**

28053000 Rare-earth metals, scandium and yttrium, whether or not

intermixed or interalloyed

5 B10

**280540 Mercury**

28054000 Mercury 5 B10

**2806 Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**

**280610 Hydrogen chloride (hydrochloric acid)**

28061000 Hydrogen chloride (hydrochloric acid) 7.5 B10

**280620 Chlorosulphuric acid**

28062000 Chlorosulphuric acid 7.5 B10

**2807 Sulphuric acid; oleum.**

**280700 Sulphuric acid; oleum**

28070010 Sulphuric acid 7.5 B10

28070020 Oleum 7.5 B10

**2808 Nitric acid; sulphonitric acids.**

**280800 Nitric acid; sulphonitric acids**

28080010 Nitric acid 7.5 B10

28080020 Sulphonitric acids 7.5 B10

**2809 Diphosphorus pentaoxide; phosphoric acid; polyphosphoric**

**acids, whether or not chemically defined.**

**280910 Diphosphorus pentaoxide**

28091000 Diphosphorus pentaoxide 7.5 B10

202

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**280920 Phosphoric acid and polyphosphoric acids**

28092010 Phosphoric acid 7.5 B10

28092020 Polyphosphoric acids 7.5 B10

**2810 Oxides of boron; boric acids.**

Oxides of boron; boric acids:

28100010 Oxides of boron 7.5 B10

28100020 Boric acids 7.5 B10

**2811 Other inorganic acids and other inorganic oxygen**

**compounds of non-metals.**

Other inorganic acids:

**281111 Hydrogen fluoride (hydrofluoric acid)**

28111100 Hydrogen fluoride (hydrofluoric acid) 7.5 B10

**281119 Other**

28111910 Hydrocyanic acid (hydrogen cyanide, prussic acid) 7.5 B10

28111920 Hypophosphorus acid (phosphinic acid) 7.5 B10

28111930 Acids of arsenic 7.5 B10

28111940 Sulphonic acid 7.5 B10

28111990 Other 7.5 B10

Other inorganic oxygen compounds of non-metals:

**281121 Carbon dioxide**

28112110 Dry ice 7.5 B10

28112190 Other 7.5 B10

**281122 Silicon dioxide**

28112200 Silicon dioxide 7.5 B10

**281129 Other**

28112910 Arsenic pentaoxide 7.5 B10

28112920 Arsenic trioxide 7.5 B10

28112930 Nitrous oxide 7.5 B10

28112940 Carbon monoxide 7.5 B10

28112950 Sulphur trioxide (sulphuric anhydride) 7.5 B10

28112990 Other 7.5 B10

**2812 Halides and halide oxides of non-metals.**

**281210 Chlorides and chloride oxides**

28121010 Phosgene(carbonyl chloride,carbonyl dichloride, carbon oxychloride,

chloroformyl chloride)

7.5 B10

Phosphorus trichloride and Phosphorus pentachloride:

28121021 Phosphorus trichloride 7.5 B10

28121022 Phosphorus pentachloride 7.5 B10

203

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

28121030 Phosphorus oxychloride 7.5 B10

Sulphur oxychloride, Sulphur monochloride, Sulphur dichloride,

Sulphur dichloride:

28121041 Sulphur oxychloride 7.5 B10

28121042 Sulphur monochloride 7.5 B10

28121043 Sulphur dichloride 7.5 B10

28121047 Thionyl chloride 7.5 B10

28121050 Silicon tetrachloride 7.5 B10

28121060 Arsenous trichloride 7.5 B10

28121090 Other 7.5 B10

**281290 Other**

28129000 Other 7.5 B10

**2813 Sulphides of non-metals; commercial phosphorus**

**trisulphide.**

**281310 Carbon disulphide**

28131000 Carbon disulphide 7.5 B10

**281390 Other**

28139010 Arsenic disulphide (artificial) 7.5 B10

28139020 Commercial phosphorus trisulphide 7.5 B10

28139090 Other 7.5 B10

**2814 Ammonia, anhydrous or in aqueous solution.**

**281410 Anhydrous ammonia**

28141000 Anhydrous ammonia 5 B10

**281420 Ammonia in aqueous solution**

28142000 Ammonia in aqueous solution 5 B10

**2815 Sodium hydroxide (caustic soda); potassium hydroxide**

**(caustic potash); peroxides of sodium or potassium.**

Sodium hydroxide (caustic soda):

**281511 Solid**

28151110 Flakes 7.5 B10

28151190 Other 7.5 B10

**281512 In aqueous solution (soda lye or liquid soda)**

28151200 In aqueous solution (soda lye or liquid soda) 7.5 B10

**281520 Potassium hydroxide (caustic potash)**

28152000 Potassium hydroxide (caustic potash) 7.5 B10

**281530 Peroxides of sodium or potassium**

28153000 Peroxides of sodium or potassium 7.5 B10

204

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2816 Hydroxide and peroxide of magnesium; oxides, hydroxides**

**and peroxides, of strontium or barium.**

**281610 Hydroxide and peroxide of magnesium**

28161010 Hydroxide of magnesium 7.5 B10

28161020 Peroxide of magnesium 7.5 B10

**281640 Oxides, hydroxides and peroxides, of strontium or barium**

28164000 Oxides, hydroxides and peroxides, of strontium or barium 7.5 B10

**2817 Zinc oxide; zinc peroxide.**

**281700 Zinc oxide; zinc peroxide**

28170010 Zinc oxide X

28170020 Zinc peroxide X

**2818 Artificial corundum, whether or not chemically defined;**

**aluminium oxide; aluminium hydroxide.**

**281810 Artificial corundum, whether or not chemically defined**

28181000 Artificial corundum, whether or not chemically defined 7.5 B10

**281820 Aluminium oxide, other than artificial corundum**

28182010 Alumina, calcined 7.5 B10

28182090 Other 7.5 B10

**281830 Aluminium hydroxide**

28183000 Aluminium hydroxide 7.5 B10

**2819 Chromium oxides and hydroxides.**

**281910 Chromium trioxide**

28191000 Chromium trioxide 7.5 B10

**281990 Other**

28199000 Other 7.5 B10

**2820 Manganese oxides.**

**282010 Manganese dioxide**

28201000 Manganese dioxide 7.5 B10

**282090 Other**

28209000 Other 7.5 B10

**2821 Iron oxides and hydroxides; earth colours containing 70 %**

**or more by weight of combined iron evaluated as Fe2O3.**

**282110 Iron oxides and hydroxides**

28211010 Iron oxides 7.5 B10

28211020 Iron hydroxides 7.5 B10

**282120 Earth colours**

28212000 Earth colours 7.5 B10

**2822 Cobalt oxides and hydroxides; commercial cobalt oxides.**

205

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**282200 Cobalt oxides and hydroxides; commercial cobalt oxides**

28220010 Cobalt oxides 7.5 B10

28220020 Cobalt hydroxides 7.5 B10

28220030 Commercial cobalt oxides 7.5 B10

**2823 Titanium oxides.**

**282300 Titanium oxides**

28230010 Titanium dioxide 7.5 B10

28230090 Other 7.5 B10

**2824 Lead oxides; red lead and orange lead.**

**282410 Lead monoxide (litharge, massicot)**

28241010 Litharge 7.5 B10

28241020 Massicot 7.5 B10

**282490 Other**

28249000 Other 7.5 B10

**2825 Hydrazine and hydroxylamine and their inorganic salts;**

**other inorganic bases; other metal oxides, hydroxides and**

**peroxides.**

**282510 Hydrazine and hydroxylamine and their inorganic salts**

28251010 Hydrazine anhydrous 7.5 B10

28251020 Hydrazine hydrate 7.5 B10

28251030 Hydrazine sulphate 7.5 B10

28251040 Hydroxylamine sulphate 7.5 B10

28251090 Other 7.5 B10

**282520 Lithium oxide and hydroxide**

28252000 Lithium oxide and hydroxide 7.5 B10

**282530 Vanadium oxides and hydroxides**

28253010 Vanadium pentaoxide flakes 7.5 B10

28253090 Other 7.5 B10

**282540 Nickel oxides and hydroxides**

28254000 Nickel oxides and hydroxides 7.5 B10

**282550 Copper oxides and hydroxides**

28255000 Copper oxides and hydroxides 7.5 B10

**282560 Germanium oxides and zirconium dioxide**

28256010 Germanium oxides 7.5 B10

28256020 Zirconium dioxide 7.5 B10

**282570 Molybdenum oxides and hydroxides**

28257010 Molybdenum trioxide 7.5 B10

28257020 Molybdic acid 7.5 B10

206

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

28257090 Other 7.5 B10

**282580 Antimony oxides**

28258000 Antimony oxides 7.5 B10

**282590 Other**

28259010 Tin oxide 7.5 B10

28259020 Cadmium oxide 7.5 B10

28259040 Calcium hydroxide 7.5 B10

28259050 Ammonium hydroxide 7.5 B10

28259090 Other 7.5 B10

**2826 Fluorides; fluorosilicates, fluoroaluminates and other**

**complex fluorine salts.**

Fluorides:

**282612 Of aluminium**

28261200 Of aluminium 7.5 B10

**282619 Other**

28261910 Magnesium fluoride 7.5 B10

28261990 Other 7.5 B10

**282630 Sodium hexafluoroaluminate (synthetic cryolite)**

28263000 Sodium hexafluoroaluminate (synthetic cryolite) 7.5 B10

**282690 Other**

28269000 Other 7.5 B10

**2827 Chlorides, chloride oxides and chloride hydroxides;**

**bromides and bromide oxides; iodides and iodide oxides.**

**282710 Ammonium chloride**

28271000 Ammonium chloride 7.5 B10

**282720 Calcium chloride**

28272000 Calcium chloride 7.5 B10

Other chlorides:

**282731 Of magnesium**

28273100 Of magnesium 7.5 B10

**282732 Of aluminium**

28273200 Of aluminium 7.5 B10

**282735 Of nickel**

28273500 Of nickel 7.5 B10

**282739 Other**

28273920 Mercurous chloride 7.5 B10

28273930 Strontium chloride 7.5 B10

28273940 Cuprous chloride 7.5 B10

207

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

28273990 Other 7.5 B10

Chloride oxides and chloride hydroxides:

**282741 Of copper**

28274110 Copper oxychloride 7.5 B10

28274190 Other 7.5 B10

**282749 Other**

28274900 Other 7.5 B10

Bromides and bromide oxides:

**282751 Bromides of sodium or of potassium**

28275110 Bromides of sodium 7.5 B10

28275120 Bromides of potassium 7.5 B10

**282759 Other**

28275910 Magnesium bromide 7.5 B10

28275990 Other 7.5 B10

**282760 Iodides and iodide oxides**

28276010 Potassium iodide 7.5 B10

28276020 Sodium iodide 7.5 B10

28276090 Other 7.5 B10

**2828 Hypochlorites; commercial calcium hypochlorite; chlorites;**

**hypobromites.**

**282810 Commercial calcium hypochlorite and other calcium**

**hypochlorites**

28281010 Commercial calcium hypochlorite (bleaching paste or powder) 7.5 B10

28281090 Other 7.5 B10

**282890 Other**

Sodium hypochlorites:

28289011 Bleaching paste or powder 7.5 B10

28289019 Other 7.5 B10

28289020 Potassium hypochlorites 7.5 B10

28289030 Sodium chlorite 7.5 B10

28289040 Aluminium chlorite 7.5 B10

28289050 Hypobromites 7.5 B10

28289060 Bleaching paste or powder of other hypochlorites 7.5 B10

28289090 Other 7.5 B10

**2829 Chlorates and perchlorates; bromates and perbromates;**

**iodates and periodates.**

Chlorates:

**282911 Of sodium**

208

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

28291100 Of sodium 7.5 B10

**282919 Other**

28291910 Barium chlorate 7.5 B10

28291920 Potassium chlorate 7.5 B10

28291930 Magnesium chlorate 7.5 B10

28291990 Other 7.5 B10

**282990 Other**

28299010 Perchlorates 7.5 B10

28299020 Bromates and perbromates 7.5 B10

28299030 Iodates and periodates 7.5 B10

**2830 Sulphides; polysulphides, whether or not chemically defined.**

**283010 Sodium sulphides**

28301000 Sodium sulphides 7.5 B10

**283090 Other**

28309010 Sulphides 7.5 B10

28309020 Polysulphides 7.5 B10

**2831 Dithionites and sulphoxylates.**

**283110 Of sodium**

28311010 Sodium dithionites (sodium hydrosulphite) 7.5 B10

28311020 Sodium sulphoxylates (including sodium formaldehyde

sulphoxylate)

7.5 B10

**283190 Other**

28319010 Dithionites 7.5 B10

28319020 Sulphoxylates 7.5 B10

**2832 Sulphites; thiosulphates.**

**283210 Sodium sulphites**

28321010 Sodium bisulphite 7.5 B10

28321020 Sodium hydrosulphite 7.5 B10

28321090 Other 7.5 B10

**283220 Other sulphites**

28322010 Potassium metabisulphite 7.5 B10

28322020 Magnesium sulphite 7.5 B10

28322090 Other 7.5 B10

**283230 Thiosulphates**

28323010 Sodium thiosulphate (hypo) 7.5 B10

28323020 Magnesium thiosulphate 7.5 B10

28323090 Other 7.5 B10

**2833 Sulphates; alums; peroxosulphates (persulphates).**

209

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Sodium sulphates:

**283311 Disodium sulphate**

28331100 Disodium sulphate 7.5 B10

**283319 Other**

28331910 Sodium hydrogen sulphate (acid sulphate) 7.5 B10

28331920 Sodium pyrosulphate 7.5 B10

28331990 Other 7.5 B10

Other sulphates:

**283321 Of magnesium**

28332100 Of magnesium 7.5 B10

**283322 Of aluminium**

28332210 Aluminium sulphate (iron free) 7.5 B10

28332290 Other 7.5 B10

**283324 Of nickel**

28332400 Of nickel 7.5 B10

**283325 Of copper**

28332500 Of copper 7.5 B10

**283327 Of barium**

28332700 Of barium 7.5 B10

**283329 Other**

28332910 Ferrous sulphate 7.5 B10

28332930 Quinidine sulphate 7.5 B10

28332940 Manganese sulphate 7.5 B10

28332950 Strontium sulphate 7.5 B10

28332990 Other 7.5 B10

**283330 Alums**

28333010 Ammonium alum 7.5 B10

28333020 Ferric ammonium alum 7.5 B10

28333030 Potash alum 7.5 B10

28333090 Other 7.5 B10

**283340 Peroxosulphates (persulphates)**

28334000 Peroxosulphates (persulphates) 7.5 B10

**2834 Nitrites; nitrates.**

**283410 Nitrites**

28341010 Sodium nitrite 7.5 B10

28341090 Other 7.5 B10

Nitrates:

**283421 Of potassium**

210

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

28342100 Of potassium 7.5 B10

**283429 Other**

28342910 Strontium nitrate 7.5 B10

28342920 Magnesium nitrate 7.5 B10

28342930 Barium nitrate 7.5 B10

28342990 Other 7.5 B10

**2835 Phosphinates (hypophosphites), phosphonates (phosphites)**

**and phosphates; polyphosphates, whether or not chemically**

**defined.**

**283510 Phosphinates (hypophosphites) and phosphonates**

**(phosphites)**

28351010 Calcium hypophosphite 7.5 B10

28351020 Magnesium hypophosphite 7.5 B10

28351090 Other 7.5 B10

Phosphates:

**283522 Of mono- or disodium**

28352200 Of mono-or disodium 7.5 B10

**283524 Of potassium**

28352400 Of potassium 7.5 B10

**283525 Calcium hydrogenorthophosphate (“dicalcium phosphate”)**

28352500 Calcium hydrogenorthophosphate ("dicalcium phosphate") 7.5 B10

**283526 Other phosphates of calcium**

28352610 Calcium monobasic phosphate 7.5 B10

28352620 Calcium tribasic phosphate 7.5 B10

28352690 Other 7.5 B10

**283529 Other**

28352910 Magnesium phosphate, monobasic 7.5 B10

28352920 Magnesium phosphate, dibasic 7.5 B10

28352930 Magnesium phosphate, tribasic 7.5 B10

28352940 Sodium hexametaphosphate 7.5 B10

28352990 Other 7.5 B10

Polyphosphates:

**283531 Sodium triphosphate (sodium tripolyphosphate)**

28353100 Sodium triphosphate (sodium tripoly-phosphate) 7.5 B10

**283539 Other**

28353900 Other 7.5 B10

**2836 Carbonates; peroxocarbonates (percarbonates); commercial**

**ammonium carbonate.**

211

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**283620 Disodium carbonate**

28362010 Disodium carbonate, dense 7.5 B10

28362020 Disodium carbonate, light 7.5 B10

28362090 Other 7.5 B10

**283630 Sodium hydrogencarbonate (sodium bicarbonate)**

28363000 Sodium hydrogencarbonate (sodium bicarbonate) 7.5 B10

**283640 Potassium carbonates**

28364000 Potassium carbonates 7.5 B10

**283650 Calcium carbonate**

28365000 Calcium carbonate 7.5 B10

**283660 Barium carbonate**

28366000 Barium carbonate 7.5 B10

Other:

**283691 Lithium carbonates**

28369100 Lithium carbonates 7.5 B10

**283692 Strontium carbonate**

28369200 Strontium carbonate 7.5 B10

**283699 Other**

28369910 Percarbonates 7.5 B10

28369920 Magnesium carbonate 7.5 B10

28369930 Aluminium bicarbonate 7.5 B10

28369990 Other 7.5 B10

**2837 Cyanides, cyanide oxides and complex cyanides.**

Cyanides and cyanide oxides:

**283711 Of sodium**

28371100 Of sodium 7.5 B10

**283719 Other**

28371910 Potassium cyanide 7.5 B10

28371920 Double cyanide of potassium and sodium 7.5 B10

28371990 Other 7.5 B10

**283720 Complex cyanides**

28372010 Ammonium sulphocyanide 7.5 B10

28372020 Potassium ferricyanide 7.5 B10

28372030 Potassium ferrocyanide 7.5 B10

28372040 Sodium ferrocyanide 7.5 B10

28372050 Sodium nitroprusside (sodium nitroferricyanide) 7.5 B10

28372090 Other 7.5 B10

**2839 Silicates; commercial alkali metal silicates.**

212

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Of sodium:

**283911 Sodium metasilicates**

28391100 Sodium metasilicates 7.5 B10

**283919 Other**

28391900 Other 7.5 B10

**283990 Other**

28399010 Magnesium trisilicate 7.5 B10

28399090 Other 7.5 B10

**2840 Borates; peroxoborates (perborates).**

Disodium tetraborate (refined borax):

**284011 Anhydrous**

28401100 Anhydrous 7.5 B10

**284019 Other**

28401900 Other 7.5 B10

**284020 Other borates**

28402010 Magnesium borate 7.5 B10

28402090 Other 7.5 B10

**284030 Peroxoborates (perborates)**

28403000 Peroxoborates (perborates) 7.5 B10

**2841 Salts of oxometallic or peroxometallic acids.**

**284130 Sodium dichromate**

28413000 Sodium dichromate 7.5 B10

**284150 Other chromates and dichromates; peroxochromates**

28415010 Sodium chromate 7.5 B10

28415090 Other 7.5 B10

Manganites, manganates and permanganates:

**284161 Potassium permanganate**

28416100 Potassium permanganate 7.5 B10

**284169 Other**

28416900 Other 7.5 B10

**284170 Molybdates**

28417010 Aluminium molybdate 7.5 B10

28417020 Sodium molybdate 7.5 B10

28417090 Other 7.5 B10

**284180 Tungstates (wolframates)**

28418010 Sodium tungstate 7.5 B10

28418020 Magnesium tungstate 7.5 B10

28418090 Other 7.5 B10

213

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**284190 Other**

28419000 Other 7.5 B10

**2842 Other salts of inorganic acids or peroxoacids (including**

**aluminosilicates whether or not chemically defined), other**

**than azides.**

**284210 Double or complex silicates, including aluminosilicates**

**whether or not chemically defined**

28421000 Double or complex silicates, including aluminosilicates,whether

or not chemically defined

7.5 B10

**284290 Other**

28429010 Arsenites and arsenates 7.5 B10

28429020 Bichromates and dichromates 7.5 B10

28429090 Other 7.5 B10

**2843 Colloidal precious metals; inorganic or organic compounds**

**of precious metals, whether or not chemically defined;**

**amalgams of precious metals.**

**284310 Colloidal precious metals**

28431010 Of gold 7.5 B10

28431020 Of silver 7.5 B10

28431090 Other 7.5 B10

Silver compounds:

**284321 Silver nitrate**

28432100 Silver nitrate 7.5 B10

**284329 Other**

28432900 Other 7.5 B10

**284330 Gold compounds**

28433000 Gold compounds 7.5 B10

**284390 Other compounds; amalgams**

Other compounds:

28439011 Sodium aurous thiosulphate 7.5 B10

28439012 Noble metal solutions of platinum, rhodium and palladinium 7.5 B10

28439019 Other 7.5 B10

28439020 Amalgams 7.5 B10

**2844 Radioactive chemical elements and radioactive isotopes**

**(including the fissile or fertile chemical elements and**

**isotopes) and their compounds; mixtures and residues**

**containing these products.**

214

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**284410 Natural uranium and its compounds; alloys, dispersions**

**(including cermets), ceramic products and mixtures**

**containing natural uranium or natural uranium compounds**

28441000 Natural uranium and its compounds; alloys, dispersions

(including cermets), ceramic products and mixtures containing

natural uranium or natural uranium compounds

7.5 B10

**284420 Uranium enriched in U 235 and its compounds; plutonium**

**and its compounds; alloys, dispersions (including cermets),**

**ceramic products and mixtures containing uranium enriched**

**in U 235, plutonium or compounds of these products**

28442000 Uranium enriched in U235 and its compounds; plutonium and its

compounds; alloys, dispersions(including cermets), ceramic

products and mixtures containing uranium enriched in U235,

plutonium or compounds of these products

7.5 B10

**284430 Uranium depleted in U 235 and its compounds; thorium and**

**its compounds; alloys, dispersions (including cermets),**

**ceramic products and mixtures containing uranium depleted**

**in U 235, thorium or compounds of these products**

28443010 Uranium depleted in U235 and thorium and their alloys,

unwrought or wrought and compounds thereof

7.5 B10

Compounds of thorium or of uranium depleted in U235:

28443021 Thorium oxide 7.5 B10

28443022 Thorium hydroxide 7.5 B10

28443023 Thorium nitrate 7.5 B10

28443029 Other 7.5 B10

28443030 Waste and scrap of uranium depleted in U235 or of thorium 7.5 B10

28443090 Other 7.5 B10

**284440 Radioactive elements and isotopes and compounds other**

**than those of subheading 2844.10, 2844.20 or 2844.30; alloys,**

**dispersions (including cermets), ceramic products and**

**mixtures containing these elements, isotopes or compounds;**

**radioactive residues**

28444000 Radioactive elements and isotopes and compounds other than

those of sub-heading 2844 10, 2844 20 or 2844 30; alloys,

dispersions (including cermets), ceramic products and mixtures

containing these elements, isotopes or compounds; radioactive

residues

7.5 B10

**284450 Spent (irradiated) fuel elements (cartridges) of nuclear**

**reactors**

28445000 Spent (irradiated) fuel elements (cartridges) of nuclear reactors 7.5 B10

215

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2845 Isotopes other than those of heading 28.44; compounds,**

**inorganic or organic, of such isotopes, whether or not**

**chemically defined.**

**284510 Heavy water (deuterium oxide)**

28451000 Heavy water (deuterium oxide) 7.5 B10

**284590 Other**

28459010 Nuclear fuels not elsewhere included or specified 7.5 B10

28459090 Other 7.5 B10

**2846 Compounds, inorganic or organic, of rare-earth metals, of**

**yttrium or of scandium or of mixtures of these metals.**

**284610 Cerium compounds**

28461010 Cerium oxides 7.5 B10

28461090 Other 7.5 B10

**284690 Other**

28469010 Rare-earth oxides not elsewhere included or specified 7.5 B10

28469020 Rare-earth fluorides not elsewhere included or specified 7.5 B10

28469030 Rare-earth chlorides not elsewhere included or specified 7.5 B10

28469090 Other 7.5 B10

**2847 Hydrogen peroxide, whether or not solidified with urea.**

28470000 Hydrogen peroxide, whether or not solidified with urea 7.5 B10

**2848 Phosphides, whether or not chemically defined, excluding**

**ferrophosphorus.**

**284800 Phosphides, whether or not chemically defined, excluding**

**ferrophosphorus**

28480010 Of copper(phosphor copper), containing more than 15% by

weight of phosphorus

7.5 B10

28480020 Of zinc 7.5 B10

28480090 Other 7.5 B10

**2849 Carbides, whether or not chemically defined.**

**284910 Of calcium**

28491000 Of calcium 7.5 B10

**284920 Of silicon**

28492010 Carborundum 7.5 B10

28492090 Other 7.5 B10

**284990 Other**

28499010 Boron carbide 7.5 B10

28499020 Tungsten carbide 7.5 B10

28499090 Other 7.5 B10

216

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2850 Hydrides, nitrides, azides, silicides and borides, whether or**

**not chemically defined, other than compounds which are also**

**carbides of heading 28.49.**

**285000 Hydrides, nitrides, azides, silicides and borides, whether or**

**not chemically defined, other than compounds which are also**

**carbides of heading 28.49**

28500010 Hydrides 7.5 B10

28500020 Nitrides 7.5 B10

28500030 Azides 7.5 B10

Silicides:

28500041 Of calcium 7.5 B10

28500049 Other 7.5 B10

28500050 Borides 7.5 B10

**2852 Compounds, inorganic or organic, of mercury, excluding**

**amalgams.**

28520000 Compounds,inorganic or organic,of mercury,excluding amalgams 7.5 B10

**2853 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.**

**285300 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**

28530010 Distilled or conductivity water and water of similar purity 7.5 B10

28530020 Liquid air, whether or not any fraction of rare gases has been

removed

7.5 B10

28530030 Compressed air 7.5 B10

28530040 Amalgams,other than of precious metals 7.5 B10

Other:

28530091 Cyanogen chloride [(CN) Cl] 7.5 B10

28530099 Other 7.5 B10

**2901 Acyclic hydrocarbons.**

**290110 Saturated**

29011000 Saturated 7.5 B10

Unsaturated:

**290121 Ethylene**

29012100 Ethylene 7.5 B10

217

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**290122 Propene (propylene)**

29012200 Propene (propylene) 7.5 B10

**290123 Butene (butylene) and isomers thereof**

29012300 Butene (butylene) and isomers thereof 7.5 B10

**290124 Buta-1,3-diene and isoprene**

29012400 Buta-1,3-diene and isoprene 7.5 B10

**290129 Other**

29012910 Acetylene, whether or not in dissolved condition 7.5 B10

29012920 Heptene (Heptylene) 7.5 B10

29012990 Other 7.5 B10

**2902 Cyclic hydrocarbons.**

Cyclanes, cyclenes and cycloterpenes:

**290211 Cyclohexane**

29021100 Cyclohexane 7.5 B10

**290219 Other**

29021900 Other 7.5 B10

**290220 Benzene**

29022000 Benzene 7.5 B10

**290230 Toluene**

29023000 Toluene 7.5 B10

Xylenes:

**290241 *o* -Xylene**

29024100 o-Xylene 7.5 B10

**290242 *m* -Xylene**

29024200 m-Xylene 7.5 B10

**290243 *p* -Xylene**

29024300 p-Xylene 7.5 B10

**290244 Mixed xylene isomers**

29024400 Mixed xylene isomers 7.5 B10

**290250 Styrene**

29025000 Styrene 7.5 B10

**290260 Ethylbenzene**

29026000 Ethylbenzene 7.5 B10

**290270 Cumene**

29027000 Cumene X

**290290 Other**

29029010 Dipentene 7.5 B10

29029020 Diphenyl methane 7.5 B10

218

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29029030 Dodecyclic benzenes(excluding mixed alkylarenes) 7.5 B10

29029040 Napthalene pure 7.5 B10

29029050 Isobutyl benzene 7.5 B10

29029090 Other 7.5 B10

**2903 Halogenated derivatives of hydrocarbons.**

Saturated chlorinated derivatives of acyclic hydrocarbons:

**290311 Chloromethane (methyl chloride) and chloroethane (ethyl**

**chloride)**

29031110 Chloromethane (methyl chloride) 7.5 B10

29031120 Chloroethane (ethyl chloride) 7.5 B10

**290312 Dichloromethane (methylene chloride)**

29031200 Dichloromethane (methylene chloride) 7.5 B10

**290313 Chloroform (trichloromethane)**

29031300 Chloroform (trichloro methane) 7.5 B10

**290314 Carbon tetrachloride**

29031400 Carbon tetrachloride 7.5 B10

**290315 Ethylene dichloride (ISO)(1,2-dichloroethane)**

29031500 Ethylene dichloride(ISO)(1,2-dichloroethane) 7.5 B10

**290319 Other**

29031910 Tetrachloroethane 7.5 B10

29031920 Trichloroethane 7.5 B10

29031990 Other 7.5 B10

Unsaturated chlorinated derivatives of acyclic hydrocarbons:

**290321 Vinyl chloride (chloroethylene)**

29032100 Vinyl chloride (chloroethylene) 7.5 B10

**290322 Trichloroethylene**

29032200 Trichloroethylene 7.5 B10

**290323 Tetrachloroethylene (perchloroethylene)**

29032300 Tetrachloroethylene (perchloroethylene) 7.5 B10

**290329 Other**

29032900 Other X

Fluorinated, brominated or iodinated derivatives of acyclic

hydrocarbons:

**290331 Ethylene dibromide(ISO)(1,2-dibromoethane)**

29033100 Ethylene dibromide(ISO)(1,2-dibromoethane) X

**290339 Other**

Fluorinated derivatives:

29033911 1-Propene,1,1,3,3,3 pentafluro-2-(trifluoromethyl)(PFIB) X

219

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29033919 Other X

29033920 Brominated derivative X

29033930 Iodinated derivatives X

29033990 Other X

Halogenated derivatives of acyclic hydrocarbons containing two

or more different halogens:

**290341 Trichlorofluoromethane**

29034100 Trichlorofluoromethane 7.5 B10

**290342 Dichlorodifluoromethane**

29034200 Dichlorodifluoromethane 7.5 B10

**290343 Trichlorotrifluoroethanes**

29034300 Trichlorotrifluoroethanes 7.5 B10

**290344 Dichlorotetrafluoroethanes and chloropentafluoroethane**

29034410 1,2-Dichlorotetra-fluoroethane 7.5 B10

29034420 Chloropentafluoroethane 7.5 B10

29034490 Other 7.5 B10

**290345 Other derivatives perhalogenated only with fluorine and**

**chlorine**

Chlorotrifluoromethane, Pentachlorofluoroethane,

Tetrachlorodifluoroethane:

29034511 Chlorotrifluoromethane 7.5 B10

29034512 Pentachlorofluoroethane 7.5 B10

29034513 Tetrachlorodifluoroethane 7.5 B10

Heptachlorodifluoropropane, Hexachlorodifluoropropane,

Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane,

Trichloropentafluoropropane, Dichlorohexafluoropropane,

Chloroheptafluoropropane:

29034521 Heptachlorodifluoropropane 7.5 B10

29034522 Hexachlorodifluoropropane 7.5 B10

29034523 Pentachlorotrifluoropropane 7.5 B10

29034524 Tetrachlorotetrafluoropropane 7.5 B10

29034525 Trichloropentafluoropropane 7.5 B10

29034526 Dichlorohexafluoropropane 7.5 B10

29034527 Chloroheptafluoropropane 7.5 B10

29034590 Other 7.5 B10

**290346 Bromochlorodifluoromethane, bromotrifluoromethane and**

**dibromotetrafluoroethanes**

29034610 Bromochlorodifluoromethane 7.5 B10

220

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29034620 Bromotrifluoromethane 7.5 B10

29034630 Dibromotetrafluoroethanes 7.5 B10

**290347 Other perhalogenated derivatives**

29034700 Other perhalogenated derivatives 7.5 B10

**290349 Other**

29034910 Halogenated derivatives of methane, ethane or propane

halogenated only with fluorine and chlorine (HCFCS)

7.5 B10

29034990 Other 7.5 B10

Halogenated derivatives of cyclanic, cyclenic or cycloterpenic

hydrocarbons:

**290351 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including**

**lindane (ISO, INN)**

29035100 1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)),including

lindane(ISO,INN)

7.5 B10

**290352 Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)**

29035200 Aldrin(ISO), chlordane(ISO) and heptachlor(ISO) X

**290359 Other**

29035900 Other X

Halogenated derivatives of aromatic hydrocarbons:

**290361 Chlorobenzene, *o* -dichlorobenzene and *p* -dichlorobenzene**

29036110 Chlorobenzene (monochloro) 7.5 B10

29036120 Ortho dichlorobenzene 7.5 B10

29036130 Para dichlorobenzene 7.5 B10

**290362 Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane**

**(INN), 1,1,1-trichloro-2,2-bis(*p* -chlorophenyl)ethane)**

29036210 Hexachlorobenzene(ISO) 7.5 B10

DDT(ISO)(clofenotane(INN),1,1,1-trichloro-2,2-bis(pchlorophenyl)(

ethane):

29036221 DDT-Technical 75 Wdp 7.5 B10

29036229 Other 7.5 B10

**290369 Other**

29036910 Chlorofluorobenzene 7.5 B10

29036920 Benzalchloride(benzyl dichloride) 7.5 B10

29036930 Benzotrichloride 7.5 B10

29036940 Benzylchloride 7.5 B10

29036950 Parachloro toluene(4-chloromethyl benzene) 7.5 B10

29036960 Napthalene, chlorinated 7.5 B10

29036970 Chlorofluoro aniline 7.5 B10

221

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29036990 Other 7.5 B10

**2904 Sulphonated, nitrated or nitrosated derivatives of**

**hydrocarbons, whether or not halogenated.**

**290410 Derivatives containing only sulpho groups, their salts and**

**ethyl esters**

29041010 Benzene sulphonic acid 7.5 B10

29041020 1,5 Napthelene disulphonic acid (Armstrong's acid) 7.5 B10

29041030 Napthelene sulphonic acid 7.5 B10

29041040 Vinyl sulphone 7.5 B10

29041090 Other 7.5 B10

**290420 Derivatives containing only nitro or only nitroso groups**

29042010 Nitrobenzene 7.5 B10

29042020 Meta dinitrobenzene 7.5 B10

29042030 Meta nitrotoluene 7.5 B10

29042040 Ortho nitrotoluene 7.5 B10

29042050 Para nitrotoluene 7.5 B10

29042060 Dinitrotoluene 7.5 B10

29042090 Other 7.5 B10

**290490 Other**

29049010 2,5 dichloro nitrobenzene 7.5 B10

29049020 Dinitrochlorobenzene 7.5 B10

29049030 Meta nitrochlorobenzene 7.5 B10

29049040 Ortho nitrochlorobenzene 7.5 B10

29049050 Para nitrochlorobenzene 7.5 B10

29049060 2-nitrochlorotoluene 7.5 B10

29049070 Sodium meta nitrobenzene sulphonate 7.5 B10

29049080 Chloropicrin(Trichloronitro-Methane) 7.5 B10

29049090 Other 7.5 B10

**2905 Acyclic alcohols and their halogenated, sulphonated, nitrated**

**or nitrosated derivatives.**

Saturated monohydric alcohols:

**290511 Methanol (methyl alcohol)**

29051100 Methanol (methyl alcohol) X

**290512 Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl**

**alcohol)**

29051210 Propyl alcohol X

29051220 Isopropyl alcohol X

**290513 Butan-1-ol (n-butyl alcohol)**

222

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29051300 Butan-1-ol (n-butyl alcohol) 7.5 B10

**290514 Other butanols**

29051410 Ethambutol, ethambutol Hcl X

29051420 Salbutamol sulphate X

29051430 Amino butanol X

29051490 Other X

**290516 Octanol (octyl alcohol) and isomers thereof**

29051610 Dimethyl octanol X

29051620 2-ethyl hexanol X

29051690 Other X

**290517 Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol)**

**and octadecan-1-ol (stearyl alcohol)**

29051700 Dodecan-1-ol (lauryl alcohol),hexadecan-1-ol (cetyl alcohol) and

octadecan-1-ol (stearyl alcohol)

7.5 B10

**290519 Other**

29051910 2-Butanol, 3, 3-dimethyl- X

29051990 other X

Unsaturated monohydric alcohols:

**290522 Acyclic terpene alcohols**

29052210 Citranellol 7.5 B10

29052220 Geraniol 7.5 B10

29052230 Linalool 7.5 B10

29052240 Rhodinol 7.5 B10

29052290 Other 7.5 B10

**290529 Other**

29052900 Other X

Diols:

**290531 Ethylene glycol (ethanediol)**

29053100 Ethylene glycol(ethanediol) X

**290532 Propylene glycol (propane-1,2-diol)**

29053200 Propylene glycol(propane-1,2-diol) X

**290539 Other**

29053910 1,4/1,3/2,3-butylene glycol X

29053990 Other X

Other polyhydric alcohols:

**290541 2-Ethyl-2-(hydroxymethyl)propane-1,3-**

**diol(trimethylolpropane)**

223

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29054100 2‑Ethyl-2-(hydroxymethyl) propane-1,3-diol(trimethylolropane) X

**290542 Pentaerythritol**

29054210 Dipentaerythritol 7.5 B10

29054290 Other 7.5 B10

**290543 Mannitol**

29054300 Mannitol 10 B10

**290544 D-glucitol (sorbitol)**

29054400 D-glucitol (Sorbitol) 10 B10

**290545 Glycerol**

29054500 Glycerol X

**290549 Other**

29054900 Other 7.5 B10

Halogenated, sulphonated, nitrated or nitrosated derivatives of

acyclic alcohols:

**290551 Ethchlorvynol (INN)**

29055100 Ethchlorvynol (INN) 7.5 B10

**290559 Other**

29055900 Other 7.5 B10

**2906 Cyclic alcohols and their halogenated, sulphonated, nitrated**

**or nitrosated derivatives.**

Cyclanic, cyclenic or cycloterpenic:

**290611 Menthol**

29061100 Menthol 7.5 B10

**290612 Cyclohexanol, methylcyclohexanols and**

**dimethylcyclohexanols**

29061200 Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols 7.5 B10

**290613 Sterols and inositols**

29061310 Cholesterol 7.5 B10

29061390 Other 7.5 B10

**290619 Other**

29061910 Borneol 7.5 B10

29061990 Other 7.5 B10

Aromatic:

**290621 Benzyl alcohol**

29062100 Benzyl alcohol 7.5 B10

**290629 Other**

224

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29062910 Cinnamic alcohol X

29062920 Phenylethyl alcohol 7.5 B10

29062990 Other 7.5 B10

**2907 Phenols; phenol-alcohols.**

Monophenols:

**290711 Phenol (hydroxybenzene) and its salts**

29071110 Phenol, as pure carbolic acid X

29071190 Other X

**290712 Cresols and their salts**

29071210 Para cresols (p-cresols) 7.5 B10

29071220 Cresylic acid 7.5 B10

29071290 Other 7.5 B10

**290713 Octylphenol, nonylphenol and their isomers; salts thereof**

29071300 Octylphenol, nonylphenol and their isomers; salts thereof 7.5 B10

**290715 Naphthols and their salts**

29071510 Alpha naphthols 7.5 B10

29071520 Beta naphthols 7.5 B10

29071590 Other 7.5 B10

**290719 Other**

29071910 *o* -Phenyl phenols X

29071920 *p* -Phenyl phenols X

29071930 Thymol X

29071940 Para tartiary butyl phenol X

29071950 Alkyl Phenols X

29071990 Other X

Polyphenols; phenol-alcohols:

**290721 Resorcinol and its salts**

29072100 Resorcinol and its salts 7.5 B10

**290722 Hydroquinone (quinol) and its salts**

29072200 Hydroquinone (quinol) and its salts 7.5 B10

**290723 4,4'-Isopropylidenediphenol (bisphenol A,**

**diphenylolpropane) and its salts**

29072300 4,4'-isopropylidenediphenol (bis-phenol A, diphenylolpropane)

and its salts

7.5 B10

**290729 Other**

29072910 1,5-Dihydroxy naphthalene X

29072990 Other X

225

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2908 Halogenated, sulphonated, nitrated or nitrosated derivatives**

**of phenols or phenol-alcohols.**

Derivatives containing only halogen substituents and their salts:

**290811 Pentachlorophenol (ISO)**

29081100 Pentachlorophenol (ISO) 7.5 B10

**290819 Other**

29081900 Other 7.5 B10

Other:

**290891 Dinoseb (ISO) and its salts**

29089100 Dinoseb (ISO) and its salts X

**290899 Other**

29089910 Para nitrophenol X

29089920 Musk xylol X

29089990 Other X

**2909 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols,**

**alcohol peroxides, ether peroxides, ketone peroxides (whether**

**or not chemically defined), and their halogenated,**

**sulphonated, nitrated or nitrosated derivatives.**

Acyclic ethers and their halogenated, sulphonated, nitrated or

nitrosated derivatives:

**290911 Diethyl ether**

29091100 Diethyl ether 7.5 B10

**290919 Other**

29091900 Other X

**290920 Cyclanic, cyclenic or cycloterpenic ethers and their**

**halogenated, sulphonated, nitrated or nitrosated derivatives**

29092000 Cyclanic, cyclenic or cycloterpenic ethers and their halogenated,

sulphonated, nitrated or nitrosated derivatives

7.5 B10

**290930 Aromatic ethers and their halogenated, sulphonated,**

**nitrated or nitrosated derivatives**

Anisole and their derivatives:

29093011 4-chloro-2-nitro anisole X

29093012 Ortho nitro anisole X

29093019 Other X

29093020 Diphenyl oxide X

29093030 Musk ambrette X

29093090 Other X

226

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Ether-alcohols and their halogenated, sulphonated, nitrated or

nitrosated derivatives:

**290941 2,2'-Oxydiethanol (diethylene glycol, digol)**

29094100 2,2'-Oxydiethanol (diethylene glycol, digol) 7.5 B10

**290943 Monobutyl ethers of ethylene glycol or of diethylene glycol**

29094300 Monobutyl ethers of ethylene glycol or of diethylene glycol 7.5 B10

**290944 Other monoalkylethers of ethylene glycol or of diethylene**

**glycol**

29094400 Other monoalkylethers of ethylene glycol or of diethylene glycol 7.5 B10

**290949 Other**

29094900 Other X

**290950 Ether-phenols, ether-alcohol-phenols and their halogenated,**

**sulphonated, nitrated or nitrosated derivatives**

29095010 Guaiacol 7.5 B10

29095020 Isoeugenol 7.5 B10

29095030 Potassium guaiacol sulphonate 7.5 B10

29095090 Other 7.5 B10

**290960 Alcohol peroxides, ether peroxides, ketone peroxides and**

**their halogenated, sulphonated, nitrated or nitrosated**

**derivatives**

29096000 Alcohol peroxides, ether peroxides, ketone peroxides and their

halogenated, sulphonated, nitrated or nitrosated derivatives

7.5 B10

**2910 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with**

**a three-membered ring, and their halogenated, sulphonated,**

**nitrated or nitrosated derivatives.**

**291010 Oxirane (ethylene oxide)**

29101000 Oxirane (ethylene oxide) 7.5 B10

**291020 Methyloxirane (propylene oxide)**

29102000 Methyloxirane (propylene oxide) 7.5 B10

**291030 1-Chloro-2,3-epoxypropane (epichlorohydrin)**

29103000 1-chloro-2,3-epoxypropane (epichlorohydrin) 7.5 B10

**291040 Dieldrin (ISO, INN)**

29104000 Dieldrin (ISO, INN) X

**291090 Other**

29109000 Other X

**2911 Acetals and hemiacetals, whether or not with other oxygen**

**function, and their halogenated, sulphonated, nitrated or**

**nitrosated derivatives.**

227

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**291100** Acetals and hemiacetals, whether or not with other oxygen

function, and their halogenated, sulphonated, nitrated or

nitrosated derivatives

29110010 Acetals and hemiacetals, whether or not with other oxygen

function

7.5 B10

29110090 Other 7.5 B10

**2912 Aldehydes, whether or not with other oxygen function; cyclic**

**polymers of aldehydes; paraformaldehyde.**

Acyclic aldehydes without other oxygen function:

**291211 Methanal (formaldehyde)**

29121100 Methanal (formaldehyde) 7.5 B10

**291212 Ethanal (acetaldehyde)**

29121200 Ethanal (acetaldehyde) 7.5 B10

**291219 Other**

29121910 Crotonaldehyde X

29121920 Heptaldehyde (heptanal) 7.5 B10

29121930 Glyoxal 7.5 B10

29121990 Other 7.5 B10

Cyclic aldehydes without other oxygen function:

**291221 Benzaldehyde**

29122100 Benzaldehyde 7.5 B10

**291229 Other**

29122910 Cinnamic aldehyde X

29122920 Phenyl acetaldehyde X

29122990 Other X

**291230 Aldehyde-alcohols**

29123000 Aldehyde alcohols 7.5 B10

Aldehyde-ethers, aldehyde-phenols and aldehydes with other

oxygen function:

**291241 Vanillin (4-hydroxy-3-methoxybenzaldehyde)**

29124100 Vanillin (4-hydroxy-3-methoxybenzaldehyde) 7.5 B10

**291242 Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)**

29124200 Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde) 7.5 B10

**291249 Other**

29124910 Anisic aldehyde (Anisaldehyde) 7.5 B10

29124920 Heliotropin (piperonyl aldehyde) 7.5 B10

29124930 Thiacetazone 7.5 B10

29124940 3,4,5-trimethoxy-benzaldehyde 7.5 B10

228

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29124990 Other 7.5 B10

**291250 Cyclic polymers of aldehydes**

29125000 Cyclic polymers of aldehydes 7.5 B10

**291260 Paraformaldehyde**

29126000 Paraformaldehyde 7.5 B10

**2913 Halogenated, sulphonated, nitrated or nitrosated derivatives**

**of products of heading 29.12.**

**291300 Halogenated, sulphonated, nitrated or nitrosated derivatives**

**of products of heading 29.12**

29130010 Ortho-chloro-benzaldehyde 7.5 B10

29130090 Other 7.5 B10

Acyclic ketones without other oxygen function:

**2914 Ketones and quinones, whether or not with other oxygen**

**function, and their halogenated, sulphonated, nitrated or**

**nitrosated derivatives.**

Acyclic ketones without other oxygen function:

**291411 Acetone**

29141100 Acetone X

**291412 Butanone (methyl ethyl ketone)**

29141200 Butanone (methyl ethyl ketone) 7.5 B10

**291413 4-Methylpentan-2-one (methyl isobutyl ketone)**

29141300 4-methylpentan-2-one (methyl isobutyl ketone) 7.5 B10

**291419 Other**

29141910 Isophoron X

29141990 Other X

Cyclanic, cyclenic or cycloterpenic ketones without other oxygen

function:

**291421 Camphor**

29142110 Natural 7.5 B10

29142120 Synthetic 7.5 B10

**291422 Cyclohexanone and methylcyclohexanones**

29142200 Cyclohexanone and methyl-cyclohexanones X

**291423 Ionones and methylionones**

29142310 Beta-ionone 7.5 B10

29142320 Pseudo ionone 7.5 B10

29142390 Other 7.5 B10

**291429 Other**

29142910 L-caravone X

229

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29142990 Other X

Aromatic ketones without other oxygen function:

**291431 Phenylacetone (phenylpropan-2-one)**

29143100 Phenylacetone (phenylpropan-2-one) 7.5 B10

**291439 Other**

29143910 Aceto phenone X

29143920 Benzanthrone X

29143930 Benzophenone X

29143940 Dibenzanthrone (violanthrone) X

29143990 Other X

**291440 Ketone-alcohols and ketone-aldehydes**

29144000 Ketone-alcohols and ketone-aldehydes 7.5 B10

**291450 Ketone-phenols and ketones with other oxygen function**

29145000 Ketone-phenols and ketones with other oxygen function 7.5 B10

Quinones:

**291461 Anthraquinone**

29146100 Anthraquinone 7.5 B10

**291469 Other**

29146910 1,4 dihydroxy anthraquinone (quinizarin) X

29146920 Methyl anthraquinone X

29146990 Other X

**291470 Halogenated, sulphonated, nitrated or nitrosated derivatives**

29147010 1-chloro anthra quinone 7.5 B10

29147020 Musk ketone 7.5 B10

29147090 Other 7.5 B10

**2915 Saturated acyclic monocarboxylic acids and their**

**anhydrides, halides, peroxides and peroxyacids; their**

**halogenated, sulphonated, nitrated or nitrosated derivatives.**

Formic acid, its salts and esters:

**291511 Formic acid**

29151100 Formic acid 7.5 B10

**291512 Salts of formic acid**

29151210 Sodium formate 7.5 B10

29151290 Other 7.5 B10

**291513 Esters of formic acid**

29151300 Esters of formic acid 7.5 B10

Acetic acid and its salts; acetic anhydride:

**291521 Acetic acid**

230

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29152100 Acetic acid X

**291524 Acetic anhydride**

29152400 Acetic anhydride 7.5 B10

**291529 Other**

29152910 Calcium acetate X

29152920 Magnesium acetate X

29152930 Manganese acetate X

29152990 Other X

Esters of acetic acid:

**291531 Ethyl acetate**

29153100 Ethyl acetate 7.5 B10

**291532 Vinyl acetate**

29153200 Vinyl acetate X

**291533 *n* -Butyl acetate**

29153300 n-Butyl acetate 7.5 B10

**291536 Dinoseb (ISO) acetate**

29153600 Dinoseb(ISO) acetate 7.5 B10

**291539 Other**

29153910 Benzyl acetate 7.5 B10

29153920 Bornyl acetate and iso bornyl acetate 7.5 B10

29153930 Linalyl acetate 7.5 B10

29153940 Methyl acetate 7.5 B10

29153950 Phenyl propyl acetate 7.5 B10

29153960 Terpinyl acetate 7.5 B10

29153990 Other 7.5 B10

**291540 Mono-, di- or trichloroacetic acids, their salts and esters**

29154010 Monochloroacetic acid, their salts and esters 7.5 B10

29154020 Dichloroacetic acid, their salts and esters 7.5 B10

29154030 Trichloroacetic acid, their salts and esters 7.5 B10

**291550 Propionic acid, its salts and esters**

29155000 Propionic acid, its salts and esters 7.5 B10

**291560 Butanoic acids, pentanoic acids, their salts and esters**

29156010 Butanoic acids, their salts and esters 7.5 B10

29156020 Pentanoic acids, their salts and esters 7.5 B10

**291570 Palmitic acid, stearic acid, their salts and esters**

29157010 Palmitic acid X

29157020 Stearic acid X

29157030 Glycerol monostearate X

231

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29157040 H.C.O.Fatty acid (including 12-hydroxy stearic acid) X

29157050 D.C.O. Fatty acid X

29157090 Other X

**291590 Other**

29159010 Acetyl chloride X

29159020 Octoic acid (caprylic acid) X

29159030 Hexoic acid (caproic acid) X

29159090 Other X

**2916 Unsaturated acyclic monocarboxylic acids, cyclic**

**monocarboxylic acids, their anhydrides, halides, peroxides**

**and peroxyacids; their halogenated, sulphonated, nitrated or**

**nitrosated derivatives.**

Unsaturated acyclic monocarboxylic acids, their anhydrides,

halides, peroxides, peroxyacids their derivatives:

**291611 Acrylic acid and its salts**

29161100 Acrylic acid and its salts X

**291612 Esters of acrylic acid**

29161210 Butyl acrylate X

29161290 Other X

**291613 Methacrylic acid and its salts**

29161310 Methacrylic acid X

29161320 Salts of methacrylic acid X

**291614 Esters of methacrylic acid**

29161400 Esters of methacrylic acid X

**291615 Oleic, linoleic or linolenic acids, their salts and esters**

29161510 Oleic acid 7.5 B10

29161590 Other 7.5 B10

**291619 Other**

29161910 Undecylenic acid X

29161920 Bismuth compounds of unsaturated acyclic monoacids X

29161930 Potassium compounds of unsaturated acyclic monoacids X

29161940 Sodium compounds of unsaturated acyclic monoacids X

29161950 Esters of unsaturated acyclic monoacids not elsewhere specified X

29161960 Sorbic acid X

29161990 Other X

**291620 Cyclanic, cyclenic or cycloterpenic monocarboxylic acids,**

**their anhydrides, halides, peroxides, peroxyacids and their**

**derivatives**

232

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29162000 Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their

anhydrides, halides, peroxides, peroxyacids and their derivatives

7.5 B10

Aromatic monocarboxylic acids, their anhydrides, halides,

peroxides, peroxyacids and their derivatives:

**291631 Benzoic acid, its salts and esters**

29163110 Benzoic acid X

29163120 Benzyl benzoate X

29163130 Methyl benzoate X

29163140 Sodium benzoate X

29163150 Benzocaine (ethylpara-amino benzoate) X

29163160 Orthochloro benzoic acid X

29163190 Other X

**291632 Benzoyl peroxide and benzoyl chloride**

29163200 Benzoyl peroxide and benzoyl chloride 7.5 B10

**291634 Phenylacetic acid and its salts**

29163400 Phenylacetic acid and its salts 7.5 B10

**291635 Esters of phenylacetic acid**

29163500 Esters of phenylacetic acid 7.5 B10

**291636 Binapacryl (ISO)**

29163600 Binapacryl(ISO) X

**291639 Other**

29163910 Cinnamic acid X

29163920 Bismuth compounds of aromatic monoacids X

29163930 Potassium compounds of aromatic monoacids X

29163940 Sodium compounds of aromatic monoacids X

29163950 Esters of aromatic monoacids not elsewhere specified X

29163990 Other X

**2917 Polycarboxylic acids, their anhydrides, halides, peroxides**

**and peroxyacids; their halogenated, sulphonated, nitrated or**

**nitrosated derivatives.**

Acyclic polycarboxylic acids, their anhydrides, halides, peroxides,

peroxyacids and their derivatives:

**291711 Oxalic acid, its salts and esters**

29171110 Oxalic acid 7.5 B10

29171120 Calcium oxalate 7.5 B10

29171130 Strontium oxalate 7.5 B10

29171140 Diethyl oxalate 7.5 B10

233

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29171190 Other 7.5 B10

**291712 Adipic acid, its salts and esters**

29171200 Adipic acid, its salts and esters X

**291713 Azelaic acid, sebacic acid, their salts and esters**

29171300 Azelaic acid, sebacic acid, their salts and esters 7.5 B10

**291714 Maleic anhydride**

29171400 Maleic anhydride 7.5 B10

**291719 Other**

29171910 Maleic acid X

29171920 Malonic acid X

29171930 Succinic acid X

29171940 Ferrous fumarate X

29171950 Fumaric acid X

29171960 Itaconic acid X

29171970 Ethoxy methylene malonate, diethyl malonate X

29171990 Other X

**291720 Cyclanic, cyclenic or cycloterpenic polycarboxylic acids,**

**their anhydrides, halides, peroxides, peroxyacids and their**

**derivatives**

29172000 Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their

anhydrides, halides, peroxides, peroxyacids and their derivatives

7.5 B10

Aromatic polycarboxylic acids, their anhydrides, halides,

peroxides, peroxyacids and their derivatives:

**291732 Dioctyl orthophthalates**

29173200 Dioctyl orthophthalates X

**291733 Dinonyl or didecyl orthophthalates**

29173300 Dinonyl or didecyl orthophthalates 7.5 B10

**291734 Other esters of orthophthalic acid**

29173400 Other esters of orthophthalic acid 7.5 B10

**291735 Phthalic anhydride**

29173500 Phthalic anhydride 7.5 B10

**291736 Terephthalic acid and its salts**

29173600 Terephthalic acid and its salts X

**291737 Dimethyl terephthalate**

29173700 Dimethyl terephthalate X

**291739 Other**

29173910 Dibutyl phthalate 7.5 B10

234

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29173920 Dioctyl phthalate X

29173930 Phthalic acid X

29173940 Dimethyl phthalate X

29173950 Trimellitic Anhydride X

29173960 Isophthalic Acid 7.5 B10

29173990 Other 7.5 B10

**2918 Carboxylic acids with additional oxygen function and their**

**anhydrides, halides, peroxides and peroxyacids; their**

**halogenated, sulphonated, nitrated or nitrosated derivatives.**

Carboxylic acids with alcohol function but without other oxygen

function, their anhydrides, halides, peroxides, peroxyacids and

their derivatives:

**291811 Lactic acid, its salts and esters**

29181110 Lactic acid 7.5 B10

29181120 Calcium lactate 7.5 B10

29181190 Other 7.5 B10

**291812 Tartaric acid**

29181200 Tartaric acid 7.5 B10

**291813 Salts and esters of tartaric acid**

29181310 Potassium bitartrate X

29181320 Metroprolol tartrate X

29181390 Other X

**291814 Citric acid**

29181400 Citric acid 7.5 B10

**291815 Salts and esters of citric acid**

29181510 Potassium citrate 7.5 B10

29181520 Sodium citrate 7.5 B10

29181530 Bismuth citrate 7.5 B10

29181540 Disodium hydrogen citrate 7.5 B10

29181550 Ferric ammonium citrate 7.5 B10

29181590 Other 7.5 B10

**291816 Gluconic acid, its salts and esters**

29181610 Calcium gluconate X

29181620 Ferrous gluconate X

29181690 Other X

**291818 Chlorobenzilate (ISO)**

29181800 Chlorobenzilate(ISO) 7.5 B10

**291819 Other**

235

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29181910 Benzene acetic acid, alpha-hydroxy-alpha-phenyl- 7.5 B10

29181990 Other 7.5 B10

Carboxylic acids with phenol function but without other oxygen

function, their anhydrides, halides, peroxides, peroxyacids and

their derivatives:

**291821 Salicylic acid and its salts**

29182110 Salicylic acid 7.5 B10

29182120 Sodium salicylate 7.5 B10

29182190 Other 7.5 B10

**291822 O-Acetylsalicylic acid, its salts and esters**

29182200 O-Acetylsalicylic acid, its salts and esters 7.5 B10

**291823 Other esters of salicylic acid and their salts**

29182310 Methyl salicylate X

29182320 Amino salicylate X

29182330 Salicylamide X

29182390 Other X

**291829 Other**

29182910 Gallic acid X

29182920 Beta hydroxy napthoic acid X

29182930 Propyl gallate X

29182990 Other X

**291830 Carboxylic acids with aldehyde or ketone function but**

**without other oxygen function, their anhydrides, halides,**

**peroxides, peroxyacids and their derivatives**

Peroxyacids and their derivatives:

29183010 Levulinic acid 7.5 B10

29183020 Ethyl aceto acetate (acetoacetic ester) 7.5 B10

29183030 Nalidixic acid 7.5 B10

29183040 Methyl aceto acetate X

29183090 Other X

Other:

**291891 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts**

**and esters**

29189100 2,4,5-T(ISO)(2,4,5-trichlorophenoxyacetic acid),its salt and

esters

7.5 B10

**291899 Other**

29189900 Other 7.5 B10

236

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2919 Phosphoric esters and their salts, including lactophosphates;**

**their halogenated, sulphonated, nitrated or nitrosated**

**derivatives.**

**291910 Tris(2,3-dibromopropyl) phosphate**

29191000 Tris(2,3-dibromopropyl) phosphate X

**291990 Other**

29199010 Glycerophosphoric acid X

29199020 Calcium glycerophosphate X

29199030 Iron glycerophosphate X

29199040 Sodium glycerophosphate X

29199050 Tricresyl phosphate X

29199090 Other X

**2920 Esters of other inorganic acids of non-metals (excluding**

**esters of hydrogen halides) and their salts; their halogenated,**

**sulphonated, nitrated or nitrosated derivatives.**

Thiophosphoric esters (phosphorothioates) and their salts; their

halogenated, sulphonated, nitrated or nitrosated derivatives:

**292011 Parathion (ISO) and parathion-methyl (ISO)**

**(methylparathion)**

29201100 Parathion(ISO) and parathion-methyl(ISO)(methylparathion) 7.5 B10

**292019 Other**

29201910 Phosphorothioic acid,S[2-(diethyl amino) ethyl]O,O-Diethyl ester 7.5 B10

29201920 Thiophosphoric ester (phosphorothioates) and their salts; their

halogenated, sulphonated, nitrated or nitrosated derivatives

7.5 B10

29201990 Other 7.5 B10

**292090 Other**

29209010 Diethyl sulphate X

29209020 Dimethyl sulphate X

29209030 Tris (2,3 Di-bromopropyl) phosphate X

Other:

29209041 Trimethyl Phosphite X

29209042 Triethyl Phosphite X

29209043 Dimethyl Phosphite X

29209044 Diethyl Phosphite X

29209045 O,O,Dimethyl Methyl Phosphonate X

29209047 Phosphonic Acid,Methyl-compound with (aminoimino methyl)

urea(1:1)

X

237

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29209048 1-Propanminium N,N,N-trimethyl-3- [1-oxo-9-octadecenyl)

amino]- ,(Z)-methyl methylphosphonate

X

29209051 Phosphonic acid,[methyl-bis (5-ethyl-2-methyl-2-oxido-1,3,2-

dioxaphophorinan-5-yl) methyl] ester

X

29209052 Phosphonic acid [methyl- (5-ethyl-2-methyl 2-oxido-1,3,2-

dioxaphophorinan-5-yl) methyl] ester

X

29209053 Phosphonic acid, propyl-dimethyl ester X

29209054 Phosphonous acid, methyl-diethyl ester X

29209055 Phosphonic acid,ethyl- X

29209056 Phosphonic acid,propyl- X

29209057 Phosphinic acid,methyl- X

29209058 Phosphonochloridic acid, methyl-,methyl ester X

29209061 Phosphonothioic dichloride, ethyl- X

29209062 Phosphonic acid,methyl- X

29209063 Phosphonic acid,ethyl-,dimethyl ester X

29209064 Phosphonic dichloride, methyl- X

29209065 Phosphonous dichloride,methyl- X

29209066 Phosphonic acid,ethyl-,diethyl ester X

29209099 Other X

**2921 Amine -function compounds.**

Acyclic monoamines and their derivatives; salts thereof:

**292111 Methylamine, di-or trimethylamine and their salts**

29211110 Dimethyl formide 7.5 B10

29211190 Other 7.5 B10

**292119 Other**

2-Chloro N,N-Di-isopropyl ethylamine

and Ethanamine, 2-Chloro-N, N-dimethyl:

29211911 2-Chloro N,N-Di-isopropyl ethylamine 7.5 B10

29211914 Ethanamine, 2-Chloro-N, N-dimethyl 7.5 B10

29211990 Other 7.5 B10

Acyclic polyamines and their derivatives; salts thereof:

**292121 Ethylenediamine and its salts**

29212100 Ethylenediamine and its salts 7.5 B10

**292122 Hexamethylenediamine and its salts**

29212200 Hexamethylenediamine and its salts 7.5 B10

**292129 Other**

29212910 Hexamethylene tetramine (hexamine) not put up as fuel or

medicament

7.5 B10

238

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29212920 Trimethylene triniframine 7.5 B10

29212990 Other 7.5 B10

**292130 Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and**

**their derivatives; salts thereof**

29213010 Cyclohexylamine 7.5 B10

29213090 Other 7.5 B10

Aromatic monoamines and their derivatives; salts thereof:

**292141 Aniline and its salts**

29214110 Aniline 7.5 B10

29214120 Aniline hydrochloride 7.5 B10

29214190 Other 7.5 B10

**292142 Aniline derivatives and their salts**

Para chloroaniline,ortho chloro

paranitroaniline,dichloroaniline,2,6-dichloro paranitroaniline,2-4-

5-trichoroaniline:

29214211 Para chloroaniline 7.5 B10

29214212 Ortho chloro paranitroaniline 7.5 B10

29214213 Dichloroaniline 7.5 B10

29214214 2-6-dichloro paranitroaniline 7.5 B10

29214215 2-4-5-trichloroaniline 7.5 B10

Benzyl ethyl aniline, ethyl aniline, diethylaniline, dimethylaniline,

meta nitroaniline, Para nitroaniline:

29214221 Benzyl ethyl aniline 7.5 B10

29214222 Diethylaniline 7.5 B10

29214223 Dimethylaniline 7.5 B10

29214224 Ethyl aniline 7.5 B10

29214225 Meta nitroaniline 7.5 B10

29214226 Para nitroaniline 7.5 B10

2-amino 3,5 xylne sulphonic acid, Benzyl ethyl aniline sulphonic

acid, metanillic acid (meta amino benzene sulphonic

acid),Sulphanillic acid (para aminobenzene sulphonic acid para

aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa

(1-alpha methyl-3, 4-dihydroxyphenylaniline):

29214231 2-amino 3,5 xylne sulphonic acid 7.5 B10

29214232 Benzyl ethyl aniline sulphonic acid 7.5 B10

29214233 Metanillic acid (meta amino benzene sulphonic acid) 7.5 B10

29214234 Sulphanillic acid (para aminobenzene sulphonic acid para aniline

sulphonic acid)

7.5 B10

239

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29214235 Ethyl hydroxy ethylaniline 7.5 B10

29214236 Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline) 7.5 B10

29214290 Other 7.5 B10

**292143 Toluidines and their derivatives; salts thereof**

29214310 Diethyl toluidine 7.5 B10

29214320 Dimethyl toluidine 7.5 B10

29214330 Ortho toluidine 7.5 B10

29214340 Meta toluidine 7.5 B10

29214350 Para toluidine 7.5 B10

29214360 2-Chloro-5-toluidine-4-sulphonic acid 7.5 B10

29214370 2-Chloro-4-toluidine-5-sulphonic acid(sodium salt) 7.5 B10

29214380 4-Toluidine-3-sulphonic acid 7.5 B10

29214390 Other 7.5 B10

**292144 Diphenylamine and its derivatives; salts thereof**

29214410 Diphenylamine 7.5 B10

29214490 Other 7.5 B10

**292145 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine**

**(beta-naphthylamine) and their derivatives; salts thereof**

Alpha naphthylamine,Phenyl alpha naphthylamine,Phenyl beta

naphthylamine, Amino F-acid, Aminolineli-R-acid,Sodium

naphthionate:

29214511 Alpha naphthylamine 7.5 B10

29214512 Phenyl alpha naphthylamine 7.5 B10

29214513 Phenyl beta naphthylamine 7.5 B10

29214514 Amino F-acid 7.5 B10

29214515 Aminolineli-R-acid 7.5 B10

29214516 Sodium naphthionate 7.5 B10

Bronner’s acid (2-naphthylamine-6-sulphonic acid), cleve’s

acid(1-naphthylamine-6-sulphonic acid), epsilon acid (1-

naphthylamine-3,8-disulphonic acid), koch’s acid (1-

naphthylamine-3,6,8-trisulphonic acid), Laurent’s acid (1-

naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-

1-sulphonic acid):

29214521 Bronner’s acid (2-naphthylamine-6-sulphonic acid) 7.5 B10

29214522 Cleve’s acid(1-naphthylamine-6-sulphonic acid) 7.5 B10

29214523 Epsilon acid (1-naphthylamine-3,8-disulphonic acid) 7.5 B10

29214524 Koch’s acid (1-naphthylamine-3,6,8-trisulphonic acid) 7.5 B10

29214525 Laurent’s acid (1-naphthylamine-5-sulphonic acid) 7.5 B10

240

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29214526 Tobias acid (2-naphthylamine-1-sulphonic acid) 7.5 B10

Naphthionic acid (1-naphthylamine-4-sulphonic acid), Para tolyl

peri acid (para tolyl-1-naphthylamine8-sulphonic acid), phenyl

peri acid (phenyl-1-naphthylamine-8-sulphonic acid):

29214531 Naphthionic acid (1-naphthylamine-4-sulphonic acid) 7.5 B10

29214532 Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid) 7.5 B10

29214533 Phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid) 7.5 B10

29214590 Other 7.5 B10

**292146 Amfetamine (INN), benzfetamine (INN), dexamfetamine**

**(INN), etilamfetamine (INN), fencamfamin (INN), lefetamine**

**(INN), levamfetamine (INN), mefenorex (INN) and**

**phentermine (INN); salts thereof**

29214600 Amfetamine (INN),benzfetamine(INN)dexamfetamine

(INN),etilamfetamine(INN)fencamfamin(INN),lefetamine(INN),l

evamfetamine(INN),mefenorex(INN) and phentermine(INN);

salts thereof

7.5 B10

**292149 Other**

29214910 Xylidines 7.5 B10

29214990 Other 7.5 B10

Aromatic polyamines and their derivatives; salts thereof:

**292151 *o-, m-, p-* Phenylenediamine, diaminotoluenes, and their**

**derivatives; salts thereof**

29215110 O-phenylenediamine 7.5 B10

29215120 M-phenylenediamine (m-di aminobenzene) 7.5 B10

29215130 P-phenylenediamine 7.5 B10

29215140 O-diaminotoluene 7.5 B10

29215150 M-diaminotoluene 7.5 B10

29215160 P-diaminotoluene 7.5 B10

29215170 Para-amino acetanilide 7.5 B10

29215180 Meta toluylene diamine 7.5 B10

29215190 Other 7.5 B10

**292159 Other**

29215910 Benzidine 7.5 B10

29215920 Benzidine dihydrochloride 7.5 B10

29215930 3,3 dichlorobenzidine dihydrochloride sulphate 7.5 B10

29215990 Other 7.5 B10

**2922 Oxygen-function amino-compounds.**

241

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Amino-alcohols, other than those containing more than one kind

of oxygen function, their ethers and esters; salts thereof:

**292211 Monoethanolamine and its salts**

2-Hydroxy N,N-Diisopropyl Ethylamine,N,N-Diethyl Amino

ethyl Chloride Hydrocholoride,Di-ethyl Amino ethanethiol

Hydrochloride,Di-Methyl Amino ethanethiol Hydrochloride,Di-

Methyl Amino ethanethiol,Di-Methyl Amino ethanethiol

Hydrochloride:

29221111 2-Hydroxy N,N-Diisopropyl Ethylamine 7.5 B10

29221112 N,N-Diethyl Amino ethyl Chloride Hydrocholoride 7.5 B10

29221113 Di-ethyl Amino ethanethiol Hydrochloride 7.5 B10

29221114 Di-Methyl Amino ethyl chloride Hydrochloride 7.5 B10

29221115 Di-Methyl Amino ethanethiol 7.5 B10

29221116 Di-Methyl Amino ethanethiol Hydrochloride 7.5 B10

29221190 Other 7.5 B10

**292212 Diethanolamine and its salts**

Ethyldiethanolamine and Methyldiethanolamine:

29221211 Ethyldiethanolamine 7.5 B10

29221212 Methyldiethanolamine 7.5 B10

29221290 Other 7.5 B10

**292213 Triethanolamine and its salts**

29221300 Triethanolamine and its salts 7.5 B10

**292214 Dextropropoxyphene (INN) and its salts**

29221400 Dextropropoxyphene(INN) and its salts 7.5 B10

**292219 Other**

29221910 Diethyl amino ethanethiol 7.5 B10

29221920 Ethanol,2-[bis(1-methylethyl)amino] - 7.5 B10

29221930 Ethanethiol,2-(diethylamino)- 7.5 B10

29221990 Other 7.5 B10

Amino-naphthols and other amino-phenols, other than those

containing more than one kind of oxygen function, their ethers

and esters; salts thereof:

**292221 Aminohydroxynaphthalenesulphonic acids and their salts**

29222110 Amino-g-acid 7.5 B10

29222120 Amino-j-acid 7.5 B10

29222130 1-amino-2-naphthol-4-sulphonic acid 7.5 B10

29222140 Gamma acid 7.5 B10

29222150 J acid (2-amino-5-naphthol-7-sulphonic acid) 7.5 B10

242

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29222160 H acid 7.5 B10

29222170 Ortho phenyl sulphonyl H-acid 7.5 B10

29222180 Chicago acid 7.5 B10

29222190 Other 7.5 B10

**292229 Other**

2-amino 4-nitrophenol,Meta aminophenol,Para

aminophenol,Meta diethyl amino-phenol:

29222911 2-amino 4-nitrophenol 7.5 B10

29222912 Meta aminophenol 7.5 B10

29222913 Para aminophenol 7.5 B10

29222914 Meta diethyl amino-phenol 7.5 B10

2-amino-1-phenol-4-sulphonic acid,6-nitro-0-aminophenol-4-

sulphonic acid,Phenyl gamma acid (phenyl 2-amino-naphthol-6-

sulphonic acid),Phenyl J acid (phenyl-2-amino-8 naphthol-7-

sulphonic acid),S acid, peri acid (1-amino-8-naphthol-4-4-

sulphoxinic acid, 1-naphthylamine-8-sulphonic acid),Metaphenylene

diamine-4-sulphonic acid:

29222921 2-amino-1-phenol-4-sulphonic acid 7.5 B10

29222922 6-nitro-0-aminophenol-4-sulphonic acid 7.5 B10

29222923 Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid) 7.5 B10

29222924 Phenyl J acid (phenyl-2-amino-8 naphthol-7-sulphonic acid) 7.5 B10

29222925 S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-

naphthylamine-8-sulphonic acid)

7.5 B10

29222926 Meta-phenylene diamine-4-sulphonic acid 7.5 B10

N-methyl-para-aminophenol sulphate (motol),2,5 dimethoxy

aniline,Para acetyl aminophenol (paracetamol),Para

cresidine,Picramic acid (T-grade):

29222931 N-methyl-para-aminophenol sulphate (motol) 7.5 B10

29222932 2,5 dimethoxy aniline 7.5 B10

29222933 Para acetyl aminophenol (paracetamol) 7.5 B10

29222934 Para cresidine 7.5 B10

29222935 Picramic acid (T-grade) 7.5 B10

29222990 Other 7.5 B10

Amino-aldehydes, amino-ketones and amino-quinones, other than

those containing more than one kind of oxygen function; salts

thereof:

**292231 Amfepramone (INN), methadone (INN) and normethadone**

**(INN); salts thereof**

243

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29223100 Amfepramone(INN),methadone(INN) and

normethadone(INN);salts thereof

7.5 B10

**292239 Other**

29223900 Other 7.5 B10

Amino-acids, other than those containing more than one kind of

oxygen function, and their esters; salts thereof:

**292241 Lysine and its esters; salts thereof**

29224100 Lysine and its esters; salts thereof 7.5 B10

**292242 Glutamic acid and its salts**

29224210 Glutamic acid 7.5 B10

29224220 Monosodium glutamate 7.5 B10

29224290 Other 7.5 B10

**292243 Anthranilic acid and its salts**

29224300 Anthranilic acid and its salts 7.5 B10

**292244 Tilidine (INN) and its salts**

29224400 Tilidine (INN) and its salts 7.5 B10

**292249 Other**

29224910 Amino acetic acid (glycine) 7.5 B10

29224920 N-methyl taurine 7.5 B10

29224990 Other 7.5 B10

**292250 Amino-alcohol-phenols, amino-acid-phenols and other**

**amino-compounds with oxygen function**

Para-amino-salicylic acid,Methyl anthranilate,Procaine

hydrochloride,Amino anisic acid anilide,L-tyrosine (phydroxyphenyl

amine):

29225011 Para-amino-salicylic acid 7.5 B10

29225012 Methyl anthranilate 7.5 B10

29225013 Procaine hydrochloride 7.5 B10

29225014 Amino anisic acid anilide 7.5 B10

29225015 L-tyrosine (p-hydroxyphenyl amine) 7.5 B10

Frusemide,aminodial,N-acetyl anthranilic acid,domperidone:

29225021 Frusemide 7.5 B10

29225022 Aminodial 7.5 B10

29225023 N-acetyl anthranilic acid 7.5 B10

29225024 Domperidone 7.5 B10

29225090 Other 7.5 B10

244

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2923 Quaternary ammonium salts and hydroxides; lecithins and**

**other phosphoaminolipids, whether or not chemically**

**defined.**

**292310 Choline and its salts**

29231000 Choline and its salts 7.5 B10

**292320 Lecithins and other phosphoaminolipids**

29232010 Lecithins 7.5 B10

29232090 Other 7.5 B10

**292390 Other**

29239000 Other 7.5 B10

**2924 Carboxyamide-function compounds; amide-function**

**compounds of carbonic acid.**

Acyclic amides(including acyclic carbamates)and their

derivatives; salts thereof:

**292411 Meprobamate (INN)**

29241100 Meprobamate (INN) 7.5 B10

**292412 Fluoroacetamide (ISO), monocrotophos (ISO) and**

**phosphamidon (ISO)**

29241200 Fluoroacetamide(ISO),monocrotophos(ISO) and

phosphamidon(ISO)

7.5 B10

**292419 Other**

29241900 Other 7.5 B10

Cyclic amides (including cyclic carbamates) and their derivatives;

salts thereof:

**292421 Ureines and their derivatives; salts thereof**

29242110 Diethyl diphenyl urea 7.5 B10

29242120 Dimethyl diphenyl urea (zentralin) 7.5 B10

29242130 Parachloro benzene sulphonyl urea 7.5 B10

29242190 Other 7.5 B10

**292423 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its**

**salts**

29242300 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts 7.5 B10

**292424 Ethinamate (INN)**

29242400 Ethinamate (INN) 7.5 B10

**292429 Other**

29242910 Acetanilide 7.5 B10

29242920 Aceto acetanilide 7.5 B10

29242930 Aceto acetic ortho chloranilide 7.5 B10

245

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29242940 Aceto acetic para chloranilide 7.5 B10

29242950 Phenyl acetamide 7.5 B10

29242960 Pyrazinamide (pyrazine carboxamide) 7.5 B10

29242990 Other 7.5 B10

**2925 Carboxyimide-function compounds (including saccharin and**

**its salts) and imine-function compounds.**

Imides and their derivatives; salts thereof:

**292511 Saccharin and its salts**

29251100 Saccharin and its salts 7.5 B10

**292512 Glutethimide (INN)**

29251200 Glutethimide (INN) 7.5 B10

**292519 Other**

29251900 Other 7.5 B10

Imines and their derivatives; salts thereof:

**292521 Chlordimeform (ISO)**

29252100 Chlordimeform(ISO) 7.5 B10

**292529 Other**

29252910 Guanidine nitrate 7.5 B10

29252990 Other 7.5 B10

**2926 Nitrile-function compounds.**

**292610 Acrylonitrile**

29261000 Acrylonitrile 7.5 B10

**292620 1-Cyanoguanidine (dicyandiamide)**

29262000 1-Cyanoguanidine (dicyandiamide) 7.5 B10

**292630 Fenproporex (INN) and its salts; methadone (INN)**

**intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)**

29263000 Fenproporex (INN) and its salts;methadone (INN) intermediate

(4-cyano-2-Dimethy lamino-4, 4-diphenylbutane)

7.5 B10

**292690 Other**

29269000 Other 7.5 B10

**2927 Diazo-, azo- or azoxy-compounds.**

**292700 Diazo-, azo- or azoxy-compounds**

29270010 Para amino-azo-benzene 7.5 B10

29270090 Other 7.5 B10

**2928 Organic derivatives of hydrazine or of hydroxylamine.**

**292800 Organic derivatives of hydrazine or of hydroxylamine**

29280010 Isoniazid 7.5 B10

29280090 Other 7.5 B10

246

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**2929 Compounds with other nitrogen function.**

**292910 Isocyanates**

29291010 Phenyl isocyanate 7.5 B10

29291020 Toluene di-isocyanate 7.5 B10

29291090 Other 7.5 B10

**292990 Other**

29299000 Other 7.5 B10

**2930 Organo-sulphur compounds.**

**293020 Thiocarbamates and dithiocarbamates**

29302000 Thiocarbamates and dithiocarbamates 7.5 B10

**293030 Thiuram mono-, di- or terasulphides**

29303000 Thiuram mono-, di or tetrasulphides 7.5 B10

**293040 Methionine**

29304000 Methionine 7.5 B10

**293050 Captafol (ISO) and methamidophos (ISO)**

29305000 Captafol(ISO) and methamidophos(ISO) X

**293090 Other**

29309010 Thiourea (sulphourea) X

29309020 Calcium salts of methionine X

29309030 Thio sulphonic acid X

29309040 L-cystine (alpha-amino beta-thiopropionic acid)-sulphur

containing amino acid

X

29309050 Sulphinic acid X

29309060 Sulphoxide X

29309070 Mercaptan X

29309080 Allyl isothiocyanate X

Other:

29309091 Ethanol,2,2-thiobis- X

29309099 Other X

**2931 Other organo-inorganic compounds.**

**293100 Other organo-inorganic compounds**

29310020 Organo-arsenic compounds X

29310030 Tetraethyllead X

29310090 Other X

**2932 Heterocyclic compounds with oxygen hetero-atom(s) only.**

Compounds containing an unfused furan ring (whether or not

hydrogenated) in the structure:

**293211 Tetrahydrofuran**

247

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29321100 Tetrahydrofuran 7.5 B10

**293212 2-Furaldehyde (furfuraldehyde)**

29321200 2-Furaldehyde (furfuraldehyde) 7.5 B10

**293213 Furfuryl alcohol and tetrahydrofurfuryl alcohol**

29321300 Furfuryl alcohol and tetrahydrofurfuryl alcohol 7.5 B10

**293219 Other**

29321910 Hydroxy dibenzfuran carboxylic acid 7.5 B10

29321990 Other 7.5 B10

Lactones:

**293221 Coumarin, methylcoumarins and ethylcoumarins**

29322100 Coumarin, methylcoumarins and ethylcoumarins 7.5 B10

**293229 Other lactones**

29322910 Phenolphthalein 7.5 B10

29322990 Other 7.5 B10

Other:

**293291 Isosafrole**

29329100 Isosafrole 7.5 B10

**293292 1-(1,3-Benzodioxol-5-yl)propan-2-one**

29329200 1-(1,3-Benzodioxol-5-yl) propan-2-one 7.5 B10

**293293 Piperonal**

29329300 Piperonal 7.5 B10

**293294 Safrole**

29329400 Safrole 7.5 B10

**293295 Tetrahydrocannabinols (all isomers)**

29329500 Tetrahydrocannabinols (all isomers) 7.5 B10

**293299 Other**

29329900 Other 7.5 B10

**2933 Heterocyclic compounds with nitrogen hetero-atom(s) only.**

Compounds containing an unfused pyrazole ring (whether or not

hydrogenated) in the structure:

**293311 Phenazone (antipyrin) and its derivatives**

29331100 Phenazone (antipyrin) and its derivates 7.5 B10

**293319 Other**

29331910 3-carboxy (para sulpho-phenyl)-5-pyrazolone 7.5 B10

29331920 1 (2,5-dichloro-4-sulpho phenyl)—3-methyl-5-pyrazolone 7.5 B10

29331930 3-methyl-1(4-sulpho-O-toluyl-5-pyrazolone) 7.5 B10

29331940 Phenylmethylpyrazolone 7.5 B10

29331950 1-phenyl-5-pyrazolone-3-carboxylic acid ethylester 7.5 B10

248

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29331960 1-(m-sulphophenyl)-3-pyrazolone 7.5 B10

29331970 Analgin 7.5 B10

29331980 Oxyphenbutazone 7.5 B10

29331990 Other 7.5 B10

Compounds containing an unfused imidazole ring (whether or not

hydrogenated) in the structure:

**293321 Hydantoin and its derivatives**

29332100 Hydantoin and its derivatives 7.5 B10

**293329 Other**

29332910 Tinidazole 7.5 B10

29332920 Metronidazole, metronidiazole benzoate 7.5 B10

29332930 Mebendazole 7.5 B10

29332940 Dimetridazole 7.5 B10

29332950 Albendazole 7.5 B10

29332990 Other 7.5 B10

Compounds containing an unfused pyridine ring (whether or not

hydrogenated) in the structure:

**293331 Pyridine and its salts**

29333100 Pyridine and its salts 7.5 B10

**293332 Piperidine and its salts**

29333200 Piperidine and its salts 7.5 B10

**293333 Alfentanil (INN), anileridine (INN), bezitramide (INN),**

**bromazepam (INN), difenoxin (INN), diphenoxylate (INN),**

**dipipanone (INN), fentanyl (INN), ketobemidone (INN),**

**methylphenidate (INN), pentazocine (INN), pethidine (INN),**

**pethidine (INN) intermediate A, phencyclidine (INN) (PCP),**

**phenoperidine (INN), pipradrol (INN), piritramide (INN),**

**propiram (INN) and trimeperidine (INN); salts thereof**

29333300 Alfentanil (INN), anileridine (INN), bezitramide (INN),

bromazepam (INN), difenoxin (INN), diphenoxylate (INN),

dipipanone (INN), fentanyl (INN), ketobemidone (INN),

methylphenidate (INN), pentazocine (INN), pethidine (INN),

pethidine intermediate A, phencyclndine (INN) (PCP),

phenoperidine (INN), pipradrol (INN), piritramide (INN),

propiram (INN) and trimeperidine (INN); salts thereof

7.5 B10

**293339 Other**

Derivatives of pyridine:

29333911 Amino pyridine 7.5 B10

29333912 Alpha picoline (2-methyl pyridine) 7.5 B10

249

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29333913 Gamma picoline (4-methyl pyridine) 7.5 B10

29333914 Chloropheniramine maleate 7.5 B10

29333915 Diphenoxylate hydrochloride 7.5 B10

29333916 Beta picoline (3-methyl pyridine) 7.5 B10

29333917 Morpholine 7.5 B10

29333918 Lutidine (Dimethyl Pyridine) 7.5 B10

29333919 Other 7.5 B10

29333920 Piperidine and its derivatives 7.5 B10

29333930 1-Azabicyclo (2.2.2.) octan-3-ol 7.5 B10

29333990 Other 7.5 B10

Compounds containing in the structure a quinoline or

isoquinoline ring-system (whether or not hydrogenated), not

further fused:

**293341 Levorphanol (INN) and its salts**

29334100 Levorphanol (INN) and its salts 7.5 B10

**293349 Other**

29334900 Other 7.5 B10

Compounds containing a pyrimidine ring (whether or not

hydrogenated) or piperazine ring in the structure:

**293352 Malonylurea (barbituric acid) and its salts**

29335200 Malonylurea (barbituric acid) and its salts 7.5 B10

**293353 Allobarbital (INN), amobarbital (INN), barbital (INN),**

**butalbital (INN), butobarbital, cyclobarbital (INN),**

**methylphenobarbital (INN), pentobarbital (INN),**

**phenobarbital (INN), secbutabarbital (INN), secobarbital**

**(INN) and vinylbital (INN); salts thereof**

29335300 Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital

(INN), butobarbital (INN), cyclobarbital (INN),

methylphenobarbital (INN), pentobarbital (INN), secbutabarbital

(INN),phenobarbital(INN), secobarbital (INN), and vinylbital

(INN); salts thereof

7.5 B10

**293354 Other derivatives of malonylurea (barbituric acid); salts**

**thereof**

29335400 Other derivatives of malonylurea (barbituric acid); salts thereof 7.5 B10

**293355 Loprazolam (INN), mecloqualone (INN), methaqualone**

**(INN) and zipeprol (INN); salts thereof**

29335500 Loprazolam (INN), mecloqualone (INN), methaqualone (INN)

and zipeprol (INN); salts thereof

7.5 B10

**293359 Other**

250

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29335910 Aminophylline (cordophylin) 7.5 B10

29335920 Trimethoprim 7.5 B10

29335930 Diethyl carbamazine citrate 7.5 B10

29335940 1-Amino-4-Methyl piperazine 7.5 B10

29335990 Other 7.5 B10

Compounds containing an unfused triazine ring (whether or not

hydrogenated) in the structure:

**293361 Melamine**

29336100 Melamine 7.5 B10

**293369 Other**

29336910 Cyanuric acid and its salts 7.5 B10

29336990 Other 7.5 B10

Lactams:

**293371 6-Hexanelactam (epsilon-caprolactam)**

29337100 6-Hexanelactam (epsilon-caprolactam) X

**293372 Clobazam (INN) and methyprylon (INN)**

29337200 Clobazam (INN) and methyprylon (INN) 7.5 B10

**293379 Other lactams**

29337900 Other lactams 7.5 B10

Other:

**293391 Alprazolam (INN), camazepam (INN), chlordiazepoxide**

**(INN), clonazepam (INN), clorazepate, delorazepam (INN),**

**diazepam (INN), estazolam (INN), ethyl loflazepate (INN),**

**fludiazepam (INN), flunitrazepam (INN), flurazepam (INN),**

**halazepam (INN), lorazepam (INN), lormetazepam (INN),**

**mazindol (INN), medazepam (INN), midazolam (INN),**

**nimetazepam (INN), nitrazepam (INN), nordazepam (INN),**

**oxazepam (INN), pinazepam (INN), prazepam (INN),**

**pyrovalerone (INN), temazepam (INN), tetrazepam (INN)**

**and triazolam (INN); salts thereof**

251

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29339100 Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN),

clonazepam (INN), clorazepate, delorazepam (INN), diazepam

(INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam

(INN), flunitrazepam (INN), flurazepam (INN), halazapam

(INN), lorazepam (INN), lormetazepam (INN), mazindol (INN),

medazepam (INN), midazolam (INN), nimetazepam (INN),

nitrazepam (INN), nordazepam (INN), oxazepam (INN),

pinazepam (INN), prazepam (INN), pyrovalerone (INN),

tamazepam (INN), tetrazepam (INN) and triazolam (INN); salts

thereof

7.5 B10

**293399 Other**

29339900 Other 7.5 B10

**2934 Nucleic acids and their salts, whether or not chemically**

**defined; other heterocyclic compounds.**

**293410 Compounds containing an unfused thiazole ring (whether or**

**not hydrogenated) in the structure**

29341000 Compounds containing an unfused thiazole ring (whether or not

hydrogenated) in the structure

7.5 B10

**293420 Compounds containing in the structure a benzothiazole**

**ringsystem (whether or not hydrogenated), not further fused**

29342000 Compounds containing in the structure a benzothiazole ringsystem

(whether or not hydrogenated) not further fused

7.5 B10

**293430 Compounds containing in the structure a phenothiazine**

**ringsystem (whether or not hydrogenated), not further fused**

29343000 Compounds containing in the structure a phenothiazine ringsystem

(whether or not hydrogenated) not further fused

7.5 B10

Other:

**293491 Aminorex (INN), brotizolam (INN), clotiazepam (INN),**

**cloxazolam (INN), dextromoramide (INN), haloxazolam**

**(INN), ketazolam (INN), mesocarb (INN), oxazolam (INN),**

**pemoline (INN), phendimetrazine (INN), phenmetrazine**

**(INN) and sufentanil (INN); salts thereof**

29349100 Aminorex (INN), brotizolam (INN), clotiazepam (INN),

claxazolam (INN), dextromoramide (INN), haloxazolam (INN),

ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline

(INN), phendimetrazine (INN), phenmetrazine (INN) and

sufentanil (INN); salts thereof

7.5 B10

**293499 Other**

29349900 Other 7.5 B10

**2935 Sulphonamides.**

252

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**293500 Sulphonamides**

Sulphamethoxazole,sulphafurazole,sulphadiazine,sulphadimidine,

sulphacetamide:

29350011 Sulphamethoxazole 7.5 B10

29350012 Sulphafurazole 7.5 B10

29350013 Sulphadiazine 7.5 B10

29350014 Sulphadimidine 7.5 B10

29350015 Sulphacetamide 7.5 B10

Sulphamethoxypyridarine, Sulphamethiazole, sulphamoxole,

sulphamide:

29350021 Sulphamethoxypyridarine 7.5 B10

29350022 Sulphamethiazole 7.5 B10

29350023 Sulphamoxole 7.5 B10

29350024 Sulphamide 7.5 B10

29350090 Other 7.5 B10

**2936 Provitamins and vitamins, natural or reproduced by**

**synthesis (including natural concentrates), derivatives**

**thereof used primarily as vitamins, and intermixtures of the**

**foregoing, whether or not in any solvent.**

Vitamins and their derivatives, unmixed:

**293621 Vitamins A and their derivatives**

29362100 Vitamins A and their derivatives 7.5 B10

**293622 Vitamin B1 and its derivatives**

29362210 Vitamin B1 [Thiamine (INN), aneurine] and its salts 7.5 B10

29362290 Other 7.5 B10

**293623 Vitamin B2 and its derivatives**

29362310 Vitamin B2 [Riboflavin(INN), lactoflavin] and its salts 7.5 B10

29362390 Other 7.5 B10

**293624 D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and**

**its derivatives**

29362400 D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its

derivatives

7.5 B10

**293625 Vitamin B6 and its derivatives**

29362500 Vitamin B6 and its derivatives 7.5 B10

**293626 Vitamin B12 and its derivatives**

29362610 Vitamin B12 (Cyanocobalamin (INN)) 7.5 B10

29362690 Other 7.5 B10

**293627 Vitamin C and its derivatives**

253

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29362700 Vitamin C (Ascorbic acid) and its derivatives 7.5 B10

**293628 Vitamin E and its derivatives**

29362800 Vitamin E and its derivatives 7.5 B10

**293629 Other vitamins and their derivatives**

29362910 Folic acid (Vitamin B9) 7.5 B10

29362920 Nicotinic acid and nicotinamide (niacinamide or niacine) 7.5 B10

29362930 Vitamin K (menaphthonum BP) 7.5 B10

29362940 Vitamin D 7.5 B10

29362950 Vitamin H (Biotin) 7.5 B10

29362990 Other 7.5 B10

**293690 Other, including natural concentrates**

29369000 Other, including natural concentrates 7.5 B10

**2937 Hormones, prostaglandins, thromboxanes and leukotrienes,**

**natural or reproduced by synthesis; derivatives and**

**structural analogues thereof, including chain modified**

**polypeptides, used primarily as hormones.**

Polypeptide hormones, protein hormones and glycoprotein

hormones, their derivatives and structural analogues:

**293711 Somatotropin, its derivatives and structural analogues**

29371100 Somatotropin, its derivatives and structural analogues 7.5 B10

**293712 Insulin and its salts**

29371200 Insulin and its salts 7.5 B10

**293719 Other**

29371900 Other 7.5 B10

Steroidal hormones, their derivatives and structural analogues:

**293721 Cortisone, hydrocortisone, prednisone (dehydrocortisone)**

**and prednisolone (dehydrohydrocortisone)**

29372100 Cortisone, hydrocortisone, prednisone, (dehydrocortisone) and

prednisolone (dehydrohydrocortisone)

7.5 B10

**293722 Halogenated derivatives of corticosteroidal hormones**

29372200 Halogenated derivatives of corticosteroidal harmones 7.5 B10

**293723 Oestrogens and progestogens**

29372300 Oestrogens and progestogens 7.5 B10

**293729 Other**

29372900 Other 7.5 B10

Catecholamine hormones, their derivatives and structural

analogues:

**293731 Epinephrine**

254

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29373100 Epinephrine 7.5 B10

**293739 Other**

29373900 Other 7.5 B10

**293740 Amino-acid derivatives**

29374000 Amino-acid derivatives 7.5 B10

**293750 Prostaglandins, thromboxanes and leukotrienes, their**

**derivatives and structural analogues**

29375000 Prostaglandins, thromboxanes and leukotrienes, their derivatives

and structural analogues

7.5 B10

**293790 Other**

29379000 Other 7.5 B10

**2938 Glycosides, natural or reproduced by synthesis, and their**

**salts, ethers, esters and other derivatives.**

**293810 Rutoside (rutin) and its derivatives**

29381000 Rutoside (rutin) and its derivatives 7.5 B10

**293890 Other**

29389010 Digoxin 7.5 B10

29389020 Digitalis glycosides 7.5 B10

29389090 Other 7.5 B10

**2939 Vegetable alkaloids, natural or reproduced by synthesis, and**

**their salts, ethers, esters and other derivatives.**

Alkaloids of opium and their derivatives; salts thereof:

**293911 Concentrates of poppy straw; buprenorphine (INN), codeine,**

**dihydrocodeine (INN), ethylmorphine, etorphine (INN),**

**heroin, hydrocodone (INN), hydromorphone (INN),**

**morphine, nicomorphine (INN), oxycodone (INN),**

**oxymorphone (INN), pholcodine (INN), thebacon (INN) and**

**thebaine; salts thereof**

29391100 Concentrates of poppy straw; buprenorphine (INN), codeine,

dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin,

hydrocodone (INN), hydromorphone (INN), morphine,

nicomorphine (INN), oxycodone (INN), oxymorphone (INN),

pholcodine (INN), thebacon (INN) and thebaine; salts thereof

7.5 B10

**293919 Other**

29391900 Other 7.5 B10

**293920 Alkaloids of cinchona and their derivatives; salts thereof**

29392010 Quinine alkaloids 7.5 B10

29392020 Quinine hydrochloride 7.5 B10

29392030 Quinine sulphate 7.5 B10

255

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29392040 Chloroquine phosphate 7.5 B10

29392050 Benzeneacetic acid, alpha-hydroxy-alpha-phenyl, 1-azabicyclo

[2.2.2] oct-3-yl ester

7.5 B10

29392090 Other 7.5 B10

**293930 Caffeine and its salts**

29393000 Caffeine and its salts 7.5 B10

Ephedrines and their salts:

**293941 Ephedrine and its salts**

29394110 Ephedrine alkaloids 7.5 B10

29394120 Ephedrine hydrochloride 7.5 B10

29394190 Other 7.5 B10

**293942 Pseudoephedrine (INN) and its salts**

29394200 Pseudoephedrine (INN) and its salts 7.5 B10

**293943 Cathine (INN) and its salts**

29394300 Cathine (INN) and its salts 7.5 B10

**293949 Other**

29394900 Other 7.5 B10

Theophylline and aminophylline (theophylline ethylenediamine)

and their derivatives; salts thereof:

**293951 Fenetylline (INN) and its salts**

29395100 Fenetylline (INN) and its salts 7.5 B10

**293959 Other**

29395900 Other 7.5 B10

Alkaloids of rye ergot and their derivatives; salts thereof:

**293961 Ergometrine (INN) and its salts**

29396110 Ergometrine (INN) 7.5 B10

29396190 Other 7.5 B10

**293962 Ergotamine (INN) and its salts**

29396210 Ergotamine tartrate 7.5 B10

29396290 Other 7.5 B10

**293963 Lysergic acid and its salts**

29396300 Lysergic acid and its salts 7.5 B10

**293969 Other**

29396900 Other 7.5 B10

Other:

**293991 Cocaine, ecgonine, levometamfetamine, metamfetamine**

**(INN), metamfetamine racemate; salts, esters and other**

**derivatives thereof**

256

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29399100 Cocaine, ecgonine, levometamfetamine, metamfetamine (INN),

metamfetamine racemate; salts, esters and other derivatives

thereof

7.5 B10

**293999 Other**

29399900 Other 7.5 B10

**2940 Sugars, chemically pure, other than sucrose, lactose, maltose,**

**glucose and fructose; sugar ethers, sugar acetals and sugar**

**esters, and their salts, other than products of heading 29.37,**

**29.38 or 29.39.**

29400000 Sugars, chemically pure, other than sucrose, lactose, maltose,

glucose and fructose; sugar ethers, sugar acetals and sugar esters,

and their salts, other than products of heading 2937, 2938 or

2939

7.5 B10

**2941 Antibiotics.**

**294110 Penicillins and their derivatives with a penicillanic acid**

**structure; salts thereof**

29411010 Penicillins and its salts ( e.g. procaine penicillin, penicillin Gpotassium)

7.5 B10

29411020 Ampicilline and its salts 7.5 B10

29411030 Amoxycilline and its salts 7.5 B10

29411040 Cioxacilline and its salts 7.5 B10

29411050 6-APA 7.5 B10

29411090 Other 7.5 B10

**294120 Streptomycins and their derivatives; salts thereof**

29412010 Streptomycin 7.5 B10

29412090 Other 7.5 B10

**294130 Tetracyclines and their derivatives; salts thereof**

29413010 Doxycycline and its salts 7.5 B10

29413020 Tetracycline/oxytetra- cycline and their salts 7.5 B10

29413090 Other 7.5 B10

**294140 Chloramphenicol and its derivatives; salts thereof**

29414000 Chloramphenicol and its derivatives; salts thereof 7.5 B10

**294150 Erythromycin and its derivatives; salts thereof**

29415000 Erythromycin and its derivatives; salts thereof 7.5 B10

**294190 Other**

Rifampicin and its salts:

29419011 Rifampicin 7.5 B10

29419012 3 Formyl Rifa S V(Rifaint) 7.5 B10

29419013 Rifa S or Rifa S Sodium (Rifaint ) 7.5 B10

257

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29419014 1-Amino-4-Methyl piperazine (Rifaint) 7.5 B10

29419019 Other 7.5 B10

29419020 Cephalexin and its salts 7.5 B10

29419030 Ciprofloxacine and its salts 7.5 B10

29419040 Gentamycin and its salts 7.5 B10

29419050 Neomycin 7.5 B10

29419060 Norfloxacin and its salts 7.5 B10

29419090 Other 7.5 B10

**2942 Other organic compounds.**

**294200 Other organic compounds**

Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes

salt of D(-) phenyl glycine, D(-) para hydroxy dane’s salts:

29420011 Cefadroxil and its salts 7.5 B10

29420012 Ibuprofane 7.5 B10

29420013 Nifedipine 7.5 B10

29420014 Ranitidine 7.5 B10

29420015 Danes salt of D(-) phenyl glycine 7.5 B10

29420016 D(-) para hydroxy dane’s salts 7.5 B10

Timolo maleate, terbutoline sulphate, D(-) phenyl glycin chloride

HCL (DPGCH), imipramine HCl, amitryptyline HCl, cysteanune

HCl, atenolol, propronalol:

29420021 Timolo maleate 7.5 B10

29420022 Terbutoline sulphate 7.5 B10

29420023 D(-) phenyl glycin chloride HCL (DPGCH) 7.5 B10

29420024 Imipramine HCl 7.5 B10

29420025 Amitryptyline HCl 7.5 B10

29420026 Cysteanune HCl 7.5 B10

29420027 Atenolol, propronalol 7.5 B10

Diloxanide furoate, cimetidine, oxyclozanide, famotidine:

29420031 Diloxanide furoate 7.5 B10

29420032 Cimetidine 7.5 B10

29420033 Oxyclozanide 7.5 B10

29420034 Famotidine 7.5 B10

29420090 Other 7.5 B10

258

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3001 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.**

**300120 Extracts of glands or other organs or of their secretions**

30012010 Liquid extracts of liver 10 B10

30012020 Liver extracts, dry 10 B10

30012030 Snake venom 10 B10

30012090 Other 10 B10

**300190 Other**

30019010 Of human origin 10 B10

Other:

30019091 Heparin and its salts 10 B10

30019099 Other 10 B10

**3002 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.**

**300210 Antisera and other blood fractions and modified**

**immunological products, whether or not obtained by means**

**of biotechnological processes**

Antisera:

30021011 For diptheria 10 B10

30021012 For tetanus 10 B10

30021013 For rabies 10 B10

30021014 For snake venom 10 B10

30021019 Other 10 B10

30021020 Hemoglobin blood globulins and serum globulins 10 B10

Other:

30021091 Of human origin 10 B10

30021099 Other 10 B10

**300220 Vaccines for human medicine**

Single vaccines:

30022011 For cholera and typhoid 10 B10

30022012 For hepatitis 10 B10

259

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

30022013 For tetanus 10 B10

30022014 For polio 10 B10

30022015 For tuberculosis 10 B10

30022016 For rabies 10 B10

30022017 For Japanese encephalitis 10 B10

30022018 For whopping cough (pertusis) 10 B10

30022019 Other 10 B10

Mixed vaccines:

30022021 For diphtheria, pertusis and tetanus (DPT) 10 B10

30022022 For diphtheria and tetanus (DT) 10 B10

30022023 For measles, mumps, and rubella(MMR) 10 B10

30022024 For typhoid-paratyphoid (TAB) or typhoid- paratyphoid-cholera

(TABC)

10 B10

30022029 Other 10 B10

**300230 Vaccines for veterinary medicine**

30023000 Vaccines for veterinary medicine 10 B10

**300290 Other**

30029010 Human blood 10 B10

30029020 Animal blood prepared for therapeutic, prophylactic or diagnostic

uses

10 B10

30029030 Cultures of micro-organisms( excluding yeast) 10 B10

30029040 Toxins 10 B10

30029090 Other 10 B10

**3003 Medicaments (excluding goods of heading 30.02, 30.05 or**

**30.06) consisting of two or more constituents which have**

**been mixed together for therapeutic or prophylactic uses, not**

**put up in measured doses or in forms or packings for retail**

**sale.**

**300310 Containing penicillins or derivatives thereof, with a**

**penicillanic acid structure, or streptomycins or their**

**derivatives**

30031000 Containing penicillins or derivatives thereof, with a penicillanic

acid structure, or streptomycins or their derivatives

10 B10

**300320 Containing other antibiotics**

30032000 Containing other antibiotics 10 B10

Containing hormones or other products of heading 29.37 but not

containing antibiotics:

**300331 Containing insulin**

30033100 Containing insulin 10 B10

260

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**300339 Other**

30033900 Other 10 B10

**300340 Containing alkaloids or derivatives thereof but not**

**containing hormones or other products of heading 29.37 or**

**antibiotics**

30034000 Containing alkaloids or derivatives thereof but not containing

hormones or other products of heading 29.37 or antibiotics

10 B10

**300390 Other**

Ayurvedic,Unani,Siddha,Homoeopathic or Bio-chemic systems

medicaments:

30039011 Of Ayurvedic system 10 B10

30039012 Of Unani system 10 B10

30039013 Of Siddha system 10 B10

30039014 Of Homoeopathic System 10 B10

30039015 Of Bio-chemic system 10 B10

Menthol crystals and milk of magnesia:

30039021 Menthol crystals 10 B10

30039022 Milk of magnesia 10 B10

Bovine albumin and drugs of animal origin,merbromine national

formulary XII (mercurochrome),calcium sennoside,anaesthetic

agents used in human or veterinary medicine or

surgery,aluminium hydroxide gel:

30039031 Bovine albumin and drugs of animal origin 10 B10

30039032 Merbromine national formulary XII (mercurochrome) 10 B10

30039033 Calcium sennoside 10 B10

30039034 Anaesthetic agents used in human or veterinary medicine or

surgery

10 B10

30039035 Aluminium hydroxide gel 10 B10

30039036 Ketamine 10 B10

30039090 Other 10 B10

**3004 Medicaments (excluding goods of heading 30.02, 30.05 or**

**30.06) consisting of mixed or unmixed products for**

**therapeutic or prophylactic uses, put up in measured doses**

**(including those in the form of transdermal administration**

**systems) or in forms or packings for retail sale.**

**300410 Containing penicillins or derivatives thereof, with a**

**penicillanic acid structure, or streptomycins or their**

**derivatives**

30041010 Penicillins 10 B10

261

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

30041020 Ampicillin 10 B10

30041030 Amoxycillin 10 B10

30041040 Becampicillin 10 B10

30041050 Cloxacillin 10 B10

30041060 Ampicillin and cloxacillin combinations 10 B10

30041070 Streptomycin 10 B10

30041090 Other 10 B10

**300420 Containing other antibiotics**

Cephalosporins and their derivatives:

30042011 Cefazolin 10 B10

30042012 Cephalexin 10 B10

30042013 Ciprofloxacin 10 B10

30042014 Cefoxitin 10 B10

30042019 Other 10 B10

30042020 Sulfonamides and cotrimoxazole 10 B10

Fluoroquinolones:

30042031 Norfloxacin 10 B10

30042032 Nalidixic acid 10 B10

30042033 Ciprofloxacin 10 B10

30042034 Ofloxacin 10 B10

30042039 Other 10 B10

Tetracyclines:

30042041 Chlortetracycline 10 B10

30042042 Oxytetracycline 10 B10

30042049 Other 10 B10

30042050 Chloramphenicol 10 B10

Macrolide:

30042061 Erythromycin 10 B10

30042062 Roxithromycin 10 B10

30042063 Clarithromycin 10 B10

30042064 Azithromycin 10 B10

30042069 Other 10 B10

30042070 Cefadroxil 10 B10

Other:

30042091 Isoniazid 10 B10

30042092 Rifampicin 10 B10

30042093 Pyrazinamide 10 B10

30042094 Ethambutol 10 B10

262

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

30042095 Clindamycin 10 B10

30042096 Vancomycin 10 B10

30042097 Polymyxin B and colistin 10 B10

30042099 Other 10 B10

Containing hormones or other products of heading 29.37 but not

containing antibiotics:

**300431 Containing insulin**

30043110 Insulin injection 10 B10

30043190 Other 10 B10

**300432 Containing corticosteroid hormones, their derivatives or**

**structural analogues**

30043200 Containing corticosteroid hormones, their derivatives or structural

analogues

10 B10

**300439 Other**

Pituitary hormones; prednisolone; dexamethasone; danazol; other

progestogen and oestogen group hormones:

30043911 Pituitary hormones 10 B10

30043912 Prednisolone 10 B10

30043913 Dexamethasone 10 B10

30043914 Danazol 10 B10

30043919 Other progestogen and oestogen group hormones 10 B10

Gonadotrophins and luteinising hormone:

30043921 Gonadotrophins 10 B10

30043922 Luteinising hormone 10 B10

30043990 Other 10 B10

**300440 Containing alkaloids or derivatives thereof but not**

**containing hormones, other products of heading 29.37 or**

**antibiotics**

30044010 Atropin and salts thereof 10 B10

30044020 Caffein and salts thereof 10 B10

30044030 Codeine and its derivatives, with or without ephedrine

hydrochloride

10 B10

30044040 Ergot preparations, ergotamine and salts thereof 10 B10

30044050 Papaverine hydrochloride 10 B10

30044060 Bromohexin and solbutamol 10 B10

30044070 Theophylline and ephedrine 10 B10

30044090 Other 10 B10

**300450 Other medicaments containing vitamins or other products of**

**heading 29.36**

263

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

30045010 Heamatinics and erythropoietin preparations 10 B10

30045020 Preparations of minerals and their supplements 10 B10

Preparations of vitamins:

30045031 Of vitamin A 10 B10

30045032 Of vitamin B1 and B2 and salts thereof 10 B10

30045033 Of vitamin B9 10 B10

30045034 Of vitamin B12 10 B10

30045035 Of vitamin C 10 B10

30045036 Of vitamin D 10 B10

30045037 Of Vitamin E 10 B10

30045039 Other 10 B10

30045090 Other 10 B10

**300490 Other**

Ayurvedic,Unani,Homoeopathic,Siddha or Bio-chemic systems

medicaments, put up for retail sale:

30049011 Of Ayurvedic system 10 B10

30049012 Of Unani system 10 B10

30049013 OF Siddha system 10 B10

30049014 Of Homoeopathic system 10 B10

30049015 Of Bio-chemic system 10 B10

Anthelmintics drugs; antiamoebic and other antiprotozal drugs;

antifungal drugs:

30049021 Anthelmintics and preparations thereof 10 B10

30049022 Metronidazole 10 B10

30049023 Tinidazole 10 B10

30049024 Secnidazole 10 B10

30049025 Diluxamide furoate 10 B10

30049026 Sodium stibogluconate 10 B10

30049027 Pentamidine 10 B10

30049029 Other 10 B10

Antihistaminics drugs; antacids preparations; antiulcer drugs;

antiemitics and other gastrointestinal drugs:

30049031 Promethazine, chloropheniramine, astemizole and ceteirizine 10 B10

30049032 Sodium bicarbonate, magnesium hydroxide(milk of magnesia),

magnesium carbonate, magnesium trisilicate, aluminium

hydroxide gel, magaldarate and combinations thereof

10 B10

30049033 Cimetidine, rantidine, nizatidine and roxatidine 10 B10

30049034 Omeprazole and lansoprazole 10 B10

264

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

30049035 Dicyclomine, metoclopramide and dexamethasone and

ondansetron

10 B10

30049036 Chenodiol and ursodiol 10 B10

30049039 Other 10 B10

Anticancer drugs:

30049041 Cyclophosphamide 10 B10

30049042 Methotrexate, 5-fluorouracil(5-FU) and ftorafur 10 B10

30049043 Bincristine and vinblastine 10 B10

30049044 Paclitaxel and docetaxel 10 B10

30049045 Etoposide 10 B10

30049046 Actinomycin D Dactinomycin and doxorubicin 10 B10

30049047 L-Asparaginase, cisplatin and carboplatin 10 B10

30049048 Tamoxifen 10 B10

30049049 Other 10 B10

Antitubercular drugs; antileprotic drugs; antimalarial drugs:

30049051 Isoniazid 10 B10

30049052 Rifampicin 10 B10

30049053 Pyrazinamide and ethambutol 10 B10

30049054 Streptomycin 10 B10

30049055 Dapsone(DDS), acedapsone(DADDS),solopsone and

clofazimine

10 B10

30049056 Chloroquine, amodiaquine, mefloquine, quinine, chloroguamide,

pyrimethamine

10 B10

30049057 Other antitubercular drugs 10 B10

30049058 Other antileprotic drugs 10 B10

30049059 Other antimalarial drugs 10 B10

Nonsteroidal antiinflammatory,analgesics and antipyratic drugs:

30049061 Analgin with or without other compounds such as paracetamol 10 B10

30049062 Acetyl salicylic acid(aspirin) and formulations thereof 10 B10

30049063 Ibuprofen with or without paracetamol or other compounds 10 B10

30049064 Oxyphen butazone, Phenyl butazone and formulations thereof 10 B10

30049065 Indomethacin 10 B10

30049066 Mephenamic acid, dactofenac sodium, piroxicam, tenoxicam and

meloxicam

10 B10

30049067 Ketorolac, nimesulide, nabumetone and nefopam 10 B10

30049069 Other 10 B10

Antihypertensive drugs:

265

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

30049071 Captopril, enalapril, lisinopril, perindopril and ramipril 10 B10

30049072 Verapamil, nifedipine, amlodipine and lacidipine 10 B10

30049073 Losartan 10 B10

30049074 Propranolol, metoprolol, atenolol and labetalol 10 B10

30049075 Prazosin, terazosin, phentolamine and phenoxybenzamime 10 B10

30049076 Clonidine, methyldopa 10 B10

30049077 Hydralazine, minoxidil and diazoxide 10 B10

30049079 Other 10 B10

Antiepiliptic drugs; sulfa drugs not elesewhere specified or

included,preparations of enzymes; veterinary medicinal

preparations, not for human use, not elesewhere specified or

included oral rehydration salts; antibacterial formulations not

elsewhere specified or included, sedatives and tranqulizers:

30049081 Phenobarbitone, mephobarbitone, primidone, phenytoin,

carbamazepine, ethosuccimide, valporic acid (sodium valporate),

diazepam, lamotrigine, gabapentin, bigabatrin, phenacemide,

trimethadione and acctazolamide

10 B10

30049082 Other antiepileptic drugs 10 B10

30049083 Sulpha drugs not elsewhere specified or included 10 B10

30049084 Preparations of enzymes 10 B10

30049085 Veterinary medicinal preparations, not for human use, not

elsewhere specified or included

10 B10

30049086 Oral rehydration salts 10 B10

30049087 Antibacterial formulations, not elsewhere specified or included 10 B10

30049088 Sedatives 10 B10

30049089 Tranquilizers 10 B10

Other:

30049091 Salbutamol, terbutaline, ephedrine, salmeterol and methyl

xanthimes

10 B10

30049092 Plasma expanders 10 B10

30049093 Chloropheniramine maleate, with or without other compounds

(excluding steriods and alkaloids)

10 B10

30049094 Theophylline, aminophylline and other broncho dilators 10 B10

30049095 Carcino-chemotherapeutic drugs not elsewhere specified or

included

10 B10

30049096 Ketamine 10 B10

30049099 Other 10 B10

266

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3005 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.**

**300510 Adhesive dressings and other articles having an adhesive**

**layer**

30051010 Adhesive guaze 10 B10

30051020 Adhesive tape 10 B10

30051090 Other 10 B10

**300590 Other**

30059010 Cotton wool, medicated 10 B10

30059020 Poultice of Kaolin 10 B10

30059030 Lint, medicated 10 B10

30059040 Bandages 10 B10

30059050 Burn therapy dressing soaked in protective gel 10 B10

30059060 Micro pores surgical tapes 10 B10

30059070 Corn removers and callous removers 10 B10

30059090 Other 10 B10

**3006 Pharmaceutical goods specified in Note 4 to this Chapter.**

**300610 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**

30061010 Sterile, surgical catgut and similar sterile suture

materials(including sterile absorbable surgical or dental yarns)

and sterile tissue adhesives for wound closure

10 B10

30061020 Sterile laminaria and sterile laminaria tents,sterile absorbable

surgical or dental haemostatics,sterile surgical or dental adhesion

barriers,whether or not absorbable

10 B10

**300620 Blood-grouping reagents**

30062000 Blood grouping reagents 10 B10

**300630 Opacifying preparations for X-ray examinations; diagnostic**

**reagents designed to be administered to the patient**

30063000 Opacifying preparations for X-ray examinations; diagnostic

reagents designed to be administered to the patient

10 B10

267

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**300640 Dental cements and other dental fillings; bone reconstruction**

**cements**

30064000 Dental cements and other dental fillings; bone reconstruction

cements

10 B10

**300650 First-aid boxes and kits**

30065000 First-aid boxes and kits 10 B10

**300660 Chemical contraceptive preparations based on hormones, on**

**other products of heading 29.37 or on spermicides**

30066010 Based on hormones A

30066020 Based on other products of heading 2937 A

30066030 Based on spermicides A

**300670 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**

30067000 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

10 B10

Other:

**300691 Appliances identifiable for ostomy use**

30069100 Appliances identifiable for ostomy use 10 B10

**300692 Waste pharmaceuticals**

30069200 Waste pharmaceuticals 10 B10

**3101 Animal or vegetable fertilisers, whether or not mixed**

**together or chemically treated; fertilisers produced by the**

**mixing or chemical treatment of animal or vegetable**

**products.**

**310100** Animal or vegetable fertilisers, whether or not mixed together or

chemically treated; fertilisers produced by the mixing or chemical

treatment of animal or vegetable products

31010010 Guano 7.5 B10

Other:

31010091 Animal dung 7.5 B10

31010092 Animal excreta 7.5 B10

31010099 Other 7.5 B10

**3102 Mineral or chemical fertilisers, nitrogenous.**

**310210 Urea, whether or not in aqueous solution**

31021000 Urea, whether or not in aqueous solution 5 B10

268

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Ammonium sulphate; double salts and mixtures of ammonium

sulphate and ammonium nitrate:

**310221 Ammonium sulphate**

31022100 Ammonium sulphate 5 B10

**310229 Other**

31022910 Ammonium sulphonitrate 7.5 B10

31022990 Other 7.5 B10

**310230 Ammonium nitrate, whether or not in aqueous solution**

31023000 Ammonium nitrate, whether or not in aqueous solution 7.5 B10

**310240 Mixtures of ammonium nitrate with calcium carbonate or**

**other inorganic non-fertilising substances**

31024000 Mixtures of ammonium nitrate with calcium carbonate or other

inorganic non-fertilising substances

7.5 B10

**310250 Sodium nitrate**

31025000 Sodium nitrate A

**310260 Double salts and mixtures of calcium nitrate and ammonium**

**nitrate**

31026000 Double salts and mixtures of calcium nitrate and ammonium

nitrate

7.5 B10

**310280 Mixtures of urea and ammonium nitrate in aqueous or**

**ammoniacal solution**

31028000 Mixtures of urea and ammonium nitrate in aqueous or

ammoniacal solution

7.5 B10

**310290 Other, including mixtures not specified in the foregoing**

**subheadings**

31029010 Double salts or mixtures of calcium nitrate and magnesium nitrate 7.5 B10

31029090 Other 7.5 B10

**3103 Mineral or chemical fertilisers, phosphatic.**

**310310 Superphosphates**

31031000 Superphosphates 7.5 B10

**310390 Other**

31039000 Other 7.5 B10

**3104 Mineral or chemical fertilisers, potassic.**

**310420 Potassium chloride**

31042000 Potassium chloride 7.5 B10

**310430 Potassium sulphate**

31043000 Potassium sulphate 5 B10

**310490 Other**

269

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

31049000 Other 7.5 B10

**3105 Mineral or chemical fertilisers containing two or three of the**

**fertilising elements nitrogen, phosphorus and potassium;**

**other fertilisers; goods of this Chapter in tablets or similar**

**forms or in packages of a gross weight not exceeding 10 kg.**

**310510 Goods of this Chapter in tablets or similar forms or in**

**packages of a gross weight not exceeding 10 kg**

31051000 Goods of this Chapter in tablets or similar forms or in packages of

a gross weight not exceeding 10 kg

7.5 B10

**310520 Mineral or chemical fertilisers containing the three fertilising**

**elements nitrogen, phosphorus and potassium**

31052000 Mineral or chemical fertilisers containing the three fertilising

elements nitrogen, phosphorus and potassium

5 B10

**310530 Diammonium hydrogenorthophosphate (diammonium**

**phosphate)**

31053000 Diammonium hydrogen ortho phosphate (diammonium

phosphate)

5 B10

**310540 Ammonium dihydrogenorthophosphate (monoammonium**

**phosphate) and mixtures thereof with diammonium**

**hydrogenorthophosphate (diammonium phosphate)**

31054000 Ammonium dihydrogen ortho phosphate (monoammonium

phosphate) and mixtures thereof with diammonium hydrogen

orthophosphate (diammonium phosphate)

5 B10

Other mineral or chemical fertilisers containing the two fertilising

elements nitrogen and phosphorus:

**310551 Containing nitrates and phosphates**

31055100 Containing nitrates and phosphates 5 B10

**310559 Other**

31055900 Other 5 B10

**310560 Mineral or chemical fertilisers containing the two fertilising**

**elements phosphorus and potassium**

31056000 Mineral or chemical fertilisers containing the two fertilising

elements phosphorus and potassium

5 B10

**310590 Other**

31059010 Mineral or chemical fertilisers containing two fertilising elements

namely nitrogen and potassium

5 B10

31059090 Other 5 B10

**3201 Tanning extracts of vegetable origin; tannins and their salts,**

**ethers, esters and other derivatives.**

**320110 Quebracho extract**

270

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

32011000 Quebracho extract 7.5 B10

**320120 Wattle extract**

32012000 Wattle extract 7.5 B10

**320190 Other**

32019010 Gambier extracts 7.5 B10

32019020 Myrobalan fruit extract 7.5 B10

32019030 Gallotannic acid (tannin, digallic acid) 7.5 B10

32019090 Other 7.5 B10

**3202 Synthetic organic tanning substances; inorganic tanning**

**substances; tanning preparations, whether or not containing**

**natural tanning substances; enzymatic preparations for pretanning.**

**320210 Synthetic organic tanning substances**

32021000 Synthetic organic tanning substances 7.5 B10

**320290 Other**

32029010 Inorganic tanning substances 7.5 B10

32029020 Tanning preparations, whether or not containing natural tanning

substances

7.5 B10

32029030 Enzymatic preparations for pre-tanning 7.5 B10

32029090 Other 7.5 B10

**3203 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.**

**320300 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**

32030010 Cutch (Catechu) extracts 7.5 B10

32030020 Food colours other than synthetic 7.5 B10

32030030 Lac-dye 7.5 B10

32030040 Natural indigo 7.5 B10

32030090 Other 7.5 B10

271

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3204 Synthetic organic colouring matter, whether or not**

**chemically defined; preparations as specified in Note 3 to this**

**Chapter based on synthetic organic colouring matter;**

**synthetic organic products of a kind used as fluorescent**

**brightening agents or as luminophores, whether or not**

**chemically defined.**

Synthetic organic colouring matter and preparations based

thereon as specified in Note 3 to this Chapter:

**320411 Disperse dyes and preparations based thereon**

Disperse yellow:

32041111 Disperse yellow 13 (duranol brill yellow 6 G) 7.5 B10

32041119 Other 7.5 B10

Disperse orange:

32041121 Disperse orange 11 (duranol orange G) 7.5 B10

32041129 Other 7.5 B10

Disperse red:

32041131 Disperse red 3 (serisol fast pink B) 7.5 B10

32041132 Disperse red 4 (celliton fast pink RF) 7.5 B10

32041133 Disperse red 9 (duranol red GN) 7.5 B10

32041139 Other 7.5 B10

Disperse violet:

32041141 Disperse violet 1 (duranol violet 2R) 7.5 B10

32041142 Disperse violet 4 (duranol brill violet B) 7.5 B10

32041143 Disperse violet 8 (duranol brill violet BR) 7.5 B10

32041149 Other 7.5 B10

Disperse blue:

32041151 Disperse blue 1 (duranol brill blue CB) 7.5 B10

32041152 Disperse blue 3 (duranol brill blue BBN) 7.5 B10

32041153 Disperse blue 5 (celliton fast blue FFB) 7.5 B10

32041154 Disperse blue 6 (celliton fast blue FFG) 7.5 B10

32041155 Disperse blue 14 (duranol brill blue G) 7.5 B10

32041156 Disperse blue 24 (duranol blue 2G) 7.5 B10

32041159 Other 7.5 B10

Other:

32041191 Disperse Greens 7.5 B10

32041192 Disperse browns 7.5 B10

32041193 Disperse blacks 7.5 B10

32041194 Disperse brown mixtures 7.5 B10

272

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

32041195 Disperse grey mixtures 7.5 B10

32041196 Disperse black mixtures 7.5 B10

32041199 Other 7.5 B10

**320412 Acid dyes, whether or not premetallised, and preparations**

**based thereon; mordant dyes and preparations based**

**t**A**h**z**e**o**r e**d**o**y**n**es:

32041211 Acid yellows 7.5 B10

32041212 Acid oranges 7.5 B10

32041213 Acid red 7.5 B10

32041214 Acid violets 7.5 B10

32041215 Acid blues 7.5 B10

32041216 Acid greens 7.5 B10

32041217 Acid brown 7.5 B10

32041218 Acid blacks 7.5 B10

32041219 Other 7.5 B10

Acid greens (non-azo):

32041221 Acid green 17 (solacet fast green 2G) 7.5 B10

32041222 Acid green 27 (carbolan green G) 7.5 B10

32041223 Acid green 28 (carbolan brill green 5G) 7.5 B10

32041224 Acid green 38 (alizarine cyanine green 3G) 7.5 B10

32041225 Acid green 44 (alizarine cyanine green GWA) 7.5 B10

32041229 Other 7.5 B10

Acid black (non-azo):

32041231 Acid Black 2 (nigrosine) 7.5 B10

32041232 Acid Black 48 (coomasie fast grey 3G) 7.5 B10

32041239 Other 7.5 B10

Acid blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo):

32041241 Acid blue 2 (alizarine brill blue PFN) 7.5 B10

32041242 Acid blue 14 (solacet fast blue 4 G1) 7.5 B10

32041243 Acid blue 23 (alizarine light blue 4 G1) 7.5 B10

32041244 Acid blue 25 (solway ultra blue B) 7.5 B10

32041245 Acid blue 45 (solway blue RN) 7.5 B10

32041246 Acid blue 51 (alizarine sky blue FFB) 7.5 B10

32041247 Acid blue 52 (alizarine light – 5GL) 7.5 B10

32041248 Acid blue 78 (solway sky blue B) 7.5 B10

Acid blues 93,112,127,138,140 and others (non-azo):

32041251 Acid blue 93 (ink blue) 7.5 B10

32041252 Acid blue 112 (coomasie ultra sky SE) 7.5 B10

273

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

32041253 Acid blue 127 (brill alizarine milling blue G) 7.5 B10

32041254 Acid blue 138 (carbolan blue B) 7.5 B10

32041255 Acid blue 140 (carbolan brill blue 2R) 7.5 B10

32041259 Other 7.5 B10

Mordant dyes:

32041261 Yellows 7.5 B10

32041262 Oranges 7.5 B10

32041263 Violets 7.5 B10

32041264 Blues 7.5 B10

32041265 Greens 7.5 B10

32041266 Browns 7.5 B10

32041267 Blacks 7.5 B10

32041268 Red II (alizarine red) 7.5 B10

32041269 Other 7.5 B10

Other non-azo acid dyes:

32041291 Acid yellows 7.5 B10

32041292 Acid oranges 7.5 B10

32041293 Acid red 7.5 B10

32041294 Acid violets 7.5 B10

32041295 Acid browns 7.5 B10

32041299 Other 7.5 B10

**320413 Basic dyes and preparations based thereon**

32041310 Basic azo dyes 7.5 B10

Basic yellow (non-azo):

32041321 Yellow 2 (auramine O) 7.5 B10

32041329 Other 7.5 B10

Basic red (non-azo):

32041331 Red 1 (rhodamine 6 G) 7.5 B10

32041339 Other 7.5 B10

Basic violet (non-azo):

32041341 Violet 1 (methyl Violet) 7.5 B10

32041342 Violet 10 (rhodamine B) 7.5 B10

32041343 Violet 14 (magenta) 7.5 B10

32041349 Other 7.5 B10

Basic blue (non-azo):

32041351 Blue 9 (methylene Blue) 7.5 B10

32041352 Blue 16 (victoria Blue B) 7.5 B10

32041359 Other 7.5 B10

274

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Basic green (non-azo):

32041361 Green 4 (malachite green) 7.5 B10

32041369 Other 7.5 B10

Other non-azo basic dyes:

32041391 Basic oranges 7.5 B10

32041392 Basic browns 7.5 B10

32041393 Basic black 7.5 B10

32041399 Other 7.5 B10

**320414 Direct dyes and preparations based thereon**

Direct yellow (azo):

32041411 Yellow 12 (chrysophenine G) 7.5 B10

32041419 Other 7.5 B10

Direct red (azo):

32041421 Congo red 7.5 B10

32041429 Other 7.5 B10

Direct blue (azo):

32041431 Blue 1 (Sky blue FF) 7.5 B10

32041439 Other 7.5 B10

32041440 Direct oranges (azo) 7.5 B10

32041450 Direct greens (azo) 7.5 B10

32041460 Direct browns (azo) 7.5 B10

32041470 Direct blacks (azo) 7.5 B10

Direct dyes (non-azo):

32041481 Yellows 7.5 B10

32041482 Oranges 7.5 B10

32041483 Reds 7.5 B10

32041484 Violets 7.5 B10

32041485 Blues 7.5 B10

32041486 Greens 7.5 B10

32041487 Browns 7.5 B10

32041488 Blacks 7.5 B10

32041489 Other 7.5 B10

32041490 Other 7.5 B10

**320415 Vat dyes (including those usable in that state as pigments)**

**and preparations based thereon**

Vat yellow:

32041511 Vat yellow 2 (GC) 7.5 B10

32041512 Vat yellow 4 (indathrene golden yellow GK) 7.5 B10

275

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

32041519 Other 7.5 B10

Vat orange:

32041521 Vat oranges 3 (brill orange RK) 7.5 B10

32041522 Vat oranges 15 (golden orange 3G) 7.5 B10

32041529 Other 7.5 B10

Vat red:

32041531 Vat red (brill pink) 7.5 B10

32041539 Other 7.5 B10

Vat violet:

32041541 Vat violet 1 (brill violet 2R) 7.5 B10

32041542 Vat violet 3 (magenta B) 7.5 B10

32041549 Other 7.5 B10

Vat blue:

32041551 Vat blue 1 (synthetic indigo) 7.5 B10

32041552 Vat blue 4 7.5 B10

32041553 Vat blue 5 (blue 2B) 7.5 B10

32041554 Vat blue 6 (blue BC) 7.5 B10

32041555 Vat blue 20 (dark blue 30) 7.5 B10

32041556 Vat blue 29 (indanthrene brill blue 4G) 7.5 B10

32041557 Vat blue 43 (carbazole blue) 7.5 B10

32041558 Reduced vat blues 7.5 B10

32041559 Other 7.5 B10

Vat green:

32041561 Vat green 1 (indanthrene brill green BFFB) 7.5 B10

32041562 Vat green 2 (indanthrene brill green GG) 7.5 B10

32041563 Vat green 4 (indanthrene brill green 3B) 7.5 B10

32041564 Vat green 9 (Black BB) 7.5 B10

32041569 Other 7.5 B10

Vat brown:

32041571 Vat brown 1 (brown BR) 7.5 B10

32041572 Vat brown 3 (brown RGR) 7.5 B10

32041573 Vat brown 5 (brown RRD,G) 7.5 B10

32041579 Other 7.5 B10

Vat black:

32041581 Vat black 9 (black RB) 7.5 B10

32041582 Vat black 25 (olive T) 7.5 B10

32041583 Vat black 27 (olive R) 7.5 B10

32041584 Vat black 29 (grey BG) 7.5 B10

276

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

32041589 Other 7.5 B10

Other:

32041591 Solubilised vat yellows 7.5 B10

32041592 Solubilised vat oranges 7.5 B10

32041593 Solubilised vat reds 7.5 B10

32041594 Solubilised vat violets 7.5 B10

32041595 Solubilised vat blues 7.5 B10

32041596 Solubilised vat greens 7.5 B10

32041597 Solubilised vat blacks 7.5 B10

32041599 Other 7.5 B10

**320416 Reactive dyes and preparations based thereon**

32041610 Yellows 7.5 B10

32041620 Oranges 7.5 B10

32041630 Reds 7.5 B10

32041640 Violets 7.5 B10

32041650 Blues 7.5 B10

32041660 Greens 7.5 B10

32041670 Browns 7.5 B10

32041680 Blacks 7.5 B10

32041690 Other 7.5 B10

**320417 Pigments and preparations based thereon**

Pigments yellow:

32041711 Yellow 1 (hansa yellow) 7.5 B10

32041719 Other 7.5 B10

32041720 Pigment oranges 7.5 B10

Pigment red:

32041731 Toluidine red 7.5 B10

32041739 Other 7.5 B10

32041740 Pigment violets 7.5 B10

Pigment blues:

32041751 Blue 15 (pathalocyanine blue) 7.5 B10

32041759 Other 7.5 B10

Pigment greens:

32041761 Green 7 (pathalovyanine green) 7.5 B10

32041769 Other 7.5 B10

32041770 Pigment browns 7.5 B10

32041780 Pigment blacks 7.5 B10

32041790 Other 7.5 B10

277

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**320419 Other, including mixtures of colouring matter of two or more**

**of the subheadings 3204.11 to 3204.19**

Azoic coupling components 2,4,5,7,8,13:

32041911 Azoic coupling component 2 (naphthol AS) 7.5 B10

32041912 Azoic coupling component 4 (naphthol As-BO) 7.5 B10

32041913 Azoic coupling component 5 (naphthol ASG) 7.5 B10

32041914 Azoic coupling component 7 (naphthol ASSW) 7.5 B10

32041915 Azoic coupling component 8 (naphthol ASTR) 7.5 B10

32041916 Azoic coupling component 13 (naphthol ASSG) 7.5 B10

Azoic coupling components 14,15,17,18,20 and others:

32041921 Azoic coupling component 14 (naphthol ASPH) 7.5 B10

32041922 Azoic coupling component 15 (naphthol ASLB) 7.5 B10

32041923 Azoic coupling component 17 (naphthol ASBS) 7.5 B10

32041924 Azoic coupling component 18 (naphthol ASD) 7.5 B10

32041925 Azoic coupling component 20 (naphthol ASOL) 7.5 B10

32041929 Other 7.5 B10

Azoic diazo component 1,2,3,4,5,6,10,11:

32041931 Azoic diazo component 1 (fast bordeaux GP base) 7.5 B10

32041932 Azoic diazo component 2 (fast orange G/GC base) 7.5 B10

32041933 Azoic diazo component 3 (fast scarlet GGIGGS base) 7.5 B10

32041934 Azoic diazo component 4 (fast garment GBC base) 7.5 B10

32041935 Azoic diazo component 5 (fast red B base) 7.5 B10

32041936 Azoic diazo component 6 (fast orange GR base 7.5 B10

32041937 Azoic diazo component 10 (fast red R base) 7.5 B10

32041938 Azoic diazo component 11 (fast red TR base) 7.5 B10

Azoic diazo component 12,13,20,24,32,41,48 and others:

32041941 Azoic diazo component 12 (fast scarlet G base) 7.5 B10

32041942 Azoic diazo component 13 (fast scarlet R base) 7.5 B10

32041943 Azoic diazo component 20 (fast blue BB base) 7.5 B10

32041944 Azoic diazo component 24 (fast blue RR base) 7.5 B10

32041945 Azoic diazo component 32 (fast red KB base) 7.5 B10

32041946 Azoic diazo component 41 (fast violet B base) 7.5 B10

32041947 Azoic diazo component 48 (fast blue B base) 7.5 B10

32041949 Other 7.5 B10

Azoic colours:

32041951 Yellows 7.5 B10

32041952 Oranges 7.5 B10

32041953 Reds 7.5 B10

278

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

32041954 Violets 7.5 B10

32041955 Blues 7.5 B10

32041956 Greens 7.5 B10

32041957 Browns 7.5 B10

32041958 Blacks 7.5 B10

32041959 Other 7.5 B10

Sulphur based colouring matters:

32041961 Yellows 7.5 B10

32041962 Oranges 7.5 B10

32041963 Reds 7.5 B10

32041964 Blues 7.5 B10

32041965 Greens 7.5 B10

32041966 Browns 7.5 B10

32041967 Blacks 7.5 B10

32041969 Other 7.5 B10

Solvent based colouring matters:

32041971 Yellows 7.5 B10

32041972 Oranges 7.5 B10

32041973 Reds 7.5 B10

32041974 Violets 7.5 B10

32041975 Blues 7.5 B10

32041976 Greens 7.5 B10

32041977 Browns 7.5 B10

32041978 Blacks 7.5 B10

32041979 Other 7.5 B10

Food colouring matters:

32041981 Yellow 3 (sunset yellow) 7.5 B10

32041982 Yellow 4 (tartrazine) 7.5 B10

32041983 Reds 5 to 8 (poncean) 7.5 B10

32041984 Red 9 (amaranth) 7.5 B10

32041985 Oranges 7.5 B10

32041986 Violets 7.5 B10

32041987 Greens 7.5 B10

32041988 Browns 7.5 B10

32041989 Other 7.5 B10

32041990 Other 7.5 B10

**320420 Synthetic organic products of a kind used as fluorescent**

**brightening agents**

279

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

32042010 Optical whitening agents 7.5 B10

32042090 Other 7.5 B10

**320490 Other**

32049000 Other X

**3205 Colour lakes; preparations as specified in Note 3 to this**

**Chapter based on colour lakes.**

32050000 Colour lakes; preparations as specified in Note 3 to this Chapter

based on colour lakes

7.5 B10

**3206 Other colouring matter; preparations as specified in Note 3**

**to this Chapter, other than those of heading 32.03, 32.04 or**

**32.05; inorganic products of a kind used as luminophores,**

**whether or not chemically defined.**

Pigments and preparations based on titanium dioxide:

**320611 Containing 80 % or more by weight of titanium dioxide**

**calculated on the dry matter**

32061110 Pearlsent pigment (titanium dioxide, coated micananeous and

lustres pearl pigment)

10 B10

32061190 Other 7.5 B10

**320619 Other**

32061900 Other 7.5 B10

**320620 Pigments and preparations based on chromium compounds**

32062000 Pigments and preparations based on chromium compounds 7.5 B10

Other colouring matter and other preparations:

**320641 Ultramarine and preparations based thereon**

32064100 Ultramarine and preparations based thereon 7.5 B10

**320642 Lithopone and other pigments and preparations based on**

**zinc sulphide**

32064200 Lithopone and other pigments and preparations based on zinc

sulphide

7.5 B10

**320649 Other**

32064910 Red oxide 7.5 B10

32064920 Persian red 7.5 B10

32064930 Yellow ochre 7.5 B10

32064940 Bronze powder 7.5 B10

32064990 Other 7.5 B10

**320650 Inorganic products of a kind used as luminophores**

32065000 Inorganic products of a kind used as luminophores 7.5 B10

280

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3207 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.**

**320710 Prepared pigments, prepared opacifiers, prepared colours**

**and similar preparations**

32071010 Prepared organic dye-stuff pigments, dry 7.5 B10

32071020 Prepared organic dye-stuff pigments, paste 7.5 B10

32071030 Prepared inorganic pigments 7.5 B10

32071040 Prepared opacifiers prepared colours and similar preparations 7.5 B10

32071090 Other 7.5 B10

**320720 Vitrifiable enamels and glazes, engobes (slips) and similar**

**preparations**

32072010 Vitrifiable enamels and glazes 7.5 B10

32072020 Engobes (slips) and similar preparations 7.5 B10

**320730 Liquid lustres and similar preparations**

32073000 Liquid lustres and similar preparations 7.5 B10

**320740 Glass frit and other glass, in the form of powder, granules or**

**flakes**

32074000 Glass frit and other glass, in the form of powder, granules or

flakes

10 B10

**3208 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.**

**320810 Based on polyesters**

32081010 Enamels 7.5 B10

32081020 Lacquers 7.5 B10

32081030 Varnishes 7.5 B10

32081090 Other 7.5 B10

**320820 Based on acrylic or vinyl polymers**

32082010 Enamels 7.5 B10

32082020 Lacquers 7.5 B10

32082030 Varnishes 7.5 B10

32082090 Other 7.5 B10

**320890 Other**

Based on cellulose nitrate or other cellulose derivatives:

32089011 Nitrocellulose lacquers 7.5 B10

281

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

32089019 Other 7.5 B10

Enamels:

32089021 Synthetic enamel, ultra white paints 7.5 B10

32089022 Synthetic enamel, other colours 7.5 B10

32089029 Other 7.5 B10

32089030 Lacquers 7.5 B10

Varnishes:

32089041 Insulating varnish 7.5 B10

32089049 Other 7.5 B10

32089050 Slip agents 7.5 B10

32089090 Other 7.5 B10

**3209 Paints and varnishes (including enamels and lacquers) based**

**on synthetic polymers or chemically modified natural**

**polymers, dispersed or dissolved in an aqueous medium.**

**320910 Based on acrylic or vinyl polymers**

32091010 Acrylic emulsion 7.5 B10

32091090 Other 7.5 B10

**320990 Other**

32099010 Dispersion paints 7.5 B10

32099020 Emulsion paints not elsewhere specified or included 7.5 B10

32099090 Other 7.5 B10

**3210 Other paints and varnishes (including enamels, lacquers and**

**distempers); prepared water pigments of a kind used for**

**finishing leather.**

**321000 Other paints and varnishes (including enamels, lacquers and**

**distempers); prepared water pigments of a kind used for**

**finishing leather**

Distempers:

32100011 Dry distemper, including cement based water paints X

32100012 Oil bound distemper X

32100019 Other X

32100020 Prepared water pigments of a kind used for finishing leather X

32100030 Metallic powder or flakes prepared as paints X

32100040 Poly tetra fluoro ethylene (PTFE) or silicon resin based coating

materials

X

32100090 Other X

**3211 Prepared driers.**

32110000 Prepared driers 7.5 B10

282

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3212 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.**

**321210 Stamping foils**

32121000 Stamping foils 7.5 B10

**321290 Other**

32129010 Pigments in linseed oil, white spirit, spirit of turpentine, varnish

and other paints or enamel media not elsewhere specified or

included

7.5 B10

32129020 Dyes and other colouring matter put up in forms or packings for

retail sale

7.5 B10

32129030 Aluminium paste 7.5 B10

32129090 Other 7.5 B10

**3213 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.**

**321310 Colours in sets**

32131000 Colours in sets 7.5 B10

**321390 Other**

32139000 Other 7.5 B10

**3214 Glaziers' putty, grafting putty, resin cements, caulking**

**compounds and other mastics; painters' fillings;**

**nonrefractory surfacing preparations for façades, indoor**

**walls, floors, ceilings or the like.**

**321410 Glaziers' putty, grafting putty, resin cements, caulking**

**compounds and other mastics; painters' fillings**

32141000 Glaziers’ putty, grafting putty, resin cements, caulking

compounds and other mastics; painters’ fillings

7.5 B10

**321490 Other**

32149010 Non-refractory surfacing preparations X

32149020 Resin cement X

32149090 Other X

**3215 Printing ink, writing or drawing ink and other inks, whether**

**or not concentrated or solid.**

Printing ink:

**321511 Black**

32151110 Lithographic ink and jelly 7.5 B10

283

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

32151120 Newspaper ink 7.5 B10

32151130 Rotary ink 7.5 B10

32151140 Screen printing ink 7.5 B10

32151190 Other 7.5 B10

**321519 Other**

32151910 Lithographic ink and jelly 7.5 B10

32151920 Newspaper ink 7.5 B10

32151930 Rotary ink 7.5 B10

32151940 Screen printing ink 7.5 B10

32151990 Other 7.5 B10

**321590 Other**

32159010 Fountain pen ink 7.5 B10

32159020 Ball pen ink 7.5 B10

32159030 Indelible ink 7.5 B10

32159040 Drawing ink 7.5 B10

32159090 Other 7.5 B10

**3301 Essential oils (terpeneless or not), including concretes and**

**absolutes; resinoids; extracted oleoresins; concentrates of**

**essential oils in fats, in fixed oils, in waxes or the like,**

**obtained by enfleurage or maceration; terpenic by-products**

**of the deterpenation of essential oils; aqueous distillates and**

**aqueous solutions of essential oils.**

Essential oils of citrus fruit:

**330112 Of orange**

33011200 Of orange 20 B10

**330113 Of lemon**

33011300 Of lemon 20 B10

**330119 Other**

33011910 Citronella oil X

33011990 Other X

Essential oils other than those of citrus fruit:

**330124 Of peppermint (*Mentha piperita* )**

33012400 Of peppermint (*Mentha piperita* ) X

**330125 Of other mints**

33012510 Spearmint oil (ex-mentha spicata) X

33012520 Water mint-oil (ex-mentha aquatic) X

33012530 Horsemint oil (ex-mentha sylvestries) X

33012540 Bergament oil (ex-mentha citrate) X

284

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

33012590 Other X

**330129 Other**

Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil;

cedarwood oil; cinnamon bark oil; cinnamon leaf oil:

33012911 Anise oil (aniseed oil) 20 B10

33012912 Cajeput oil 20 B10

33012913 Cananga oil 20 B10

33012914 Caraway oil 20 B10

33012915 Cassia oil 20 B10

33012916 Cedarwood oil 20 B10

33012917 Cinnamon bark oil 20 B10

33012918 Cinnamon leaf oil 20 B10

Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil;

fennel seed oil; ginger oil; ginger grass oil; clove bud oil:

33012921 Clove leaf or stem, oil 20 B10

33012922 Coriander seed oil 20 B10

33012923 Dill oil (anethum oil) 20 B10

33012924 Eucalyptus oil 20 B10

33012925 Fennel seed oil 20 B10

33012926 Ginger oil 20 B10

33012927 Ginger grass oil 20 B10

33012928 Clove bud oil 20 B10

Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil;

pepper oil; petitgrain oil; sandalwood oil; rose oil:

33012931 Tuberose concentrate 20 B10

33012932 Nutmeg oil 20 B10

33012933 Palmarosa oil 20 B10

33012934 Patchouli oil 20 B10

33012935 Pepper oil 20 B10

33012936 Petitgrain oil 20 B10

33012937 Sandalwood oil 20 B10

33012938 Rose oil 20 B10

Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin

oil; celery seed oil; garlic oil; paprika oil; turmeric oil:

33012941 Camphor oil 20 B10

33012942 Lemon grass oil 20 B10

33012943 Ylang ylang oil 20 B10

33012944 Davana oil 20 B10

285

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

33012945 Cumin oil 20 B10

33012946 Celery seed oil 20 B10

33012947 Garlic oil 20 B10

33012948 Paprika oil 20 B10

33012949 Turmeric oil 20 B10

33012950 Spices' oils not elsewhere specified or included 20 B10

33012990 Other 20 B10

**330130 Resinoids**

33013010 Agar oil 20 B10

Other:

33013091 Flavouring essences, all types, including those for liquors 20 B10

33013099 Other 20 B10

**330190 Other**

Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and

nutmeg oleoresins:

33019011 Fenugreek oleoresins 20 B10

33019012 Ginger oleoresins 20 B10

33019013 Pepper oleoresins 20 B10

33019014 Turmeric oleoresins 20 B10

33019015 Cardamom oleoresins 20 B10

33019016 Celery seed oleoresins 20 B10

33019017 Nutmeg oleoresins 20 B10

Clove, capsicum, coriander, cumin and fennel oleoresins and

oleoreines of spices not elsewhere specified or included:

33019021 Clove oleoresins 20 B10

33019022 Capsicum oleoresins 20 B10

33019023 Coriander oleoresins 20 B10

33019024 Cumin oleoresins 20 B10

33019025 Fennel oleoresins 20 B10

33019029 Oleoresins of spices not elsewhere specified or included 20 B10

Attars of all kinds in fixed oil base;mustard oil aroma essence of

ambrettolide (ambrette seed oil essence):

33019031 Attars of all kinds in fixed oil base 20 B10

33019032 Mustard oil aroma 20 B10

33019033 Essence of ambrettolide (ambrette seed oil essence) 20 B10

Concentrates of essential oils in fats, in fixed oils or in waxes or

the like, obtained by cold absorption or by maceration not

elsewhere specified or included:

286

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

33019041 Flavouring essences, all types, including those for liquors 20 B10

33019049 Other 20 B10

Terpenic by-products of the deterpenation of essential oil:

33019051 Flavouring essences, all types, including those for liquors 20 B10

33019059 Other 20 B10

33019060 Aqueous distillates of essential oils, not elsewhere specified or

included

20 B10

Aqueous solutions of essential oils:

33019071 Flavouring essences, all types, including those for liquors 20 B10

33019079 Other 20 B10

33019090 Other 20 B10

**3302 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.**

**330210 Of a kind used in the food or drink industries**

33021010 Synthetic flavouring essences X

33021090 Other X

**330290 Other**

Mixtures of aromatic chemicals and essential oils as perfume

base:

33029011 Synthetic perfumery compounds X

33029012 Synthetic essential oil X

33029019 Other X

33029020 Aleuritic acid X

33029090 Other X

**3303 Perfumes and toilet waters.**

**330300 Perfumes and toilet waters**

33030010 Eau-de-cologne X

33030020 Rose water X

33030030 Keora water X

33030040 Perfumes and perfumery compounds not containing spirit

(excluding aqueous distillates)

X

33030050 Perfumes containing spirit X

33030060 Spirituous toilet preparations not elsewhere specified or included X

33030090 Other X

287

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3304 Beauty or make-up preparations and preparations for the**

**care of the skin (other than medicaments), including**

**sunscreen or sun tan preparations; manicure or pedicure**

**preparations.**

**330410 Lip make-up preparations**

33041000 Lip make-up preparations 10 B10

**330420 Eye make-up preparations**

33042000 Eye make-up preparations 10 B10

**330430 Manicure or pedicure preparations**

33043000 Manicure or pedicure preparations 10 B10

Other:

**330491 Powders, whether or not compressed**

33049110 Face powders 10 B10

33049120 Talcum powders 10 B10

33049190 Other 10 B10

**330499 Other**

33049910 Face creams 10 B10

33049920 Nail polish or lacquers 10 B10

33049930 Moisturising lotion 10 B10

33049940 Sindur, bindi, kumkum 10 B10

33049950 Turmeric preparations 10 B10

33049990 Other 10 B10

**3305 Preparations for use on the hair.**

**330510 Shampoos**

33051010 Containing spirit 10 B10

33051090 Other 10 B10

**330520 Preparations for permanent waving or straightening**

33052000 Preparations for permanent waving or straightening 10 B10

**330530 Hair lacquers**

33053000 Hair lacquers 10 B10

**330590 Other**

Hair oil:

33059011 Perfumed 10 B10

33059019 Other 10 B10

33059020 Brilliantines (spirituous) 10 B10

33059030 Hair cream 10 B10

33059040 Hair dyes (natural, herbal or synthetic) 10 B10

33059050 Hair fixers 10 B10

288

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

33059090 Other 10 B10

**3306 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.**

**330610 Dentifrices**

33061010 In powder 10 B10

33061020 In paste 10 B10

33061090 Other 10 B10

**330620 Yarn used to clean between the teeth (dental floss)**

33062000 Yarn used to clean between the teeth (dental floss) 10 B10

**330690 Other**

33069000 Other 10 B10

**3307 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.**

**330710 Pre-shave, shaving or after-shave preparations**

33071010 Shaving cream 10 B10

33071090 Other 10 B10

**330720 Personal deodorants and antiperspirants**

33072000 Personal deodorants and anti-perspirants 10 B10

**330730 Perfumed bath salts and other bath preparations**

33073010 Bath oil (thailam) 10 B10

33073090 Other 10 B10

Preparations for perfuming or deodorizing rooms, including

odoriferous preparations used during religious rites:

**330741 “Agarbatti” and other odoriferous preparations which**

**operate by burning**

33074100 “Agarbatti” and other odoriferous preparations which operate by

burning

X

**330749 Other**

33074900 Other 10 B10

**330790 Other**

33079010 Depilatories 10 B10

33079020 Sterile contact lens care solution 10 B10

33079090 Other 10 B10

289

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3401 Soap; organic surface-active products and preparations for**

**use as soap, in the form of bars, cakes, moulded pieces or**

**shapes, whether or not containing soap; organic surfaceactive**

**products and preparations for washing the skin, in the**

**form of liquid or cream and put up for retail sale, whether or**

**not containing soap; paper, wadding, felt and nonwovens,**

**impregnated, coated or covered with soap or detergent.**

Soap and organic surface-active products and preparations,in the

form of bars, cakes, moulded pieces or shapes, and

paper,wadding,felt and nonwovens,impregnated,coated or

covered with soap or detergent:

**340111 For toilet use (including medicated products)**

34011110 Medicated toilet soaps 7.5 B10

34011120 Shaving soaps other than shaving cream 7.5 B10

34011190 Other 7.5 B10

**340119 Other**

Bars and blocks of not less than 500 gm in weight:

34011911 Industrial soap X

34011919 Other X

34011920 Flakes, chips and powder X

34011930 Tablets and cakes X

Household and laundry soaps not elsewhere specified or included:

34011941 Household soaps X

34011942 Laundry soaps X

34011990 Other X

**340120 Soap in other forms**

34012000 Soap in other forms 7.5 B10

**340130 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**

For toilet use(including medicated products):

34013011 Medicated toilet soaps 7.5 B10

34013012 Shaving cream and shaving gel 7.5 B10

34013019 Other 7.5 B10

34013090 Other 7.5 B10

290

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3402 Organic surface-active agents (other than soap); surfaceactive**

**preparations, washing preparations (including**

**auxiliary washing preparations) and cleaning preparations,**

**whether or not containing soap, other than those of heading**

**34.01.**

Organic surface-active agents, whether or not put up for retail

sale:

**340211 Anionic**

34021110 Silicone surfactant 7.5 B10

34021190 Other 7.5 B10

**340212 Cationic**

34021200 Cationinc X

**340213 Non-ionic**

34021300 Non-ionic 7.5 B10

**340219 Other**

34021900 Other 7.5 B10

**340220 Preparations put up for retail sale**

34022010 Washing preparations (including auxiliary washing preparations)

and cleaning preparations, having a basis of soap or other organic

surface active agents

7.5 B10

34022020 Cleaning or degreasing preparations not having a basis of soap or

other organic surface active agents

7.5 B10

34022090 Other 7.5 B10

**340290 Other**

Synthetic detergents:

34029011 Washing preparations (including auxiliary washing preparations)

and cleaning preparations, having a basis of soap or other organic

surface active agents

7.5 B10

34029012 Cleaning or degreasing preparations not having a basis of soap or

other organic surface active agents

7.5 B10

34029019 Other 7.5 B10

34029020 Sulphonated　or　sulphated　or　oxidized　or　chlorinated castor

oil; sulphonated　or　sulphated　or　 oxidized　or　chlorinated

fish oil; sulphonated　or　sulphated　or　 oxidized　or

chlorinated sperm oil; sulphonated　or　 sulphated　or　oxidized

or　 chlorinated neats foot oil

7.5 B10

34029030 Penetrators 7.5 B10

Wetting agents:

291

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

34029041 Washing preparations (including auxiliary washing preparations)

and cleaning preparations, having a basis of soap or other organic

surface active agents

7.5 B10

34029042 Cleaning or degreasing preparations not having a basis of soap or

other organic surface active agents

7.5 B10

34029049 Other 7.5 B10

Washing preparations whether or not containing soap:

34029051 Washing preparations (including auxiliary washing preparations)

and cleaning preparations, having a basis of soap or other organic

surface active agents

7.5 B10

34029052 Cleaning or degreasing preparations not having a basis of soap or

other organic surface active agents

7.5 B10

34029059 Other 7.5 B10

Other:

34029091 Washing preparations (including auxiliary washing preparations)

and cleaning preparations, having a basis of soap or other organic

surface active agents

7.5 B10

34029092 Cleaning or degreasing preparations not having a basis of soap or

other organic surface active agents

7.5 B10

34029099 Other 7.5 B10

**3403 Lubricating preparations (including cutting-oil**

**preparations, bolt or nut release preparations, anti-rust or**

**anti-corrosion preparations and mould release preparations,**

**based on lubricants) and preparations of a kind used for the**

**oil or grease treatment of textile materials, leather, furskins**

**or other materials, but excluding preparations containing, as**

**basic constituents, 70 % or more by weight of petroleum oils**

**or of oils obtained from bituminous minerals.**

Containing petroleum oils or oils obtained from bituminous

minerals:

**340311 Preparations for the treatment of textile materials, leather,**

**furskins or other materials**

34031100 Preparations for the treatment of textile materials, leather,

furskins or other materials

7.5 B10

**340319 Other**

34031900 Other 7.5 B10

Other:

**340391 Preparations for the treatment of textile materials, leather,**

**furskins or other materials**

292

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

34039100 Preparations for the treatment of textile materials, leather,

furskins or other materials

7.5 B10

**340399 Other**

34039900 Other 7.5 B10

**3404 Artificial waxes and prepared waxes.**

**340420 Of poly(oxyethylene)(polyethylene glycol)**

34042000 Of poly(oxyethylene)(polyethylene glycol) 7.5 B10

**340490 Other**

34049010 Sealing wax (including bottle sealing wax) in sticks, cakes or

similar forms

7.5 B10

34049020 Polyethylene wax 7.5 B10

Artificial waxes (including water soluble waxes) prepared waxes,

not emulsified or containing solvents:

34049031 Poly brominated biphenyls 7.5 B10

34049032 Poly chlorinated biphenyls 7.5 B10

34049033 Poly chlorinated terphenyls 7.5 B10

34049039 Other 7.5 B10

34049090 Other 7.5 B10

**3405 Polishes and creams, for footwear, furniture, floors,**

**coachwork, glass or metal, scouring pastes and powders and**

**similar preparations (whether or not in the form of paper,**

**wadding, felt, nonwovens, cellular plastics or cellular rubber,**

**impregnated, coated or covered with such preparations),**

**excluding waxes of heading 34.04.**

**340510 Polishes, creams and similar preparations for footwear or**

**leather**

34051000 Polishes, creams and similar preparations for footwear or leather 7.5 B10

**340520 Polishes, creams and similar preparations for the**

**maintenance of wooden furniture, floors or other woodwork**

34052000 Polishes,creams and similar preparations for the maintenance of

wooden furniture, floors or other wood work

7.5 B10

**340530 Polishes and similar preparations for coachwork, other than**

**metal polishes**

34053000 Polishes and similar preparations for coach-work, other than

metal polishes

7.5 B10

**340540 Scouring pastes and powders and other scouring**

**preparations**

34054000 Scouring pastes and powders and other scouring preparations 7.5 B10

**340590 Other**

293

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

34059010 Polishes and compositions for application to metal including

diamond polishing powder or paste

7.5 B10

34059090 Other 7.5 B10

**3406 Candles, tapers and the like.**

**340600 Candles, tapers and the like**

34060010 Candles 7.5 B10

34060090 Other 7.5 B10

**3407 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).**

**340700 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)**

34070010 Modelling pastes,including those put up for children’s amusement 7.5 B10

34070090 Other 7.5 B10

**3501 Casein, caseinates and other casein derivatives; casein glues.**

**350110 Casein**

35011000 Casein X

**350190 Other**

35019000 Other X

**3502 Albumins (including concentrates of two or more whey**

**proteins, containing by weight more than 80 % whey**

**proteins, calculated on the dry matter), albuminates and**

**other albumin derivatives.**

Egg albumin:

**350211 Dried**

35021100 Dried 20 B10

**350219 Other**

35021900 Other 20 B10

**350220 Milk albumin, including concentrates of two or more whey**

**proteins**

294

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

35022000 Milk albumin, including concentrates of two or more whey

proteins

X

**350290 Other**

35029000 Other 20 B10

**3503 Gelatin (including gelatin in rectangular (including square)**

**sheets, whether or not surface-worked or coloured) and**

**gelatin derivatives; isinglass; other glues of animal origin,**

**excluding casein glues of heading 35.01.**

**350300 Gelatin (including gelatin in rectangular (including square)**

**sheets, whether or not surface-worked or coloured) and**

**gelatin derivatives; isinglass; other glues of animal origin,**

**excluding casein glues of heading 35.01**

35030010 Isinglass 20 B10

35030020 Gelatin, edible grade and not elsewhere specified or included 20 B10

35030030 Glues derived from bones, hides and similar items; fish flues 20 B10

35030090 Other 20 B10

**3504 Peptones and their derivatives; other protein substances and**

**their derivatives, not elsewhere specified or included; hide**

**powder, whether or not chromed.**

**350400 Peptones and their derivatives; other protein substances and**

**their derivatives, not elsewhere specified or included; hide**

**powder, whether or not chromed**

35040010 Peptones X

Other:

35040091 Isolated soya protein X

35040099 Others X

**3505 Dextrins and other modified starches (for example,**

**pregelatinised or esterified starches); glues based on**

**starches, or on dextrins or other modified starches.**

**350510 Dextrins and other modified starches**

35051010 Esterified starches X

35051090 Other X

**350520 Glues**

35052000 Glues X

**3506 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.**

295

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**350610 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**

35061000 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

10 B10

Other:

**350691 Adhesives based on polymers of headings 39.01 to 39.13 or**

**on rubber**

35069110 Based on latex, phenol formaldehyde (PF), urea formaldehyde

(UF) and polyvinyl alcohol (PVA)

X

35069190 Other X

**350699 Other**

35069910 Synthetic glue with phenol urea or cresol (with formaldehyde) as

the main component

10 B10

Prepared glues and other prepared adhesives not elsewhere

specified or included:

35069991 Based on starch, gum, latex, PF, UF and PVA 10 B10

35069999 Other 10 B10

**3507 Enzymes; prepared enzymes not elsewhere specified or**

**included.**

**350710 Rennet and concentrates thereof**

Microbial rennet:

35071011 Animal rennet 10 B10

35071019 Other 10 B10

Other:

35071091 Animal rennet 10 B10

35071099 Other 10 B10

**350790 Other**

35079010 Industrial enzymes (textile assistant) 10 B10

35079020 Pancretin pure (excluding medicament) 10 B10

35079030 Pepsin (excluding medicament) 10 B10

35079040 Pectin esterases pure 10 B10

35079050 Pectolytic enzyme (pectimase) 10 B10

Other enzymes of microbial origin:

35079061 Streptokinase 10 B10

35079062 Amylases enzymes 10 B10

35079069 Other 10 B10

Enzymes for pharmaceutical use, other than streptokinase:

35079071 Papain, pure, of pharmaceutical grade 10 B10

296

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

35079079 Other 10 B10

Other:

35079091 Enzymatic preparations containing food stuffs 10 B10

35079099 Other 10 B10

**3601 Propellent powders.**

**360100 Propellent powders**

36010010 Blasting powder 10 B10

36010020 Gun powder 10 B10

36010090 Other 10 B10

**3602 Prepared explosives, other than propellent powders.**

**360200 Prepared explosives, other than propellent powders**

36020010 Industrial explosives 10 B10

36020090 Other 10 B10

**3603 Safety fuses; detonating fuses; percussion or detonating**

**caps; igniters; electric detonators.**

**360300 Safety fuses; detonating fuses; percussion or detonating**

**caps; igniters; electric detonators**

Safety fuses:

36030011 For mine blasting 10 B10

36030019 Other 10 B10

36030020 Detonating fuses 10 B10

Percussion and detonating caps:

36030031 Non-ordnance 10 B10

36030039 Other 10 B10

Igniters:

36030041 Non-ordnance 10 B10

36030049 Other 10 B10

Electric detonators:

36030051 Containing explosives electrically ignited, non-ordnance 10 B10

36030059 Other 10 B10

**3604 Fireworks, signalling flares, rain rockets, fog signals and**

**other pyrotechnic articles.**

**360410 Fireworks**

36041000 Fireworks 10 B10

**360490 Other**

36049010 Ship signals 10 B10

36049090 Other 10 B10

**3605 Matches, other than pyrotechnic articles of heading 36.04.**

297

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**360500 Matches, other than pyrotechnic articles of heading 36.04**

36050010 Safety matches X

36050090 Other X

**3606 Ferro-cerium and other pyrophoric alloys in all forms;**

**articles of combustible materials as specified in Note 2 to this**

**Chapter.**

**360610 Liquid or liquefied-gas fuels in containers of a kind used for**

**filling or refilling cigarette or similar lighters and of a**

**capacity not exceeding 300 cm³**

36061000 Liquid or liquefied-gas fuels in containers of a kind used for

filling or refilling cigarette or similar lighters and of a capacity not

exceeding 300 cm³

10 B10

**360690 Other**

36069010 Combustible preparations 10 B10

Other:

36069091 Ferro-cerium, in all forms 10 B10

36069092 Pyrophoric alloys, in all forms 10 B10

36069093 DNPT (dinitroso-penta-methylene tetramine) 10 B10

36069099 Others 10 B10

**3701 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.**

**370110 For X-ray**

37011010 Medical 10 B10

37011090 Other 10 B10

**370120 Instant print film**

37012000 Instant print film 10 B10

**370130 Other plates and film, with any side exceeding 255 mm**

37013000 Other plates and film, with any side exceeding 255 mm 10 B10

Other:

**370191 For colour photography (polychrome)**

37019110 Cinematographic film 10 B10

37019190 Other 10 B10

**370199 Other**

37019910 Cinematographic film 10 B10

37019990 Other 10 B10

298

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3702 Photographic film in rolls, sensitised, unexposed, of any**

**material other than paper, paperboard or textiles; instant**

**print film in rolls, sensitised, unexposed.**

**370210 For X-ray**

37021000 For X-ray 10 B10

Other film, without perforations, of a width not exceeding 105

mm:

**370231 For colour photography (polychrome)**

37023110 Cinematographic film 10 B10

37023190 Other 10 B10

**370232 Other, with silver halide emulsion**

37023210 Cinematographic film 10 B10

37023290 Other 10 B10

**370239 Other**

37023910 Cinematographic film 10 B10

37023990 Other 10 B10

Other film, without perforations, of a width exceeding 105 mm:

**370241 Of a width exceeding 610 mm and of a length exceeding 200**

**m, for colour photography (polychrome)**

37024110 Cinematographic film 10 B10

37024190 Other 10 B10

**370242 Of a width exceeding 610 mm and of a length exceeding 200**

**m, other than for colour photography**

37024210 Photographic film of a width 620 mm in rolls 10 B10

37024220 Cinematographic film 10 B10

37024290 Other 10 B10

**370243 Of a width exceeding 610 mm and of a length not exceeding**

**200 m**

37024310 Photographic films (black and white) of a width 620 mm 10 B10

37024320 Cinematographic film 10 B10

37024390 Other 10 B10

**370244 Of a width exceeding 105 mm but not exceeding 610 mm**

37024410 Photographic films of a width 120 mm in rolls 10 B10

37024420 Cinematographic film 10 B10

37024490 Other 10 B10

Other film, for colour photography (polychrome):

**370251 Of a width not exceeding 16 mm and of a length not**

**exceeding 14 m**

299

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

37025110 Finished rolls of cinematographic positive 10 B10

37025120 Other cinematographic film 10 B10

37025190 Other 10 B10

**370252 Of a width not exceeding 16 mm and of a length exceeding 14**

**m**

37025210 Finished rolls of cinematographic positive 10 B10

37025220 Other cinematographic film 10 B10

37025290 Other 10 B10

**370253 Of a width exceeding 16 mm but not exceeding 35 mm and of**

**a length not exceeding 30 m, for slides**

37025300 Of a width exceeding 16 mm but not exceeding 35mm and of a

length not exceeding 30 m, for slides

10 B10

**370254 Of a width exceeding 16 mm but not exceeding 35 mm and of**

**a length not exceeding 30 m, other than for slides**

37025410 Finished rolls of cinematographic positive 10 B10

37025420 Other cinematographic film 10 B10

37025490 Other 10 B10

**370255 Of a width exceeding 16 mm but not exceeding 35 mm and of**

**a length exceeding 30 m**

37025510 Finished rolls of cinematographic positive 10 B10

37025520 Other cinematographic film 10 B10

37025590 Other 10 B10

**370256 Of a width exceeding 35 mm**

37025610 Finished rolls of cinematographic positive 10 B10

37025620 Other cinematographic film 10 B10

37025690 Other 10 B10

Other:

**370291 Of a width not exceeding 16 mm**

37029100 Of a width not exceeding 16mm 10 B10

**370293 Of a width exceeding 16 mm but not exceeding 35 mm and of**

**a length not exceeding 30 m**

37029310 Cinematographic films 10 B10

37029390 Other 10 B10

**370294 Of a width exceeding 16 mm but not exceeding 35 mm and of**

**a length exceeding 30 m**

37029410 Cinematographic films 10 B10

37029490 Other 10 B10

**370295 Of a width exceeding 35 mm**

37029510 Cinematographic films 10 B10

300

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

37029590 Other 10 B10

**3703 Photographic paper, paperboard and textiles, sensitised,**

**unexposed.**

**370310 In rolls of a width exceeding 610 mm**

37031010 Photographic paper or paperboard 10 B10

37031020 Textiles 10 B10

**370320 Other, for colour photography (polychrome)**

37032010 Photographic paper or paperboard 10 B10

37032020 Textiles 10 B10

**370390 Other**

37039010 Photographic paper or paperboard 10 B10

37039020 Textiles 10 B10

**3704 Photographic plates, film, paper, paperboard and textiles,**

**exposed but not developed.**

**370400 Photographic plates, film, paper, paperboard and textiles,**

**exposed but not developed**

37040010 Photographic paper, or paperboard 10 B10

37040020 Cinematographic plates and film 10 B10

37040030 Sensitised textiles 10 B10

37040090 Other 10 B10

**3705 Photographic plates and film, exposed and developed, other**

**than cinematographic film.**

**370510 For offset reproduction**

37051000 For offset reproduction 10 B10

**370590 Other**

37059010 Microfiches 10 B10

37059090 Other 10 B10

**3706 Cinematographic film, exposed and developed, whether or**

**not incorporating sound track or consisting only of sound**

**track.**

**370610 Of a width of 35 mm or more**

Feature films:

37061011 Made wholly in black and white and of a length not exceeding

4,000 m

10 B10

37061012 Made wholly in black and white and of a length exceeding 4,000

m

10 B10

37061013 Made wholly or partly in colour and of a length not exceeding

4,000 m

10 B10

301

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

37061014 Made wholly or partly in colour and of a length exceeding 4,000

m

10 B10

37061015 Children’s films certified by the Central Board of Film

Certification to be “Children’s Film”

10 B10

37061020 Documentary shorts, and films certified as such by the Central

Board of Film Certification

10 B10

37061030 News Reels and clippings 10 B10

Advertisement shorts and films:

37061041 Made wholly in black and white 10 B10

37061042 Made wholly or partly in colour 10 B10

Other children’s film:

37061051 Patch prints, including Logos intended exclusively for the

entertainment of children

10 B10

37061052 Children’s film certified by the Central Board of Films

Certification to be "Children’s Film"

10 B10

37061059 Other 10 B10

Educational shorts, and films:

37061061 Certified as predominantly educational by the Central Board of

Film Certification

10 B10

37061062 Patch prints, including logos intended exclusively for educational

purposes

10 B10

37061063 Teaching aids including film strips of educational nature 10 B10

37061069 Other 10 B10

37061070 Short films not elsewhere specified or included 10 B10

Other:

37061091 Audio-visual news or audio-visual views materials including

news clippings

10 B10

37061092 Master positives, exposed negatives, dupes and rush prints as are

not cleared for Public exhibitions

10 B10

37061099 Other 10 B10

**370690 Other**

Feature films:

37069011 Made wholly in black and white and of a length not exceeding

4,000 m

10 B10

37069012 Made wholly in black and white and of a length exceeding 4,000

m

10 B10

37069013 Made wholly or partly in colour and of a length not exceeding

4,000 m

10 B10

302

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

37069014 Made wholly or partly in colour and of a length exceeding 4,000

m

10 B10

37069015 Children’s films certified by the Central Board of Film

Certification to be “Children’s Film”

10 B10

37069020 Documentary shots, and films certified as such by the Central

Board of Film Certification

10 B10

37069030 News reels and clippings 10 B10

Advertisement shots, and films:

37069041 Made wholly in black and white 10 B10

37069042 Made wholly or partly in colour 10 B10

Other children’s film:

37069051 Patch prints, including logos intended exclusively for the

entertainment of children

10 B10

37069052 Children’s film certified by the Central Board of Films

Certification to be “Children’s Film”

10 B10

37069059 Other 10 B10

Educational shorts, and films:

37069061 Certified as predominantly educational by the Central Board of

Film Certification

10 B10

37069062 Patch prints, including logos intended exclusively for educational

purposes

10 B10

37069063 Teaching aids including film strips of educational nature 10 B10

37069064 Certified as predominantly educational by Central Board of Film

Certification, of width below 30 mm

10 B10

37069069 Other 10 B10

37069070 Short film not elsewhere specified 10 B10

Other:

37069091 Audio-visual news or audio-visual views materials including

news clippings

10 B10

37069092 Master positives, exposed negatives, dupes and rush prints as are

not cleared for public exhibitions

10 B10

37069099 Other 10 B10

**3707 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.**

**370710 Sensitising emulsions**

37071000 Sensitizing emulsions 10 B10

**370790 Other**

303

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

37079010 Chemical products mixed or compounded for Photographic uses

(for example, developers and fixers) whether or not in bulk

10 B10

37079090 Other 10 B10

**3801 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.**

**380110 Artificial graphite**

38011000 Artificial graphite 7.5 B10

**380120 Colloidal or semi-colloidal graphite**

38012000 Colloidal or semi-colloidal graphite 7.5 B10

**380130 Carbonaceous pastes for electrodes and similar pastes for**

**furnace linings**

38013000 Carbonaceous pastes for electrodes and similar pastes for furnace

linings

7.5 B10

**380190 Other**

38019000 Other 7.5 B10

**3802 Activated carbon; activated natural mineral products;**

**animal black, including spent animal black.**

**380210 Activated carbon**

38021000 Activated carbon 7.5 B10

**380290 Other**

Activated natural mineral products:

38029011 Activated alumina 7.5 B10

38029012 Activated bauxite 7.5 B10

38029019 Other 7.5 B10

38029020 Animal black (for example bone black,ivory black), including

spent animal black

7.5 B10

**3803 Tall oil, whether or not refined.**

38030000 Tall oil, whether or not refined 7.5 B10

**3804 Residual lyes from the manufacture of wood pulp, whether**

**or not concentrated, desugared or chemically treated,**

**including lignin sulphonates, but excluding tall oil of heading**

**38.03.**

**380400 Residual lyes from the manufacture of wood pulp, whether**

**or not concentrated, desugared or chemically treated,**

**including lignin sulphonates, but excluding tall oil of heading**

**38.03**

38040010 Lignin sulphonates 7.5 B10

38040020 Concentrated sulphate lye 7.5 B10

304

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

38040090 Other 7.5 B10

**3805 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.**

**380510 Gum, wood or sulphate turpentine oils**

38051010 Wood turpentine oil and spirit of turpentine 7.5 B10

38051020 Gum turpentine oil 7.5 B10

38051030 Sulphate turpentine oil 7.5 B10

**380590 Other**

38059010 Terpenic oils produced by the distillation or other treatment of

coniferous woods

7.5 B10

38059020 Crude dipentene 7.5 B10

38059030 Sulphite turpentine 7.5 B10

38059090 Other 7.5 B10

**3806 Rosin and resin acids, and derivatives thereof; rosin spirit**

**and rosin oils; run gums.**

**380610 Rosin and resin acids**

38061010 Gum rosin 7.5 B10

38061090 Other 7.5 B10

**380620 Salts of rosin, of resin acids or of derivatives of rosin or resin**

**acids, other than salts of rosin adducts**

38062000 Salts of rosin, of resin acids or of derivatives of rosin or resin

acids, other than salts of rosin adducts

7.5 B10

**380630 Ester gums**

38063000 Ester gums 7.5 B10

**380690 Other**

38069010 Run gums 7.5 B10

38069090 Other 7.5 B10

**3807 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.**

**380700 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**

38070010 Wood Tar 7.5 B10

38070020 Wood Tar oils, wood creosote, wood naphtha 7.5 B10

305

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

38070030 Vegetable pitch, brewers’ pitch and similar preparations based on

rosin, resin acids or on vegetable pitch

7.5 B10

**3808 Insecticides, rodenticides, fungicides, herbicides,**

**antisprouting 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 flypapers).**

**380850 Goods specified in Subheading Note 1 to this Chapter**

38085000 Aldrin(ISO); binapacryl(ISO); camphechlor(ISO)(toxaphene);

captafol(ISO); chlordane(ISO); chlordimeform(ISO);

chlorobenzilate(ISO); DDT(ISO)(clofenotane(INN),l,l,ltrichloro-

2,2-bis(p-hlorphenyl)ethane);

dieldrin(ISO,INN),dinoseb(ISO),its salts, or its esters; ethylene

dibromide(ISO)(l,2-dibromoethane); ethylene dichloride(ISO);

(1,2-dicholoroethane); 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 or its esters

7.5 B10

Other:

**380891 Insecticides**

38089111 Aluminium phosphate (for example phostoxin) X

38089112 Calcium cyanide X

38089113 D.D.V.P(Dimethyle-dichloro-vinyl-phosphate) X

38089121 Diaginal X

38089122 Methyl bromide X

38089123 Dimethoate, technical grade X

38089124 Melathion X

38089131 Endosulphan,technical grade X

38089132 Quinal phos X

38089133 Isoproturon X

38089134 Fenthion X

38089135 Cipermethrin, technical grade X

38089136 Allethrin X

38089137 Synthetic pyrethrum X

306

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other:

38089191 Repellants for insects such as flies, mosquito X

38089192 Paper impregnated or coated with insecticides such as D.D.T.

coated paper

X

38089199 Other X

**380892 Fungicides**

38089210 Maneb 7.5 B10

38089220 Sodium penta chlorophenate (santrobrite) 7.5 B10

38089230 Thiram (tetra methyl thiuram disulphide) 7.5 B10

38089240 Zineb 7.5 B10

38089250 Copper oxychloride 7.5 B10

38089290 Other 7.5 B10

**380893 Herbicides, anti-sprouting products and plant-growth**

**regulators**

38089310 Chloromethyl phenozy acetic acid (M.C.P.A) 7.5 B10

38089320 2:4 Dichloro phenozy acetic acid and its esters 7.5 B10

38089330 Gibberellic acid 7.5 B10

38089340 Plant growth regulators 7.5 B10

38089350 Weedicides and weed killing agents 7.5 B10

38089390 Other 7.5 B10

**380894 Disinfectants**

38089400 Disinfectants 7.5 B10

**380899 Other**

38089910 Pesticides, not elsewhere specified or included 7.5 B10

38089990 Other 7.5 B10

**3809 Finishing agents, dye carriers to accelerate the dyeing or**

**fixing of dyestuffs and other products and preparations (for**

**example, dressings and mordants), of a kind used in the**

**textile, paper, leather or like industries, not elsewhere**

**specified or included.**

**380910 With a basis of amylaceous substances**

38091000 With a basis of amylaceous substances 20 B10

Other:

**380991 Of a kind used in the textile or like industries**

38099110 Textile assistants mordanting agents 7.5 B10

38099120 Textile assistants desizing agents 7.5 B10

38099130 Textile assistants dispersing agents 7.5 B10

38099140 Textile assistants emulsifying agents 7.5 B10

307

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

38099150 Textile assistants hydro sulphite formaldehyde compound

(rongalite or formusul)

7.5 B10

38099160 Textile assistants textile preservatives 7.5 B10

38099170 Textile assistants water proofing agents 7.5 B10

38099180 Prepared textile glazings, dressings and mordants 7.5 B10

38099190 Other 7.5 B10

**380992 Of a kind used in the paper or like industries**

38099200 Of a kind used in the paper or like industries 7.5 B10

**380993 Of a kind used in the leather or like industries**

38099310 Fatty oil or pull up oil X

38099390 Other X

**3810 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.**

**381010 Pickling preparations for metal surfaces; soldering, brazing**

**or welding powders and pastes consisting of metal and other**

**materials**

38101010 Pickling preparations and other soldering, brazing or welding

powders or pastes

7.5 B10

38101020 Thermite portion for welding (alumina thermic heat generators) 7.5 B10

38101090 Other 7.5 B10

**381090 Other**

38109010 Preparations of a kind used as cores or coatings for welding

electrodes and rods

7.5 B10

38109090 Other 7.5 B10

**3811 Anti-knock preparations, oxidation inhibitors, gum**

**inhibitors, viscosity improvers, anti-corrosive preparations**

**and other prepared additives, for mineral oils (including**

**gasoline) or for other liquids used for the same purposes as**

**mineral oils.**

Anti-knock preparations:

**381111 Based on lead compounds**

38111100 Based on lead compounds 7.5 B10

**381119 Other**

38111900 Other 7.5 B10

Additives for lubricating oils:

308

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**381121 Containing petroleum oils or oils obtained from bituminous**

**minerals**

38112100 Containing petroleum oils or oils obtained from bituminous

minerals

7.5 B10

**381129 Other**

38112900 Other 7.5 B10

**381190 Other**

38119000 Other 7.5 B10

**3812 Prepared rubber accelerators; compound plasticisers for**

**rubber or plastics, not elsewhere specified or included;**

**antioxidising preparations and other compound stabilisers**

**for rubber or plastics.**

**381210 Prepared rubber accelerators**

38121000 Prepared rubber accelerators 7.5 B10

**381220 Compound plasticisers for rubber or plastics**

38122010 Phthalate plasticisers X

38122090 Other X

**381230 Anti-oxidising preparations and other compound stabilisers**

**for rubber or plastics**

38123010 Anti-oxidants for rubber 7.5 B10

38123020 Softeners for rubber 7.5 B10

38123030 Vulcanising agents for rubber 7.5 B10

38123090 Other 7.5 B10

**3813 Preparations and charges for fire-extinguishers; charged**

**fire-extinguishing grenades.**

38130000 Preparations and charges for fire extinguishers; charged fire

extinguishing grenades

7.5 B10

**3814 Organic composite solvents and thinners, not elsewhere**

**specified or included; prepared paint or varnish removers.**

**381400 Organic composite solvents and thinners, not elsewhere**

**specified or included; prepared paint or varnish removers**

38140010 Organic composite solvents and thinners, not elsewhere specified

or included

7.5 B10

38140020 Prepared paint or varnish removers 7.5 B10

**3815 Reaction initiators, reaction accelerators and catalytic**

**preparations, not elsewhere specified or included.**

Supported catalysts:

**381511 With nickel or nickel compounds as the active substance**

38151100 With nickel or nickel compounds as the active substance 10 B10

309

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**381512 With precious metal or precious metal compounds as the**

**active substance**

38151210 Platinum or palladium catalysts with a base of activated carbon 10 B10

38151290 Other 10 B10

**381519 Other**

38151900 Other 7.5 B10

**381590 Other**

38159000 Other 7.5 B10

**3816 Refractory cements, mortars, concretes and similar**

**compositions, other than products of heading 38.01.**

38160000 Refractory cements, mortars, concretes and similar compositions,

other than products of heading 3801

7.5 B10

**3817 Mixed alkylbenzenes and mixed alkylnaphthalenes, other**

**than those of heading 27.07 or 29.02.**

**381700 Mixed alkylbenzenes and mixed alkylnaphthalenes, other**

**than those of heading 27.07 or 29.02**

Mixed alkylbenzens:

38170011 Linear alkylbenzenes X

38170019 Other X

38170020 Mixed alkylnaphthalenes X

**3818 Chemical elements doped for use in electronics, in the form**

**of discs, wafers or similar forms; chemical compounds doped**

**for use in electronics.**

**381800 Chemical elements doped for use in electronics, in the form**

**of discs, wafers or similar forms; chemical compounds doped**

**for use in electronics**

38180010 Undefused silicon wafers A

38180090 Other A

**3819 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.**

38190010 Hydraulic brake fluids 7.5 B10

38190090 Other 7.5 B10

**3820 Anti-freezing preparations and prepared de-icing fluids.**

38200000 Anti-freezing preparations and prepared de-icing fluids 7.5 B10

**3821 Prepared culture media for the development or maintenance**

**of micro-organisms (including viruses and the like) or of**

**plant, human or animal cells.**

310

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

38210000 Prepared culture media for the development or maintenance of

micro-organisms(including viruses and the like)or of plant,

human or animal cells

7.5 B10

**3822 Diagnostic or laboratory reagents on a backing, prepared**

**diagnostic or laboratory reagents whether or not on a**

**backing, other than those of heading 30.02 or 30.06; certified**

**reference materials.**

**382200 Diagnostic or laboratory reagents on a backing, prepared**

**diagnostic or laboratory reagents whether or not on a**

**backing, other than those of heading 30.02 or 30.06; certified**

**reference materials**

For medical diagnosis:

38220011 Pregnancy confirmation reagents 7.5 B10

38220012 Reagents for diagnosing AIDS 7.5 B10

38220019 Other 7.5 B10

38220090 Other 7.5 B10

**3823 Industrial monocarboxylic fatty acids; acid oils from**

**refining; industrial fatty alcohols.**

Industrial monocarboxylic fatty acids; acid oils from refining:

**382311 Stearic acid**

Palm stearin:

38231111 Crude X

38231112 RBD X

38231119 Other X

38231190 Other stearic acid or stearin X

**382312 Oleic acid**

38231200 Oleic acid 15 B10

**382313 Tall oil fatty acids**

38231300 Tall oil fatty acids 15 B10

**382319 Other**

38231900 Other 15 B10

**382370 Industrial fatty alcohols**

38237010 Cetyl alcohol 15 B10

38237020 Lauryl alcohol 15 B10

38237030 Oleyl alcohol 15 B10

38237040 Stearyl alcohol 15 B10

38237090 Other 15 B10

311

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3824 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.**

**382410 Prepared binders for foundry moulds or cores**

38241000 Prepared binders for foundry moulds or cores 7.5 B10

**382430 Non-agglomerated metal carbides mixed together or with**

**metallic binders**

38243000 Non-agglomerated metal carbides mixed together or with metallic

binders

7.5 B10

**382440 Prepared additives for cements, mortars or concretes**

38244010 Damp proof or water proof compounds 7.5 B10

38244090 Other 7.5 B10

**382450 Non-refractory mortars and concretes**

38245010 Concretes ready to use known as “Ready-mix concrete(RMC)” 7.5 B10

38245090 Other 7.5 B10

**382460 Sorbitol other than that of subheading 2905.44**

38246010 In aqueous solution 20 B10

38246090 Other 20 B10

Mixtures containing halogenated derivatives of methane,ethane or

propane:

**382471 Containing chlorofluorocarbons (CFCs), whether or not**

**containing hydrochlorofluorocarbons (HCFCs),**

**perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)**

38247100 Containing chlorofluorocarbons(CFCs), whether or not

containing hydrochlorofluoro-carbons(HCFCs),

perfluorocarbons(PFCs)or hydrofluorocarbons(HFCs)

7.5 B10

**382472 Containing bromochlorodifluoromethane,**

**bromotrifluoromethane or dibromotetrafluoroethanes**

38247200 Containing bromochlorodifluoromethane, bromotrifluoromethane

or dibromotetrafluoro-ethanes

7.5 B10

**382473 Containing hydrobromofluorocarbons (HBFCs)**

38247300 Containing hydrobromofluorocarbons(HBFCs) 7.5 B10

**382474 Containing hydrochlorofluorocarbons (HCFCs), whether or**

**not containing perfluorocarbons (PFCs) or**

**hydrofluorocarbons (HFCs), but not containing**

**chlorofluorocarbons (CFCs)**

312

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

38247400 Containing hydrochlorofluorocarbons(HCFCs),whether or not

containing perfluorocarbons(PFCs)or

hydrofluorocarbons(HFCs),but not containing

chlorofluorocarbons(CFCs)

7.5 B10

**382475 Containing carbon tetrachloride**

38247500 Containing carbon tetrachloride 7.5 B10

**382476 Containing 1,1,1-trichloroethane (methyl chloroform)**

38247600 Containing 1,1,1-trichloroethane(methyl chloroform) 7.5 B10

**382477 Containing bromomethane (methyl bromide) or**

**bromochloromethane**

38247700 Containing bromomethane(methyl bromide)or

bromochloromethane

7.5 B10

**382478 Containing perfluorocarbons (PFCs) or hydrofluorocarbons**

**(HFCs), but not containing chlorofluorocarbons (CFCs) or**

**hydrochlorofluorocarbons (HCFCs)**

38247800 Containing perfluorocarbons(PFCs)or

hydrofluorocarbons(HFCs),but not containing

chlorofluorocarbons(CFCs)or hydrochlorofluorocarbons(HCFCs)

7.5 B10

**382479 Other**

38247900 Other 7.5 B10

Mixtures and preparations containing oxirane(ethylene oxide),

polybrominated biphenyls(PBBs), polychlorinated

biphenyles(PCBs), polychlorinated terphenyls(PCTs) or tris(2,3-

dibromopropyl) phosphate:

**382481 Containing oxirane (ethylene oxide)**

38248100 Containing oxirane(ethylene oxide) 7.5 B10

**382482 Containing polychlorinated biphenyls (PCBs),**

**polychlorinated terphenyls (PCTs) or polybrominated**

**biphenyls (PBBs)**

38248200 Containing polychlorinated biphenyls(PCBs),polychlorinated

terphenyls(PCTs) or polybrominated biphenyls(PBBs)

7.5 B10

**382483 Containing tris(2,3-dibromopropyl) phosphate**

38248300 Containing tris(2,3-dibromopropyl) phosphate 7.5 B10

**382490 Other**

313

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Ammoniacal gas liquors and spent oxide produced in coal gas

purification,case hardening compound,heat transfer salts;mixture

of diphenyl and diphenyl oxide as heat transfer medium,mixed

polyethylene glycols;salts for curing or salting,surface tension

reducing agents:

38249011 Ammoniacal gas liquors and spent oxide produced in coal gas

purification

7.5 B10

38249012 Case hardening compound 7.5 B10

38249013 Heat transfer salts 7.5 B10

38249014 Mixture of diphenyl and diphenyl oxide as heat transfer medium 7.5 B10

38249015 Mixed polyethylene glycols 7.5 B10

38249016 Salts for curing or salting 7.5 B10

38249017 Surface tension reducing agents 7.5 B10

Electroplating salts;water treatment chemicals;ion

exchanger;correcting fluid;precipitated silica and silica gel;oil

well chemical:

38249021 Electroplating salts 7.5 B10

38249022 Water treatment chemicals, ion exchanger (INN) such as

permiutits, zeolites

7.5 B10

38249023 Gramophone records making material 7.5 B10

38249024 Correcting fluid 7.5 B10

38249025 Precipitated silica and silica gel 7.5 B10

38249026 Oil well chemicals 7.5 B10

Mixture containing perhalogenated derivatives of acyclic

hydrocarbons containing two or more different halogens other

than chlorine and fluorine;ferrite powder; capacitor fluids- PCB

type; dipping oil for treatment of grapes; Polybrominated

biphenyls, Polychlorinated biphenyls, Polychlorinated terphenyls,

crocidolite; goods of a kind known as 'hazardous waste';

phosphogypsum:

38249031 Mixtures containing perhalogenated derivatives of acyclic

hydrocarbons containing two or more different halogens other

than chlorine and fluorine

7.5 B10

38249032 Ferrite powder 7.5 B10

38249033 Capacitor fluids- PCB type 7.5 B10

38249034 Dipping oil for treatment of grapes 7.5 B10

38249035 Poly brominated biphenyls, poly chlorinated biphenyls, poly

chlorinated terphenyls, crocidolite

7.5 B10

38249036 Goods of a kind known as 'hazardous waste' 7.5 B10

314

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

38249037 Phosphogypsum 7.5 B10

38249090 Other 7.5 B10

**3825 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.**

**382510 Municipal waste**

38251000 Municipal waste 7.5 B10

**382520 Sewage sludge**

38252000 Sewage sludge 7.5 B10

**382530 Clinical waste**

38253000 Clinical waste 7.5 B10

Waste organic solvents:

**382541 Halogenated**

38254100 Halogenated 7.5 B10

**382549 Other**

38254900 Other 7.5 B10

**382550 Wastes of metal pickling liquors, hydraulic fluids, brake**

**fluids and anti-freeze fluids**

38255000 Wastes of metal pickling liquors, hydraulic fluids, brake fluids

and anti-freeze fluids

7.5 B10

Other wastes from chemical or allied industries:

**382561 Mainly containing organic constituents**

38256100 Mainly containing organic constituents 7.5 B10

**382569 Other**

38256900 Other 7.5 B10

**382590 Other**

38259000 Other 7.5 B10

**3901 Polymers of ethylene, in primary forms.**

**390110 Polyethylene having a specific gravity of less than 0.94**

39011010 Linear low density polyethylene (LLDPE) 7.5 B10

39011090 Other 7.5 B10

**390120 Polyethylene having a specific gravity of 0.94 or more**

39012000 Polyethylene having a specific gravity of 0.94 or more 7.5 B10

**390130 Ethylene-vinyl acetate copolymers**

39013000 Ethylene-vinyl acetate copolymers 7.5 B10

**390190 Other**

39019010 Linear medium density polyethylene (LMDPE) 7.5 B10

39019090 Other 7.5 B10

315

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3902 Polymers of propylene or of other olefins, in primary forms.**

**390210 Polypropylene**

39021000 Polypropylene 7.5 B10

**390220 Polyisobutylene**

39022000 Poly iso butylene 7.5 B10

**390230 Propylene copolymers**

39023000 Propylene copolymers 7.5 B10

**390290 Other**

39029000 Other 7.5 B10

**3903 Polymers of styrene, in primary forms.**

Polystyrene:

**390311 Expansible**

39031100 Expansible 7.5 B10

**390319 Other**

39031910 Moulding Powder 7.5 B10

39031990 Other 7.5 B10

**390320 Styrene-acrylonitrile (SAN) copolymers**

39032000 Styrene-acrylonitrile (SAN) copolymers 7.5 B10

**390330 Acrylonitrile -butadiene-styrene (ABS) copolymers**

39033000 Acrylonitrile-butadine-styrene (ABS) copolymers X

**390390 Other**

39039010 Copolymers, solely of styrene with allyl alcohol, of any acetyl

value of 175 or more

7.5 B10

39039020 Brominated polystyrene, containing by weight 58% or more but

not more than 71% of bromine, in one of the forms mentioned in

Note 6(b) to this Chapter

7.5 B10

39039090 Other 7.5 B10

**3904 Polymers of vinyl chloride or of other halogenated olefins, in**

**primary forms.**

**390410 Poly(vinyl chloride), not mixed with any other substances**

39041010 Binders for pigments 7.5 B10

39041090 Other 7.5 B10

Other poly(vinyl chloride):

**390421 Non-plasticised**

39042110 Poly(vinyl chloride) resins 7.5 B10

39042190 Other 7.5 B10

**390422 Plasticised**

39042210 Poly(vinyl chloride) (PVC) Resins (emulsion grade) X

316

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39042290 Other X

**390430 Vinyl chloride-vinyl acetate copolymers**

39043010 Poly(vinyl derivatives) 7.5 B10

39043090 Other 7.5 B10

**390440 Other vinyl chloride copolymers**

39044000 Other Vinyl chloride copolymers 7.5 B10

**390450 Vinylidene chloride polymers**

39045010 Copolymer of vinylidene chloride with acrylonitrite, in the form of

expansible beads of a diameter of 4 micrometers or more but not

more than 20 micrometers

7.5 B10

39045090 Other 7.5 B10

Fluro-polymers:

**390461 Polytetrafluoroethylene**

39046100 Polytetrafluoroethylene 7.5 B10

**390469 Other**

39046910 Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b)

to this Chapter

7.5 B10

39046990 Other 7.5 B10

**390490 Other**

39049000 Other 7.5 B10

**3905 Polymers of vinyl acetate or of other vinyl esters, in primary**

**forms; other vinyl polymers in primary forms.**

Poly(vinyl acetate):

**390512 In aqueous dispersion**

39051210 Poly(vinyl acetate) (PVA), moulding material 7.5 B10

39051220 Poly(vinyl acetate) resins 7.5 B10

39051290 Other 7.5 B10

**390519 Other**

39051910 Poly(vinyl Acetate) (PVA) moulding material 7.5 B10

39051920 Poly(vinyl Acetate) and resins 7.5 B10

39051990 Other 7.5 B10

Vinyl acetate copolymers:

**390521 In aqueous dispersion**

39052100 In aqueous dispersion 7.5 B10

**390529 Other**

39052900 Other X

**390530 Poly(vinyl alcohol), whether or not containing unhydrolysed**

**acetate groups**

317

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39053000 Poly(vinyl alcohol), whether or not containing unhydrolysed

acetate groups

7.5 B10

Other:

**390591 Copolymers**

39059100 Copolymers 7.5 B10

**390599 Other**

39059910 Poly(vinyl pirolidone) (p alcohol) 7.5 B10

39059990 Other 7.5 B10

**3906 Acrylic polymers in primary forms.**

**390610 Poly(methyl methacrylate)**

39061010 Binders for pigments or inks A

39061090 Other 7.5 B10

**390690 Other**

39069010 Acrylic resins 7.5 B10

39069020 Polyacrylate moulding powder 7.5 B10

39069030 Copolymers of acrylonitrile 7.5 B10

39069090 Other 7.5 B10

**3907 Polyacetals, other polyethers and epoxide resins, in primary**

**forms; polycarbonates, alkyd resins, polyallyl esters and**

**other polyesters, in primary forms.**

**390710 Polyacetals**

39071000 Polyacetals 7.5 B10

**390720 Other polyethers**

39072010 Poly (ether alcohols) 7.5 B10

39072090 Other 7.5 B10

**390730 Epoxide resins**

39073010 Epoxy resins A

39073090 Other 7.5 B10

**390740 Polycarbonates**

39074000 Polycarbonates A

**390750 Alkyd resins**

39075000 Alkyd resins 7.5 B10

**390760 Poly(ethylene terephthalate)**

39076010 Having an intrinsic viscosity of less than 0.64 dl/g X

39076020 Having an intrinsic viscosity of not less than 0.64 dl/g and not

greater than 0.72 dl/g

X

39076090 Other (including clean, colourless grades) X

**390770 Poly(lactic acid)**

318

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39077000 Poly(Lactic Acid) 7.5 B10

Other polyesters:

**390791 Unsaturated**

39079110 Maleic resins 7.5 B10

39079120 Polyester or contract resins 7.5 B10

39079130 Fumeric resins 7.5 B10

39079140 Diallylphthalate resins 7.5 B10

39079150 Poly (butylene terepthalate) 7.5 B10

39079190 Other 7.5 B10

**390799 Other**

39079910 Diallyl phthalate resins 7.5 B10

39079920 Poly(butylene terepthalate) 7.5 B10

39079990 Other 7.5 B10

**3908 Polyamides in primary forms.**

**390810 Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12**

39081010 Nylon moulding powder A

39081090 Other 10 B10

**390890 Other**

39089010 Nylon moulding powder 10 B10

39089020 Nylon in other primary forms 10 B10

39089090 Other 10 B10

**3909 Amino-resins, phenolic resins and polyurethanes, in primary**

**forms.**

**390910 Urea resins; thiourea resins**

39091010 Urea formaldehyde resins 7.5 B10

39091090 Other 7.5 B10

**390920 Melamine resins**

39092010 Melamine formaldehyde resins 7.5 B10

39092090 Other 7.5 B10

**390930 Other amino-resins**

39093010 Poly(phenylene oxide) 7.5 B10

39093090 Other 7.5 B10

**390940 Phenolic resins**

39094010 Cresol formaldehyde oxide 7.5 B10

39094020 Phenol formaldehyde resins X

39094030 Alkyl phenol-formaldehyde resins 7.5 B10

39094040 Ketonic resins 7.5 B10

39094050 Phenoxi resins 7.5 B10

319

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39094060 Terpene phenolic resins 7.5 B10

39094090 Other X

**390950 Polyurethanes**

39095000 Polyurethanes 7.5 B10

**3910 Silicones in primary forms.**

**391000 Silicones in primary forms**

39100010 Silicone resins 7.5 B10

39100020 Silicone oil 7.5 B10

39100090 Other 7.5 B10

**3911 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.**

**391110 Petroleum resins, coumarone, indene or coumarone-indene**

**resins and polyterpenes**

39111010 Coumarone-indene resins 7.5 B10

39111090 Other 7.5 B10

**391190 Other**

39119010 Polysulphones 7.5 B10

39119090 Other 7.5 B10

**3912 Cellulose and its chemical derivatives, not elsewhere specified**

**or included, in primary forms.**

Cellulose acetates:

**391211 Non-plasticised**

39121110 Cellulose acetate flakes 7.5 B10

39121120 Cellulose acetate moulding powder 7.5 B10

39121130 Cellulose acetobutyrate moulding powder 7.5 B10

39121140 Cellulose nitrate, dynamic grade 7.5 B10

39121190 Other 7.5 B10

**391212 Plasticised**

39121210 Cellulose acetate flakes 7.5 B10

39121220 Cellulose acetate moulding powder 7.5 B10

39121230 Cellulose acetobutyrate moulding powder 7.5 B10

39121290 Other 7.5 B10

**391220 Cellulose nitrates (including collodions)**

Non-plasticised:

39122011 Moulding powders 7.5 B10

39122019 Other 7.5 B10

320

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Plasticised:

39122021 Moulding powders 7.5 B10

39122029 Other 7.5 B10

Cellulose ethers:

**391231 Carboxymethylcellulose and its salts**

39123100 Carboxymethyl cellulose and its salts 7.5 B10

**391239 Other**

Non-plasticised:

39123911 Ethylcellulose 7.5 B10

39123912 Methylcellulose 7.5 B10

39123919 Other cellulose ethers 7.5 B10

Plasticised:

39123921 Ethyl cellulose 7.5 B10

39123922 Methyl cellulose 7.5 B10

39123929 Other cellulose ether 7.5 B10

**391290 Other**

39129010 Cellulose Propionate and aceto propionate,non plasticised 7.5 B10

39129020 Viscose sponge 7.5 B10

39129090 Other 7.5 B10

**3913 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.**

**391310 Alginic acid, its salts and esters**

39131010 Sodium alginate 7.5 B10

39131090 Other 7.5 B10

**391390 Other**

Chemical derivatives of natural rubber:

39139011 Chlorinated rubber 7.5 B10

39139019 Other 7.5 B10

39139020 Hardened proteins (such as hardened casein, gelatin) 7.5 B10

39139030 Dextran 7.5 B10

39139090 Other 7.5 B10

**3914 Ion-exchangers based on polymers of headings 39.01 to**

**39.13, in primary forms.**

**391400 Ion-exchangers based on polymers of headings 39.01 to**

**39.13, in primary forms**

321

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39140010 Ion-exchangers of the condensation, polycondensation or

polyaddition type

7.5 B10

39140020 Ion-exchangers of polymerisation or co-polymerisation type 7.5 B10

39140090 Other 7.5 B10

**3915 Waste, parings and scrap, of plastics.**

**391510 Of polymers of ethylene**

39151000 Of polymers of ethylene X

**391520 Of polymers of styrene**

39152000 Of polymers of styrene X

**391530 Of polymers of vinyl chloride**

39153010 Of copolymers of vinyl chloride X

39153090 Other X

**391590 Of other plastics**

39159010 Of polypropylene X

Of polymers of vinyl acetate:

39159021 Of copolymers of vinyl acetate X

39159029 Other X

39159030 Of acrylic polymers and methyacrylic copolymers X

Of alkyds polyesters and epoxide resins:

39159041 Of alkyds and polyesters X

39159042 Of pet bottles X

39159049 Of epoxide resins X

39159050 Of polyamides X

Of amino resins;phenolic resins and polyurethanes:

39159061 Of phenoplast X

39159062 Of aminoplast X

39159063 Of polyurethanes X

Of cellulose and its chemical derivatives:

39159071 Of regenerated cellulose X

39159072 Cellulose plastic waste such as cellulose nitrate film scrap nonplasticised

X

39159073 Cellulose plastic waste such as cellulose nitrate film scrap

plasticised

X

39159074 Cellulose plastic waste such as cellulose acetatc film scrap non

plasticised

X

39159075 Cellulose plastic waste such as cellulose acetate film scrap

plasticised

X

39159090 Other X

322

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3916 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.**

**391610 Of polymers of ethylene**

39161010 Rods of polyethylene X

39161020 Canes X

39161090 Other X

**391620 Of polymers of vinyl chloride**

of poly(vinyl chloride)copolymers:

39162011 Canes 10 B10

39162019 Other 10 B10

Other:

39162091 Canes 10 B10

39162099 Other 10 B10

**391690 Of other plastics**

39169010 Canes X

Of phenoplast,aminoplast,alkyds and

polysters,polyamides,polyurethanes,epoxide-resins (including

waste and scrap),polypropylene and acrylic,methacrylic and

acrylomethcrylic polymers:

39169021 Of phenoplast X

39169022 Of aminoplast X

39169023 Of alkyds and polysters X

39169024 Of polyamides X

39169025 Of polyurethanes X

39169026 Of epoxide-resins (including waste and scrap) X

39169027 Of polypropylene X

39169028 Of acrylicmethacrylic and acrylomethacrylic polymers X

Of polymerisation and copolymerisation products of polystyrene

and polymethyl methacrylate:

39169031 Of polymerisation and copolymerisation products of polystyrene X

39169032 Of polymethyl methacrylate X

39169040 Of regenerated cellulose X

39169050 Of cellulose nitrate and celluloid, whether or not plasticized X

39169060 Of vulcanized fibre X

39169070 Of cellulose acetate and acetate butyrate, whether or not

plasticized

X

323

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39169080 Of vinyl plastic X

39169090 Of other polymerisation and copolymerisation products X

**3917 Tubes, pipes and hoses, and fittings therefor (for example,**

**joints, elbows, flanges), of plastics.**

**391710 Artificial guts (sausage casings) of hardened protein or of**

**cellulosic materials**

39171010 Of hardened protein 10 B10

39171020 Of cellulosic materials 10 B10

Tubes, pipes and hoses, rigid:

**391721 Of polymers of ethylene**

39172110 Tubes of polyethylene 10 B10

39172190 Other 10 B10

**391722 Of polymers of propylene**

39172200 Of polymers of propylene 10 B10

**391723 Of polymers of vinyl chloride**

39172310 Seamless tubes 10 B10

39172390 Other 10 B10

**391729 Of other plastics**

39172910 Seamless tubes of copolymers of vinyl acetate and vinyl chloride 10 B10

39172920 Seamless tubes of polymers and copolymers of polystyrene 10 B10

39172930 Tubes of cellulose nitrate and celluloid, whether or not plasticised 10 B10

39172940 Tubes of cellulose acetate or acetate butyrate 10 B10

39172950 Tubes of vinyl plastics 10 B10

39172990 Other 10 B10

Other tubes, pipes and hoses:

**391731 Flexible tubes, pipes and hoses, having a minimum burst**

**pressure of 27.6 MPa**

39173100 Flexible tubes, pipes and hoses, having a minimum burst pressure

of 27.6 Mpa

X

**391732 Other, not reinforced or otherwise combined with other**

**materials, without fittings**

39173210 Of condensation or rearrangement polymerization products,

whether or not chemically modified

10 B10

39173220 Of addition polymerisation products 10 B10

39173290 Other 10 B10

**391733 Other, not reinforced or otherwise combined with other**

**materials, with fittings**

324

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39173300 Other, not reinforced or otherwise combined with other materials,

with fittings

10 B10

**391739 Other**

39173910 Of condensation or rearrangement polymerization products,

whether or not chemically modified

10 B10

39173920 Of addition polymerisation products 10 B10

39173990 Other 10 B10

**391740 Fittings**

39174000 Fittings X

**3918 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.**

**391810 Of polymers of vinyl chloride**

39181010 Wall or ceiling coverings combined with knitted or woven

fabrics, nonwovens or felts

X

39181090 Other X

**391890 Of other plastics**

39189010 Floor coverings of linoxyne X

39189020 Wall or ceiling coverings combined with knitted or woven

fabrics, nonwovens or felts

X

39189090 Other X

**3919 Self-adhesive plates, sheets, film, foil, tape, strip and other**

**flat shapes, of plastics, whether or not in rolls.**

**391910 In rolls of a width not exceeding 20 cm**

39191000 In rolls of a width not exceeding 20 cm X

**391990 Other**

39199010 Plastic stickers, whether or not printed, embossed, or impregnated 10 B10

39199020 Cellulose adhesive tape X

39199090 Other 10 B10

**3920 Other plates, sheets, film, foil and strip, of plastics, noncellular**

**and not reinforced, laminated, supported or**

**similarly combined with other materials.**

**392010 Of polymers of ethylene**

Sheets of polyethylene:

39201011 Rigid, plain X

39201012 Flexible, plain X

39201019 Other X

Other:

325

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39201091 Rigid, plain X

39201092 Flexible, plain X

39201099 Other X

**392020 Of polymers of propylene**

39202010 Rigid, plain X

39202020 Flexible, plain X

39202090 Other X

**392030 Of polymers of styrene**

39203010 Rigid, plain X

39203020 Flexible, plain X

39203090 Other X

Of polymers of vinyl chloride:

**392043 Containing by weight not less than 6 % of plasticisers**

39204300 Containing by weight not less than 6% of plasticisers X

**392049 Other**

39204900 Other X

Of acrylic polymers:

**392051 Of poly(methyl methacrylate)**

Sheets:

39205111 Rigid, plain X

39205112 Flexible, plain X

39205119 Other X

Other:

39205191 Rigid, plain X

39205192 Flexible, plain X

39205199 Other X

**392059 Other**

Polyacrylate sheets:

39205911 Rigid, plain X

39205912 Flexible, plain X

39205919 Other X

Other:

39205991 Rigid, plain X

39205992 Flexible, plain X

39205999 Other X

Of polycarbonates, alkyd resins, polyallyl esters or other

polyesters:

**392061 Of polycarbonates**

326

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39206110 Rigid, plain X

39206120 Flexible, plain X

39206190 Other X

**392062 Of poly(ethylene terephthalate)**

39206210 Rigid, plain 10 B10

39206220 Flexible, plain 10 B10

39206290 Other 10 B10

**392063 Of unsaturated polyesters**

39206310 Rigid, plain X

39206320 Flexible, plain X

39206390 Other X

**392069 Of other polyesters**

Packaging film:

39206911 Rigid, plain X

39206912 Flexible, plain X

39206919 Other X

Sun and/or dust control film:

39206921 Rigid, plain X

39206922 Flexible, plain X

39206929 Other X

Other film:

39206931 Rigid, plain X

39206932 Flexible, plain X

39206939 Other X

Other:

39206991 Rigid, plain X

39206992 Flexible, plain X

39206999 Other X

Of cellulose or its chemical derivatives:

**392071 Of regenerated cellulose**

Cello phane transparent:

39207111 Film X

39207119 Other X

Sheets of cellulose nitrate and celluloid, whether or not

plasticized:

39207121 Plain X

39207129 Other X

Other:

327

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39207191 Rigid,plain X

39207192 Flexible,Plain X

39207199 Other X

**392073 Of cellulose acetate**

Sheet of cellulose acetate,non-plasticized:

39207311 Rigid, plain X

39207312 Flexible, plain X

39207319 Other X

Sheets of cellulose acetate (plasticized):

39207321 Rigid, plain X

39207322 Flexible, plain X

39207329 Other X

Other:

39207391 Rigid, plain X

39207392 Flexible, plain X

39207399 Other X

**392079 Of other cellulose derivatives**

Sheets of cellulose nitrate and celluloid,　whether or not

plasticized:

39207911 Rigid, plain 10 B10

39207912 Flexible, plain 10 B10

39207919 Other 10 B10

Other:

39207991 Rigid , plain 10 B10

39207992 Flexible, plain 10 B10

39207999 Other 10 B10

Of other plastics:

**392091 Of poly(vinyl butyral)**

Of poly(Vinyl butyral):

39209111 Rigid, plain X

39209112 Flexible, plain X

39209119 Other X

**392092 Of polyamides**

Poly(amide fluoride)film:

39209211 Rigid, plain 10 B10

39209212 Flexible, plain 10 B10

39209219 Other 10 B10

Other:

328

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39209291 Rigid, plain 10 B10

39209292 Flexible, plain 10 B10

39209299 Other 10 B10

**392093 Of amino-resins**

39209310 Rigid, plain 10 B10

39209320 Flexible, plain 10 B10

39209390 Other 10 B10

**392094 Of phenolic resins**

39209410 Rigid, plain 10 B10

39209420 Flexible, plain 10 B10

39209490 Other 10 B10

**392099 Of other plastics**

Plates,sheets,film,foil and strip of poly(vinyl acetate):

39209911 Rigid, plain X

39209912 Flexible, plain X

39209919 Other X

Film,sheets,strip of vinyl plastics:

39209921 Rigid, plain X

39209922 Flexible, plain X

39209929 Other X

Plates,sheets,strip,film or foil of copolymers of vinyl chloride and

vinyl acetate:

39209931 Rigid, plain X

39209932 Flexible, plain X

39209939 Other X

Sheet of poly(tetrafluoro-ethylene)(PTFE):

39209941 Rigid, plain X

39209942 Flexible, plain X

39209949 Other X

Retro reflective sheeting:

39209951 Rigid, plain X

39209952 Flexible, plain X

39209959 Other X

39209960 Clicking boards for leather machinery X

Other:

39209991 Rigid, plain X

39209992 Flexible, plain X

39209999 Other X

329

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3921 Other plates, sheets, film, foil and strip, of plastics.**

Cellular:

**392111 Of polymers of styrene**

39211100 Of polymers of styrene X

**392112 Of polymers of vinyl chloride**

39211200 Of polymers of vinyl chloride X

**392113 Of polyurethanes**

39211310 Flexible X

39211390 Other X

**392114 Of regenerated cellulose**

39211400 Of regenerated cellulose 10 B10

**392119 Of other plastics**

39211900 Of other plastics 10 B10

**392190 Other**

39219010 Thermocol X

Of polymers of vinyl chloride:

39219021 Rigid, lacquered X

39219022 Flexible, lacquered X

39219023 Rigid, metallised X

39219024 Flexible, metallised X

39219025 Rigid, laminated X

39219026 Flexible, laminated X

39219029 Other X

Of regenerated cellulose:

39219031 Rigid, lacquered X

39219032 Flexible, lacquered X

39219033 Rigid, metallised X

39219034 Flexible, metallised X

39219035 Rigid, laminated X

39219036 Flexible, laminated X

39219039 Other X

Other:

39219091 Rigid, lacquered X

39219092 Flexible, lacquered X

39219093 Rigid, metallised X

39219094 Flexible, metallised X

39219095 Rigid, laminated X

39219096 Flexible, laminated X

330

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39219099 Other X

**3922 Baths, shower-baths, sinks, wash-basins, bidets, lavatory**

**pans, seats and covers, flushing cisterns and similar sanitary**

**ware, of plastics.**

**392210 Baths, shower-baths, sinks and wash-basins**

39221000 Baths, shower-baths, sinks and wash basins X

**392220 Lavatory seats and covers**

39222000 Lavatory seats and covers X

**392290 Other**

39229000 Other X

**3923 Articles for the conveyance or packing of goods, of plastics;**

**stoppers, lids, caps and other closures, of plastics.**

**392310 Boxes, cases, crates and similar articles**

39231010 Plastic containers for audio or video cassettes, cassette tapes,

floppy disk and similar articles

X

39231020 Watch-box, jewellery box and similar containers of plastics X

39231030 Insulated ware X

39231040 Packing for accommodating connectors X

39231090 Other X

Sacks and bags (including cones):

**392321 Of polymers of ethylene**

39232100 Of polymers of ethylene X

**392329 Of other plastics**

39232910 Of poly (vinyl chloride) X

39232990 Other X

**392330 Carboys, bottles, flasks and similar articles**

39233010 Insulated ware X

39233090 Other X

**392340 Spools, cops, bobbins and similar supports**

39234000 Spools, cops, bobbins and similar supports X

**392350 Stoppers, lids, caps and other closures**

39235010 Caps and closures for bottles X

39235090 Other X

**392390 Other**

39239010 Insulated ware X

39239020 Aseptic bags X

39239090 Other X

331

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**3924 Tableware, kitchenware, other household articles and**

**hygienic or toilet articles, of plastics.**

**392410 Tableware and kitchenware**

39241010 Insulated ware X

39241090 Other X

**392490 Other**

39249010 Toilet articles X

39249020 Insulated ware X

39249090 Other X

**3925 Builders' ware of plastics, not elsewhere specified or**

**included.**

**392510 Reservoirs, tanks, vats and similar containers, of a capacity**

**exceeding 300 l**

39251000 Reservoirs tanks, vats and similar containers, of a capacity

exceeding 300 l

10 B10

**392520 Doors, windows and their frames and thresholds for doors**

39252000 Doors, windows and their frames and thresholds for doors X

**392530 Shutters, blinds (including Venetian blinds) and similar**

**articles and parts thereof**

39253000 Shutters, blinds (including venetian blinds) and similar articles

and parts thereof

X

**392590 Other**

39259010 Of polyurethane X

39259090 Other X

**3926 Other articles of plastics and articles of other materials of**

**headings 39.01 to 39.14.**

**392610 Office or school supplies**

Office supplies of a kind classified as stationery other than

pins,clips,and writing instruments:

39261011 Of polyurethane foam X

39261019 Other X

Other:

39261091 Of polyurethane foam X

39261099 Other X

**392620 Articles of apparel and clothing accessories (including gloves,**

**mittens and mitts)**

Gloves:

39262011 Disposable X

39262019 Non-disposable X

332

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Aprons:

39262021 Of polyurethane foam X

39262029 Other X

Plastic stickers for garments:

39262031 Of polyurethane foam X

39262039 Other X

Collar stays,patties,butterfly,shoulder-pads and other stays:

39262041 Of polyurethane foam X

39262049 Other X

Other:

39262091 Of polyurethane foam X

39262099 Other X

**392630 Fittings for furniture, coachwork or the like**

39263010 Of polyurethane foam X

39263090 Other X

**392640 Statuettes and other ornamental articles**

Bangles:

39264011 Of polyurethane foam X

39264019 Other X

Beads:

39264021 Of polyurethane foam X

39264029 Other X

Statuettes:

39264031 Of polyurethane foam X

39264039 Other X

Table and other household articles(including hotel and

restaurant)for decoration:

39264041 Of polyurethane foam X

39264049 Other X

Decorative sheets:

39264051 Of polyurethane foam X

39264059 Other X

39264060 Sequine X

Other:

39264091 Of polyurethane foam X

39264099 Other X

**392690 Other**

39269010 PVC belt conveyor 10 B10

333

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Couplers,packing rings,O rings and the like:

39269021 Of polyurethane foam 10 B10

39269029 Other 10 B10

Lasts, with or without steel hinges; EVA and grape sheets for

soles and heels; welts:

39269031 Of polyurethane foam 10 B10

39269039 Other 10 B10

Rings,buckles,tacks,washers and other decorative fittings made of

plastic used as trimmings and embellishments for leather

products;patterns for leather foot wear,leather garments and

leather goods:

39269041 Of polyurethane foam 10 B10

39269049 Other 10 B10

Retroreflective sheeting of other than of heading 3920:

39269051 Of polyurethane foam 10 B10

39269059 Other 10 B10

Hangers:

39269061 Of polyurethane foam 10 B10

39269069 Other 10 B10

Plastic or nylon tipped hammers;insulating liner of nylon,HDPE:

39269071 Of polyurethane foam 10 B10

39269079 Other 10 B10

39269080 Polypropylene articles, not elsewhere specified or included 10 B10

Other:

39269091 Of polyurethane foam 10 B10

39269099 Other 10 B10

**4001 Natural rubber, balata, gutta-percha, guayule, chicle and**

**similar natural gums, in primary forms or in plates, sheets or**

**strip.**

**400110 Natural rubber latex, whether or not pre-vulcanised**

40011010 Prevulcanised X

40011020 Other than prevulcanised X

Natural rubber in other forms:

**400121 Smoked sheets**

40012100 Smoked sheets X

**400122 Technically specified natural rubber (TSNR)**

40012200 Technically specified natural rubber (TSNR) X

334

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**400129 Other**

40012910 Hevea X

40012920 Pale Crepe X

40012930 Estate Brown Crepe X

40012940 Oil extended natural rubber X

40012990 Other X

**400130 Balata, gutta -percha, guayule, chicle and similar natural**

**gums**

40013000 Balata, gutta-percha, guayule, chicle, and similar natural gums 10 B10

**4002 Synthetic rubber and factice derived from oils, in primary**

**forms or in plates, sheets or strip; mixtures of any product of**

**heading 40.01 with any product of this heading, in primary**

**forms or in plates, sheets or strip.**

Styrene-butadiene rubber (SBR); carboxylated styrenebutadiene

rubber (XSBR):

**400211 Latex**

40021100 Latex 10 B10

**400219 Other**

40021910 Oil extended styrene butadiene rubber 10 B10

40021920 Styrene butadiene rubber with styrene content exceeding 50% 10 B10

40021930 Styrene butadiene styrene oil bound copolymer 10 B10

40021990 Other 10 B10

**400220 Butadiene rubber (BR)**

40022000 Butadiene rubber (BR) 10 B10

Isobutene-isoprene(butyl)rubber (IIR);

halo-isobutene-isoprene rubber(CIIR or BIIR):

**400231 Isobutene-isoprene (butyl) rubber (IIR)**

40023100 Isobutene-isoprene(butyl) rubber (IIR) X

**400239 Other**

40023900 Other 10 B10

Chlorprene (Chlorobutadiene) rubber (CR):

**400241 Latex**

40024100 Latex 10 B10

**400249 Other**

40024900 Other 10 B10

Acrylonitrile-butadiene rubber (NBR):

**400251 Latex**

40025100 Latex 10 B10

335

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**400259 Other**

40025900 Other 10 B10

**400260 Isoprene rubber (IR)**

40026000 Isoprene rubber (IR) 10 B10

**400270 Ethylene-propylene-non-conjugated diene rubber (EPDM)**

40027000 Ethylene-propylene-non-conjugated diene rubber (EPDM) A

**400280 Mixtures of any product of heading 40.01 with any product**

**of this heading**

40028010 Latex 10 B10

40028020 Chemically modified form of natural rubber including graft

rubber

10 B10

40028090 Other 10 B10

Other:

**400291 Latex**

40029100 Latex 10 B10

**400299 Other**

40029910 Factice (rubber substitute derived from oil) 10 B10

40029920 Tread rubber compound, cushion compound, cushion gum and

tread gum for resoling or repairing or retreading rubber tyres

10 B10

40029990 Other 10 B10

**4003 Reclaimed rubber in primary forms or in plates, sheets or**

**strip.**

40030000 Reclaimed rubber in primary forms or in plates, sheets or strip X

**4004 Waste, parings and scrap of rubber (other than hard**

**rubber) and powders and granules obtained therefrom.**

40040000 Waste, parings and scrap of rubber (other than hard rubber) and

powders and granules obtained therefrom

10 B10

**4005 Compounded rubber, unvulcanised, in primary forms or in**

**plates, sheets or strip.**

**400510 Compounded with carbon black or silica**

40051000 Compounded with carbon black or silica 10 B10

**400520 Solutions; dispersions other than those of subheading**

**4005.10**

40052010 Can sealing compound 10 B10

40052090 Other 10 B10

Other:

**400591 Plates, sheets and strip**

40059110 Hospital Sheeting 10 B10

40059190 Other 10 B10

336

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**400599 Other**

40059910 Granules of unvulcanised natural or synthetic rubber,

compounded, ready for vulcanisation

10 B10

40059990 Other 10 B10

**4006 Other forms (for example, rods, tubes and profile shapes)**

**and articles (for example, discs and rings), of unvulcanised**

**rubber.**

**400610 “Camel-back” strips for retreading rubber tyres**

40061000 "Camel-back" strips for retreading rubber tyres 10 B10

**400690 Other**

40069010 Thread, not covered 10 B10

40069090 Other 10 B10

**4007 Vulcanised rubber thread and cord.**

**400700 Vulcanised rubber thread and cord**

40070010 Thread, not covered 10 B10

40070020 Cord, not covered 10 B10

40070090 Other 10 B10

**4008 Plates, sheets, strip, rods and profile shapes, of vulcanised**

**rubber other than hard rubber.**

Of cellular rubber:

**400811 Plates, sheets and strip**

40081110 Of micro-cellular rubber 10 B10

40081190 Other 10 B10

**400819 Other**

40081910 Block of micro-cellular rubber but not of latex foam sponge, used

in the manufacture of soles, heels or soles and heels combined, for

footwear

X

40081990 Other X

Of non-cellular rubber:

**400821 Plates, sheets and strip**

40082110 Used in the manufacture of soles, heels, or soles and heels

combined, for footwear

10 B10

40082120 For resoling or repairing or retreading rubber tyres 10 B10

40082190 Other 10 B10

**400829 Other**

40082910 Rubber sheets and resin rubber sheets for soles and heels X

40082920 Blocks used in the manufacture of soles , heels or soles and heels

combined, for footwear

X

337

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

40082930 Latex foam sponge X

40082940 Tread rubber and tread packing strip for resoling repairing or

retreading rubber tyres

X

40082990 Other X

**4009 Tubes, pipes and hoses, of vulcanised rubber other than hard**

**rubber, with or without their fittings (for example, joints,**

**elbows, flanges).**

Not reinforced or otherwise combined with other materials:

**400911 Without fittings**

40091100 Without fittings 10 B10

**400912 With fittings**

40091200 With fittings 10 B10

Reinforced or otherwise combined only with metal:

**400921 Without fittings**

40092100 Without fittings X

**400922 With fittings**

40092200 With fittings 10 B10

Reinforced or otherwise combined only with textile materials:

**400931 Without fittings**

40093100 Without fittings X

**400932 With fittings**

40093200 with fittings 10 B10

Reinforced or otherwise combined with other materials:

**400941 Without fittings**

40094100 Without fittings X

**400942 With fittings**

40094200 With fittings X

**4010 Conveyor or transmission belts or belting, of vulcanised**

**rubber.**

Conveyor belts or belting:

**401011 Reinforced only with metal**

40101110 Where the rubber compound content is less than 25% by weight 10 B10

40101190 Other 10 B10

**401012 Reinforced only with textile materials**

40101210 Where the rubber compound content is less than 25% by weight 10 B10

40101290 Other 10 B10

338

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**401019 Other**

40101910 Where the rubber compound content is less than 25% by weight 10 B10

40101990 Other 10 B10

Transmission belts or belting:

**401031 Endless transmission belts of trapezoidal cross-section (Vbelts),**

**V-ribbed, of an outside circumference exceeding 60**

**cm but not exceeding 180 cm**

40103110 Where the rubber compound content is less than 25% by weight 10 B10

40103190 Other 10 B10

**401032 Endless transmission belts of trapezoidal cross-section (Vbelts),**

**other than V-ribbed, of an outside circumference**

**exceeding 60 cm but not exceeding 180 cm**

40103210 Where the rubber compound content is less than 25% by weight X

40103290 Other X

**401033 Endless transmission belts of trapezoidal cross-section (Vbelts),**

**V-ribbed, of an outside circumference exceeding 180**

**cm but not exceeding 240 cm**

40103310 Where the rubber compound content is less than 25% by weight 10 B10

40103390 Other 10 B10

**401034 Endless transmission belts of trapezoidal cross-section (Vbelts),**

**other than V-ribbed, of an outside circumference**

**exceeding 180 cm but not exceeding 240 cm**

40103410 Where the rubber compound content is less than 25% by weight 10 B10

40103490 Other 10 B10

**401035 Endless synchronous belts, of an outside circumference**

**exceeding 60 cm but not exceeding 150 cm**

40103510 Where the rubber compound content is less than 25% by weight X

40103590 Other X

**401036 Endless synchronous belts, of an outside circumference**

**exceeding 150 cm but not exceeding 198 cm**

40103610 Where the rubber compound content is less than 25% by weight 10 B10

40103690 Other 10 B10

**401039 Other**

339

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Where the rubber compound content is less than 25% by weight:

40103911 Endless flat belt 10 B10

40103912 Ply belting 10 B10

40103919 Other 10 B10

Other:

40103991 Endless flat belt 10 B10

40103992 Ply belting 10 B10

40103999 Other 10 B10

**4011 New pneumatic tyres, of rubber.**

**401110 Of a kind used on motor cars (including station wagons and**

**racing cars)**

40111010 Radials X

40111090 Other X

**401120 Of a kind used on buses or lorries**

40112010 Radials X

40112090 Other X

**401130 Of a kind used on aircraft**

40113000 Of a kind used on aircraft 3 B10

**401140 Of a kind used on motorcycles**

40114010 For motor cycles X

40114020 For motor scooters X

40114090 Other X

**401150 Of a kind used on bicycles**

40115010 Multi-cellular polyurethane (MCP) tubeless tyres X

40115090 Other, having a “herring-bone” or similar tread X

Other, having a “herring-bone” or similar tread:

**401161 Of a kind used on agricultural or forestry vehicles and**

**machines**

40116100 Of a kind used on agricultural or forestry vehicles and machines 10 B10

**401162 Of a kind used on construction or industrial handling**

**vehicles and machines and having a rim size not exceeding**

**61 cm**

40116200 Of a kind used on construction or industrial handling vehicles and

machines and having a rim size not exceeding 61 cm

10 B10

**401163 Of a kind used on construction or industrial handling**

**vehicles and machines and having a rim size exceeding 61 cm**

40116300 Of a kind used on construction or industrial handling vehicles and

machines and having a rim size exceeding 61 cm

10 B10

340

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**401169 Other**

40116900 Other 10 B10

Other:

**401192 Of a kind used on agricultural or forestry vehicle s and**

**machines**

40119200 Of a kind used on agricultural of forestry vehicles and machines 10 B10

**401193 Of a kind used on construction or industrial handling**

**vehicles and machines and having a rim size not exceeding**

**61 cm**

40119300 Of a kind used on construction or industrial handling vehicles and

machines and having a rim size not exceeding 61 cm

10 B10

**401194 Of a kind used on construction or industrial handling**

**vehicles and machines and having a rim size exceeding 61 cm**

40119400 Of a kind used on construction or industrial handling vehicles and

machines and having a rim size exceeding 61 cm

10 B10

**401199 Other**

40119900 Other 10 B10

**4012 Retreaded or used pneumatic tyres of rubber; solid or**

**cushion tyres, tyre treads and tyre flaps, of rubber.**

Retreated tyres:

**401211 Of a kind used on motor cars (including station wagons and**

**racing cars)**

40121100 Of a kind used on Motor cars (including station wagons and

racing cars)

X

**401212 Of a kind used on buses or lorries**

40121200 Of a kind used on buses or lorries X

**401213 Of a kind used on aircraft**

40121300 Of a kind used on aircraft 10 B10

**401219 Other**

40121910 For two wheelers 10 B10

40121990 Other 10 B10

**401220 Used pneumatic tyres**

40122010 For buses, lorries and earth moving equipment including light

commercial vehicles

X

40122020 For passenger automobile vehicles, including two wheelers, three

wheelers and personal type vehicles

X

40122090 Other X

**401290 Other**

40129010 Solid rubber tyres for motor vehicles 10 B10

341

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

40129020 Solid Rubber tyres for other vehicles 10 B10

40129030 Tyres with metal framework 10 B10

Tyre flaps:

40129041 Of a kind used in two-wheeled and three- wheeled motor vehicles 10 B10

40129049 Other 10 B10

40129050 Tyre treads, interchangeable 10 B10

40129090 Other 10 B10

**4013 Inner tubes, of rubber.**

**401310 Of a kind used on motor cars (including station wagons and**

**racing cars), buses or lorries**

40131010 For motor cars 10 B10

40131020 For Lorries and buses 10 B10

**401320 Of a kind used on bicycles**

40132000 Of a kind used on bicycles 10 B10

**401390 Other**

40139010 For aircraft 10 B10

40139020 For motor cycle 10 B10

40139030 For off the road vehicles, not elsewhere specified or included 10 B10

For tractors:

40139041 Rear tyres 10 B10

40139049 Other 10 B10

40139050 Of a kind used in tyres of cycle rickshaws and three-wheeled

powered cycle-rickshaws

10 B10

40139090 Other 10 B10

**4014 Hygienic or pharmaceutical articles (including teats), of**

**vulcanised rubber other than hard rubber, with or without**

**fittings of hard rubber.**

**401410 Sheath contraceptives**

40141010 Rubber contraceptives, male (condoms) 10 B10

40141020 Rubber contraceptives, female (diaphragms), such as cervical

caps

10 B10

**401490 Other**

40149010 Hot water bottles 10 B10

40149020 Ice bags 10 B10

40149030 Feeding bottle nipples 10 B10

40149090 Other 10 B10

342

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**4015 Articles of apparel and clothing accessories (including gloves,**

**mittens and mitts), for all purposes, of vulcanised rubber**

**other than hard rubber.**

Gloves, mittens and mitts:

**401511 Surgical**

40151100 Surgical 10 B10

**401519 Other**

40151900 Other 10 B10

**401590 Other**

40159010 Rubber apron 10 B10

40159020 Labels 10 B10

40159030 Industrial gloves 10 B10

other:

40159091 Diving suits 10 B10

40159099 Other 10 B10

**4016 Other articles of vulcanised rubber other than hard rubber.**

**401610 Of cellular rubber**

40161000 Of cellular rubber 10 B10

Other:

**401691 Floor coverings and mats**

40169100 Floor coverings and mats 10 B10

**401692 Erasers**

40169200 Erasers 10 B10

**401693 Gaskets, washers and other seals**

40169310 Patches for puncture repair of self-vulcanizing rubber or a rubber

backing

10 B10

40169320 Rubber ring (O-ring) 10 B10

40169330 Rubber seals ( Oil seals and the like ) 10 B10

40169340 Gaskets 10 B10

40169350 Washers 10 B10

40169360 Plugs X

40169390 Other 10 B10

**401694 Boat or dock fenders, whether or not inflatable**

40169400 Boat or dock fenders, whether or not inflatable 10 B10

**401695 Other inflatable articles**

40169510 Air mattresses 10 B10

40169590 Other 10 B10

**401699 Other**

343

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

40169910 Rubber cots for textile industry 10 B10

40169920 Rubber bands 10 B10

40169930 Rubber thread 10 B10

40169940 Rubber blankets 10 B10

40169950 Rubber cushions 10 B10

40169960 Rubber bushes 10 B10

40169970 Ear plug 10 B10

40169980 Stoppers 10 B10

40169990 Other 10 B10

**4017 Hard rubber (for example, ebonite) in all forms, including**

**waste and scrap; articles of hard rubber.**

**401700 Hard rubber (for example, ebonite) in all forms, including**

**waste and scrap; articles of hard rubber**

40170010 Plates, sheets, rods and tubes of ebonite and vulcanite 10 B10

40170020 Scrap, waste, and powder of hardened rubber (ebonite and

vulcanite)

10 B10

40170030 Printers' rollers 10 B10

40170040 Textile rollers 10 B10

40170050 Typewriters and cyclostyling rollers 10 B10

40170090 Other 10 B10

**4101 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.**

**410120 Whole hides and skins, of a weight per skin not exceeding 8**

**kg when simply dried, 10 kg when dry-salted, or 16 kg when**

**fresh, wet-salted or otherwise preserved**

41012010 Of cow, including cow calf A

41012020 Of buffalo, including buffalo calf A

41012090 Other A

**410150 Whole hides and skins, of a weight exceeding 16 kg**

41015010 Of cow, including cow calf A

41015020 Of buffalo, including buffalo calf A

41015090 Other A

**410190 Other, including butts, bends and bellies**

41019010 Of cow, including cow calf A

41019020 Of buffalo, including buffalo calf A

41019090 Other A

344

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**4102 Raw skins of sheep or lambs (fresh, or salted, dried, limed,**

**pickled or otherwise preserved, but not tanned, parchmentdressed**

**or further prepared), whether or not with wool on or**

**split, other than those excluded by Note 1 (c) to this Chapter.**

**410210 With wool on**

41021010 Sheep skins A

41021020 Pelts of baby lambs A

41021030 Lamb skins, other than pelts A

Without wool on:

**410221 Pickled**

41022110 Sheep skins A

41022120 Lamb skins A

41022130 Lamb pelt A

**410229 Other**

41022910 Sheep skins A

41022920 Lamb skins A

**4103 Other raw hides and skins (fresh, or salted, dried, limed,**

**pickled or otherwise preserved, but not tanned, parchmentdressed**

**or further prepared), whether or not dehaired or**

**split, other than those excluded by Note 1 (b) or 1 (c) to this**

**Chapter.**

**410320 Of reptiles**

41032000 Of reptiles A

**410330 Of swine**

41033000 Of swine A

**410390 Other**

41039000 Other A

**4104 Tanned or crust hides and skins of bovine (including buffalo)**

**or equine animals, without hair on, whether or not split, but**

**not further prepared.**

In the wet state (including wet-blue):

**410411 Full grains, unsplit; grain splits**

41041100 Full grains, unsplit; grain splits 10 B10

**410419 Other**

41041900 Other 10 B10

In the dry state(crust):

**410441 Full grains, unsplit; grain splits**

41044100 Full grains, unsplit; grain splits 10 B10

345

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**410449 Other**

41044900 Other 10 B10

**4105 Tanned or crust skins of sheep or lambs, without wool on,**

**whether or not split, but not further prepared.**

**410510 In the wet state (including wet-blue)**

41051000 In the wet state (including wet-blue) 10 B10

**410530 In the dry state (crust)**

41053000 In the dry state (crust) 10 B10

**4106 Tanned or crust hides and skins of other animals, without**

**wool or hair on, whether or not split, but not further**

**prepared.**

Of goats or kids:

**410621 In the wet state (including wet-blue)**

41062100 In the wet state (including wet-blue) 10 B10

**410622 In the dry state (crust)**

41062200 In the dry state (crust) 10 B10

Of swine:

**410631 In the wet state (including wet-blue)**

41063100 In the wet state (including wet-blue) 10 B10

**410632 In the dry state (crust)**

41063200 In the dry state (crust) 10 B10

**410640 Of reptiles**

41064000 Of reptiles 10 B10

Other:

**410691 In the wet state (including wet-blue)**

41069100 In the wet state (including wet-blue) 10 B10

**410692 In the dry state (crust)**

41069200 In the dry state (crust) 10 B10

**4107 Leather further prepared after tanning or crusting,**

**including parchment-dressed leather, of bovine (including**

**buffalo) or equine animals, without hair on, whether or not**

**split, other than leather of heading 41.14.**

Whole hides and skins:

**410711 Full grains, unsplit**

41071100 Full grains, unsplit 10 B10

**410712 Grain splits**

41071200 Grain splits 10 B10

**410719 Other**

346

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

41071900 Other 10 B10

Other, including sides:

**410791 Full grains, unsplit**

41079100 Full grains, unsplit 10 B10

**410792 Grain splits**

41079200 Grain splits 10 B10

**410799 Other**

41079900 Other 10 B10

**4112 Leather further prepared after tanning or crusting,**

**including parchment-dressed leather, of sheep or lamb,**

**without wool on, whether or not split, other than leather of**

**heading 41.14.**

41120000 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

10 B10

**4113 Leather further prepared after tanning or crusting,**

**including parchment-dressed leather, of other animals,**

**without wool or hair on, whether or not split, other than**

**leather of heading 41.14.**

**411310 Of goats or kids**

41131000 Of goats or kids 10 B10

**411320 Of swine**

41132000 Of swine 10 B10

**411330 Of reptiles**

41133000 Of reptiles 10 B10

**411390 Other**

41139000 Other 10 B10

**4114 Chamois (including combination chamois) leather; patent**

**leather and patent laminated leather; metallised leather.**

**411410 Chamois (including combination chamois) leather**

41141000 Chamois (including combination chamois) leather 10 B10

**411420 Patent leather and patent laminated leather; metallised**

**leather**

41142010 Patent leather and patent laminated leather 10 B10

41142020 Metallised leather 10 B10

347

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**4115 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.**

**411510 Composition leather with a basis of leather or leather fibre,**

**in slabs, sheets or strip, whether or not in rolls**

41151000 Composition leather with a basis of leather or leather fiber, in

slabs, sheets or strip, whether or not in rolls

10 B10

**411520 Parings and other waste of leather or of composition leather,**

**not suitable for the manufacture of leather articles; leather**

**dust, powder and flour**

41152010 Cuttings of leather 10 B10

41152090 Other 10 B10

**4201 Saddlery and harness for any animal (including traces,**

**leads, knee pads, muzzles, saddle cloths, saddle bags, dog**

**coats and the like), of any material.**

42010000 Saddlery and harness for any animal (including traces, leads, knee

pads, muzzles, saddle cloths, saddle bags, dog coats and the like),

of any material

10 B10

**4202 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, shoppingbags,**

**wallets, purses, map-cases, cigarette-cases, tobaccopouches,**

**tool bags, sports bags, bottle -cases, jewellery boxes,**

**powder-boxes, cutlery cases and similar containers, of**

**leather or of composition leather, of sheeting of plastics, of**

**textile materials, of vulcanised fibre or of paperboard, or**

**wholly or mainly covered with such materials or with paper.**

Trunks, suit-cases, vanity-cases, executive-cases, brief-cases,

school satchels and similar containers:

**420211 With outer surface of leather, of composition leather or of**

**patent leather**

42021110 Travel goods (Trunks, suit-cases, sports bags and other similar

items ) of leather

10 B10

42021120 Toilet bags and cases, of leather 10 B10

42021130 Satchels 10 B10

42021140 Brief-cases 10 B10

348

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

42021150 Executive-cases 10 B10

42021160 Vanity-cases 10 B10

42021170 Attache-Cases 10 B10

42021190 Other 10 B10

**420212 With outer surface of plastics or of textile materials**

42021210 Toilet-cases 10 B10

42021220 Plastic moulded suit-cases 10 B10

42021230 Plastic moulded brief-cases 10 B10

42021240 Satchels 10 B10

42021250 Other travel-goods 10 B10

42021260 Brief-cases 10 B10

42021270 Executive-cases other than plastic moulded 10 B10

42021280 Vanity-cases 10 B10

42021290 Other 10 B10

**420219 Other**

42021910 Travel goods (trunks, suit-cases, sports bags, and other similar

items ) of leather

10 B10

42021920 Toilet-cases 10 B10

42021930 Satchels 10 B10

42021940 Brief-cases (other than plastic moulded) 10 B10

42021950 Executive-cases 10 B10

42021960 Vanity-cases 10 B10

42021990 Other 10 B10

Hand-bags, whether or not with shoulder strap; including those

without handle:

**420221 With outer surface of leather, of composition leather or of**

**patent leather**

42022110 Hand-bags for ladies 10 B10

42022120 Vanity-bags 10 B10

42022190 Other 10 B10

**420222 With outer surface of plastic sheeting or of textile materials**

42022210 Hand-bags and shopping bags, of artificial plastic material 10 B10

42022220 Hand-bags and shopping bags, of cotton 10 B10

42022230 Hand-bags and shopping bags, of Jute 10 B10

42022240 Vanity-bags 10 B10

42022290 Other 10 B10

**420229 Other**

349

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

42022910 Hand bags of other materials excluding wicker-work or basket

work

10 B10

42022990 Other 10 B10

Articles of a kind normally carried in the pocket or in the

handbag:

**420231 With outer surface of leather, of composition leather or of**

**patent leather**

42023110 Jewellery box 10 B10

42023120 Wallets and purses, of leather 10 B10

42023190 Other 10 B10

**420232 With outer surface of plastic sheeting or of textile materials**

42023210 Jewellery box 10 B10

42023290 Other 10 B10

**420239 Other**

42023910 Jewellery box 10 B10

42023990 Other 10 B10

Other:

**420291 With outer surface of leather, of composition leather or of**

**patent leather**

42029100 With outer surface of leather, of composition leather or of patent

leather

10 B10

**420292 With outer surface of plastic sheeting or of textile materials**

42029200 With outer surface of plastic sheeting or of textile materials 10 B10

**420299 Other**

42029900 Other 10 B10

**4203 Articles of apparel and clothing accessories, of leather or of**

**composition leather.**

**420310 Articles of apparel**

42031010 Jackets and jerseys 10 B10

42031090 Other 10 B10

Gloves, mittens and mitts:

**420321 Specially designed for use in sports**

42032110 Gloves 10 B10

42032120 Mittens and mitts 10 B10

**420329 Other**

42032910 Gloves for use in industry 10 B10

42032920 Other gloves 10 B10

42032930 Mittens and mitts 10 B10

350

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**420330 Belts and bandoliers**

42033000 Belts and bandoliers 10 B10

**420340 Other clothing accessories**

42034010 Aprons 10 B10

42034020 Semi-chrome grain garments 10 B10

42034090 Other 10 B10

**4205 Other articles of leather or of composition leather.**

**420500 Other articles of leather or of composition leather**

Straps other than for machinery or harness:

42050011 Welt 10 B10

42050019 Other 10 B10

42050020 Leather sofa cover 10 B10

42050090 Other 10 B10

**4206 Articles of gut (other than silk -worm gut), of goldbeater's**

**skin, of bladders or of tendons.**

42060010 For rackets 10 B10

42060090 Other 10 B10

**4301 Raw furskins (including heads, tails, paws and other pieces**

**or cuttings, suitable for furriers' use), other than raw hides**

**and skins of heading 41.01, 41.02 or 41.03.**

**430110 Of mink, whole, with or without head, tail or paws**

43011000 Of mink, whole, with or without head, tail or paws A

**430130 Of lamb, the following: Astrakhan, Broadtail, Caracul,**

**Persian and similar lamb, Indian, Chinese, Mongolian or**

**Tibetan lamb, whole, with or without head, tail or paws**

43013000 Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian

and Similar lamb, Indian, Chinese, Mongolian or Tibetan lamb,

whole, with or without head, tail or paws

A

**430160 Of fox, whole, with or without head, tail or paws**

43016000 Of fox, whole, with or without head, tail or paws A

**430180 Other furskins, whole, with or without head, tail or paws**

43018000 Other furskins, whole, with or without head, tail or paws A

**430190 Heads, tails, paws and other pieces or cuttings, suitable for**

**furriers' use**

43019000 Heads, tails, paws and other pieces or cuttings, suitable for

furriers’ use

A

351

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**4302 Tanned or dressed furskins (including heads, tails, paws and**

**other pieces or cuttings), unassembled, or assembled**

**(without the addition of other materials) other than those of**

**heading 43.03.**

Whole skins, with or without head, tail or paws, not assembled:

**430211 Of mink**

43021100 Of mink 10 B10

**430219 Other**

43021910 Calf skins, with hair on, tanned or dressed 10 B10

43021920 Hides or skins of other bovine and equine animals with hair on,

tanned or dressed

10 B10

43021930 Goat (Common) and kid skins with hair on, tanned or dressed 10 B10

43021940 Tiger-Cat skins 10 B10

43021990 Hides and skins of other animals with hair on, tanned or dressed 10 B10

**430220 Heads, tails, paws and other pieces or cuttings, not**

**assembled**

43022000 Heads, tails, paws and other pieces or cuttings, not assembled 10 B10

**430230 Whole skins and pieces or cuttings thereof, assembled**

43023000 Whole skins and pieces or cuttings thereof, assembled 10 B10

**4303 Articles of apparel, clothing accessories and other articles of**

**furskin.**

**430310 Articles of apparel and clothing accessories**

43031010 Of wild animals covered under the Wild Life (Protection)

Act,1972

10 B10

43031020 Of animals covered under Convention on International Trade of

Endangered Species (CITES), other than those of Tariff item

43031010

10 B10

43031090 Other 10 B10

**430390 Other**

43039010 Of wild animals covered under the Wild Life (Protection)

Act,1972

10 B10

43039020 Of animals covered under Convention on International Trade of

Endangered Species (CITES) other than those of Tariff item

43039010

10 B10

43039090 Other 10 B10

**4304 Artificial fur and articles thereof.**

**430400 Artificial fur and articles thereof**

Artificial fur:

352

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

43040011 Artificial fur as trimmings and embellishments for garments,

made ups, knitwear, plastic and leather goods

10 B10

43040019 Other 10 B10

43040020 Articles of artificial fur 10 B10

**4401 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.**

**440110 Fuel wood, in logs, in billets, in twigs, in faggots or in similar**

**forms**

44011010 In logs 10 B10

44011090 Other 10 B10

Wood in chips or particles:

**440121 Coniferous**

44012100 Coniferous 5 B10

**440122 Non-coniferous**

44012200 Non-coniferous 5 B10

**440130 Sawdust and wood waste and scrap, whether or not**

**agglomerated in logs, briquettes, pellets or similar forms**

44013000 Sawdust and wood waste and scrap, whether or not agglomerated

in logs, briquettes, pellets or similar forms

5 B10

**4402 Wood charcoal (including shell or nut charcoal), whether or**

**not agglomerated.**

**440210 Of bamboo**

44021010 Of bamboo 5 B10

**440290 Other**

44029010 Of coconut shell 5 B10

44029090 Other 5 B10

**4403 Wood in the rough, whether or not stripped of bark or**

**sapwood, or roughly squared.**

**440310 Treated with paint, stains, creosote or other preservatives**

44031000 Treated with paint, stains, creosote or other preservatives 5 B10

**440320 Other, coniferous**

44032010 Sawlogs and veneerlogs 5 B10

44032020 Poles, pilling and posts 5 B10

44032090 Other 5 B10

Other, of tropical wood specified in Sub-heading Note 1 to this

Chapter:

**440341 Dark Red Meranti, Light Red Meranti and Meranti Bakau**

353

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

44034100 Dark Red Meranti, Light Red Meranti and Meranti Bakau 5 B10

**440349 Other**

44034910 Teak wood in rough 5 B10

44034990 Other 5 B10

Other:

**440391 Of oak (*Quercus spp.* )**

44039100 Of Oak (Quercus spp.) 5 B10

**440392 Of beech (*Fagus spp.* )**

44039200 Of beech (Fagus spp.) 5 B10

**440399 Other**

Andaman Padauk (Pterocarous dalbaergiodes) Bonsum (Phoebe

goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia

Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia

alata) Paliwood (Palaquium Elliplicum) and Red Sanders

(Pterocar pus Sautatinus) and Rose Wood (Dalbergea Latifolio):

44039911 Andaman Padauk (Pterocarous dalbaergiodes) 5 B10

44039912 Bonsum (Phoebe goalparensis) 5 B10

44039913 Gurgan (Dipterocarpus alatus) 5 B10

44039914 Khair (Acacia Catechu) 5 B10

44039915 Lampati (Duabanga grandiflora) 5 B10

44039916 Laurel (Terminalia alata) 5 B10

44039917 Paliwood (Palaquium Elliplicum) 5 B10

44039918 Red Sanders (Pterocar pus Sautatinus) 5 B10

44039919 Rose Wood (Dalbergea Latifolio) 5 B10

Sal (Chorea robusta) Sandal wood (santalum alburn) Semul

(Bombax ceiba) Walnut wood (Juglans binata) Anjam

(Hardwickia binata) Birch (Betula spp.) Sissoo (Dalbergia sisso)

and White cedar (Dysozylum ) and the like:

44039921 Sal (Chorea robusta) 5 B10

44039922 Sandal wood (santalum alburn) 5 B10

44039923 Semul (Bombax ceiba) 5 B10

44039924 Walnut wood (Juglans binata) 5 B10

44039925 Anjam (Hardwickia binata) 5 B10

44039926 Birch (Betula spp.) 5 B10

44039927 Sissoo (Dalbergia sisso) 5 B10

44039928 White cedar (Dysozylum malabaricum) 5 B10

44039929 Other 5 B10

354

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**4404 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.**

**440410 Coniferous**

44041000 Coniferous 10 B10

**440420 Non-coniferous**

44042010 Wooden sticks, roughly trimmed but not turned, bent or otherwise

worked, suitable for the manufacture of walking sticks, tool

handles, split poles, piles, pickets, stakes and the like

10 B10

44042020 Drawn Wood 10 B10

44042090 Other 10 B10

**4405 Wood wool; wood flour.**

44050000 Wood wool; wood flour 10 B10

**4406 Railway or tramway sleepers (cross-ties) of wood.**

**440610 Not impregnated**

44061000 Not impregnated 10 B10

**440690 Other**

44069000 Other 10 B10

**4407 Wood sawn or chipped lengthwise, sliced or peeled, whether**

**or not planed, sanded or end-jointed, of a thickness**

**exceeding 6 mm.**

**440710 Coniferous**

44071010 Doglas fir (Pscudotsuga Menziesie) 10 B10

44071020 Pine (pinus spp.) 10 B10

44071090 Other 10 B10

Of tropical wood specified in Sub-heading Note 1 to this Chapter:

**440721 Mahogany (*Swietenia spp* .)**

44072100 Mahogany(Swietenia spp.) 10 B10

**440722 Virola, Imbuia and Balsa**

44072200 Virola, Imbuia and balsa 10 B10

**440725 Dark Red Meranti, Light Red Meranti and Meranti Bakau**

44072500 Dark Red Meranti, Light Red Meranti and Meranti Bakau 10 B10

**440726 White Lauan, White Meranti, White Seraya, Yellow Meranti**

**and Alan**

355

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

44072600 White Lauan, White Meranti, White Seraya, Yellow Meranti and

Alan

10 B10

**440727 Sapelli**

44072700 Sapelli 10 B10

**440728 Iroko**

44072800 Iroko 10 B10

**440729 Other**

44072910 Teak Wood 10 B10

44072990 Other 10 B10

Other:

**440791 Of oak (*Quercus spp.* )**

44079100 Of oak (Quercus spp.) 10 B10

**440792 Of beech (*Fagus spp.* )**

44079200 Of beech (Fagus spp.) 10 B10

**440793 Of maple (*Acer spp.* )**

44079300 Of maple (Acer spp.) 10 B10

**440794 Of cherry (*Prunus spp.* )**

44079400 Of cherry (Prunus spp.) 10 B10

**440795 Of ash (*Fraxinus spp.* )**

44079500 Of ash (Fraxinus spp.) 10 B10

**440799 Other**

44079910 Of Birch (Betula spp.) 10 B10

44079920 Willow 10 B10

44079990 Other 10 B10

**4408 Sheets for veneering (including those obtained by slicing**

**laminated wood), for plywood or for similar laminated wood**

**and other wood, sawn lengthwise, sliced or peeled, whether or**

**not planed, sanded, spliced or end-jointed, of a thickness not**

**exceeding 6 mm.**

**440810 Coniferous**

44081010 Sheets for plywood 10 B10

44081020 Oak wood veneer 10 B10

44081030 Veneer sheets, for match boxes and match splints 10 B10

44081090 Other 10 B10

Of tropical wood specified in Sub-heading Note 1 to this Chapter:

**440831 Dark Red Meranti, Light Red Meranti and Meranti Bakau**

44083110 Sheets for plywood 10 B10

356

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

44083120 Veneer sheets (of Rose Wood) 10 B10

44083130 Veneer sheets, for match boxes and match splints 10 B10

44083190 Other 10 B10

**440839 Other**

44083910 Sheets for plywoods 10 B10

44083920 Veneer sheets (of Rose wood) 10 B10

44083930 Veneer sheets, for match boxes and match splints 10 B10

44083990 Other 10 B10

**440890 Other**

44089010 Sheets for plywoods 10 B10

44089020 Veneer sheets, for match boxes and match splints 10 B10

44089090 Other 10 B10

**4409 Wood (including strips and friezes for parquet flooring, not**

**assembled) continuously shaped (tongued, grooved, rebated,**

**chamfered, V-jointed, beaded, moulded, rounded or the like)**

**along any of its edges, ends or faces, whether or not planed,**

**sanded or end-jointed.**

**440910 Coniferous**

44091010 Planned, tongued, grooved, rebated, chamfered, V-jointed, and

the like but not further moulded

10 B10

44091020 Beadings, and mouldings (including moulded, skirting and other

moulded boards)

10 B10

44091090 Other 10 B10

Non-coniferous:

**440921 Of bamboo**

44092100 Of bamboo X

**440929 Other**

44092910 Planed,tongued,grooved,rebated,chamfered,v-jointed and the like

but not further moulded

10 B10

44092920 Beadings and mouldings(including moulded skirting and other

moulded boards)

10 B10

44092990 Other 10 B10

**4410 Particle board, oriented strand board (OSB) and similar**

**board (for example, waferboard) of wood or other ligneous**

**materials, whether or not agglomerated with resins or other**

**organic binding substances.**

Of wood:

**441011 Particle board**

44101110 Plain particle boards 10 B10

357

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

44101120 Insulation board and hardboard 10 B10

44101130 Veneered particle board, not having decorative veneers on any

face

10 B10

44101190 Other 10 B10

**441012 Oriented strand board (OSB)**

44101210 Unworked or not further worker worked than sanded 10 B10

44101290 Other 10 B10

**441019 Other**

44101900 Other 10 B10

**441090 Other**

44109010 Plain particle boards 10 B10

44109020 Insulation board and hard board 10 B10

44109030 Veneered particle board, not having decorative veneers on any

face

10 B10

44109090 Other 10 B10

**4411 Fibreboard of wood or other ligneous materials, whether or**

**not bonded with resins or other organic substances.**

Medium density fibreboard (MDF):

**441112 Of a thickness not exceeding 5 mm**

44111200 Of a thickness not exceeding 5 mm 10 B10

**441113 Of a thickness exceeding 5 mm but not exceeding 9 mm**

44111300 Of a thickness exceeding 5 mm but not exceeding 9 mm 10 B10

**441114 Of a thickness exceeding 9 mm**

44111400 Of a thickness exceeding 9 mm 10 B10

Other:

**441192 Of a density exceeding 0.8 g/cm³**

Not mechanically worked or surface covered:

44119211 Hardboard 10 B10

44119219 Other 10 B10

Other:

44119221 Hardboard 10 B10

44119229 Other 10 B10

**441193 Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³**

Not mechanically worked or surface covered:

44119311 Insulation board 10 B10

44119319 Other 10 B10

Other:

44119321 Insulation board 10 B10

358

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

44119329 Other 10 B10

**441194 Of a density not exceeding 0.5 g/cm³**

Not mechanically worked or surface covered:

44119411 Insulation board 10 B10

44119419 Other 10 B10

Other:

44119421 Insulation board 10 B10

44119429 Other 10 B10

**4412 Plywood, veneered panels and similar laminated wood.**

**441210 Of bamboo**

44121000 Of bamboo 10 B10

Other plywood, consisting solely of sheets of wood(other than

bamboo), each ply not exceeding 6 mm thickness:

**441231 With at least one outer ply of tropical wood specified in**

**Subheading Note 1 to this Chapter**

44123110 Decorative plywood 10 B10

44123120 Tea chest panels or shooks packed in sets 10 B10

44123130 Other tea chest panels 10 B10

44123140 Marine and Aircraft plywood 10 B10

44123150 Cuttings and trimmings of plywood of width not exceeding 5

centimeters

10 B10

44123190 Other 10 B10

**441232 Other, with at least one outer ply of non-coniferous wood**

44123210 Decorative plywood 10 B10

44123220 Tea chest panels or shooks packed in sets 10 B10

44123230 Marine and Aircraft plywood 10 B10

44123240 Cuttings and trimmings of plywood of width not exceeding 5

centimeters

10 B10

44123290 Other 10 B10

**441239 Other**

44123910 Decorative plywood 10 B10

44123920 Tea chest panels or shooks packed in sets 10 B10

44123930 Marine and Aircraft plywood 10 B10

44123940 Cuttings and trimmings of plywood of width not exceeding 5

centimeters

10 B10

44123990 Other 10 B10

**441294 Blockboard, laminboard and battenboard**

44129400 Block board,laminboard and batten board 10 B10

359

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**441299 Other**

44129910 Decorative plywood 10 B10

44129920 Tea chest panels or shooks packed in sets 10 B10

44129930 Marine and Aircraft plywood 10 B10

44129940 Cuttings and trimmings of plywood of width not exceeding 5

centimeters

10 B10

44129990 Other 10 B10

**4413 Densified wood, in blocks, plates, strips or profile shapes.**

44130000 Densified wood, in blocks, plates, strips or profile shapes 10 B10

**4414 Wooden frames for paintings, photographs, mirrors or**

**similar objects.**

44140000 Wooden frames for paintings, photographs, mirrors or similar

objects

10 B10

**4415 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.**

**441510 Cases, boxes, crates, drums and similar packings; cable -**

**drums**

44151000 Cases, boxes, crates, drums and similar packings ; cable-drums 10 B10

**441520 Pallets, box pallets and other load boards; pallet collars**

44152000 Pallets, box pallets and other load boards ; pallet collars 10 B10

**4416 Casks, barrels, vats, tubs and other coopers' products and**

**parts thereof, of wood, including staves.**

44160010 Casks, barrels, vats and tubs 10 B10

44160020 Other coopers' products 10 B10

Parts (of wood):

44160091 Riven or sawn staves of wood not further prepared 10 B10

44160099 Other 10 B10

**4417 Tools, tool bodies, tool handles, broom or brush bodies and**

**handles, of wood; boot or shoe lasts and trees, of wood.**

44170000 Tools, tool bodies, tool handles, broom or brush bodies and

handles, of wood ; boot or shoe lasts and trees , of wood

10 B10

**4418 Builders' joinery and carpentry of wood, including cellular**

**wood panels, assembled flooring panels, shingles and shakes.**

**441810 Windows, French-windows and their frames**

44181000 Windows, french-windows and their frames 10 B10

**441820 Doors and their frames and thresholds**

44182010 Flush Doors 10 B10

360

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

44182020 Frames and thresholds of flush doors 10 B10

44182090 Other 10 B10

**441840 Shuttering for concrete constructional work**

44184000 Shuttering for concrete constructional work 10 B10

**441850 Shingles and shakes**

44185000 Shingles and Shakes 10 B10

**441860 Posts and beams**

44186000 Posts and beams 10 B10

Assembled flooring panels:

**441871 For mosaic floors**

44187100 For mosaic floors 10 B10

**441872 Other, multilayer**

44187200 Other, multilayer 10 B10

**441879 Other**

44187900 Other 10 B10

**441890 Other**

44189000 Other 10 B10

**4419 Tableware and kitchenware, of wood.**

44190010 Tableware 10 B10

44190020 Kitchenware 10 B10

**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.**

**442010 Statuettes and other ornaments, of wood**

44201000 Statuettes and other ornaments, of wood 10 B10

**442090 Other**

44209010 Wood marquetry and inlaid wood 10 B10

44209090 Other 10 B10

**4421 Other articles of wood.**

**442110 Clothes hangers**

44211000 Clothes hangers 10 B10

**442190 Other**

Spools, cops, bobbins, sewing thread reels and the like, of turned

wood:

44219011 For Cotton machinery 10 B10

44219012 For Jute machinery 10 B10

44219013 For Silk regenerated and synthetic fibres machinery 10 B10

361

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

44219014 For other machinery 10 B10

44219019 Other 10 B10

44219020 Wood paving blocks 10 B10

44219030 Match splints 10 B10

44219040 Pencil slates 10 B10

44219050 Parts of wood, namely oars, paddles and rudders for ships, boats

and other similar floating structures

10 B10

44219060 Parts of domestic decorative articles used as tableware and

kitchenware

10 B10

44219070 Articles of densified wood not elsewhere included or specified 10 B10

44219090 Other 10 B10

**4501 Natural cork, raw or simply prepared; waste cork; crushed,**

**granulated or ground cork.**

**450110 Natural cork, raw or simply prepared**

45011000 Natural cork, raw or simply prepared 10 B10

**450190 Other**

45019000 Other 10 B10

**4502 Natural cork, debacked or roughly squared, or in**

**rectangular (including square) blocks, plates, sheets or strip**

**(including sharp-edged blanks for corks or stoppers).**

45020000 Natural cork, debacked or roughly squared, or in rectangular

(including square) blocks, plates, sheets or strip (including sharpedged

blanks for corks or stoppers)

10 B10

**4503 Articles of natural cork.**

**450310 Corks and stoppers**

45031000 Corks and stoppers 10 B10

**450390 Other**

45039010 Shuttlecock cork bottom 10 B10

45039090 Other 10 B10

**4504 Agglomerated cork (with or without a binding substance)**

**and articles of agglomerated cork.**

**450410 Blocks, plates, sheets and strip; tiles of any shape; solid**

**cylinders, including discs**

45041010 Sheets 10 B10

45041020 Slabs 10 B10

45041090 Other 10 B10

**450490 Other**

45049000 Other 10 B10

362

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**4601 Plaits and similar products of plaiting materials, whether or**

**not assembled into strips; plaiting materials, plaits and**

**similar products of plaiting materials, bound together in**

**parallel strands or woven, in sheet form, whether or not**

**being finished articles (for example, mats, matting, screens).**

Mats,matting and screens of vegetable materials:

**460121 Of bamboo**

46012100 Of bamboo 10 B10

**460122 Of rattan**

46012200 Of rattan 10 B10

**460129 Other**

46012900 Other 10 B10

Other:

**460192 Of bamboo**

46019200 Of bamboo 10 B10

**460193 Of rattan**

46019300 Of rattan 10 B10

**460194 Of other vegetable materials**

46019400 Of other vegetable materials 10 B10

**460199 Other**

46019900 Other 10 B10

**4602 Basketwork, wickerwork and other articles, made directly to**

**shape from plaiting materials or made up from goods of**

**heading 46.01; articles of loofah.**

Of vegetable materials:

**460211 Of bamboo**

46021100 Of bamboo 10 B10

**460212 Of rattan**

46021200 Of rattan 10 B10

**460219 Other**

Of palm leaves:

46021911 Baskets 10 B10

46021919 Other 10 B10

46021990 Other 10 B10

**460290 Other**

46029000 Other 10 B10

**4701 Mechanical wood pulp.**

47010000 Mechanical wood pulp 5 B5

363

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**4702 Chemical wood pulp, dissolving grades.**

47020000 Chemical wood pulp, dissolving grades 5 B10

**4703 Chemical wood pulp, soda or sulphate, other than dissolving**

**grades.**

Unbleached:

**470311 Coniferous**

47031100 Coniferous 5 B10

**470319 Non-coniferous**

47031900 Non-coniferous 5 B5

Semi-bleached or bleached:

**470321 Coniferous**

47032100 Coniferous 5 B10

**470329 Non-coniferous**

47032900 Non-coniferous 5 B10

**4704 Chemical wood pulp, sulphite, other than dissolving grades.**

Unbleached:

**470411 Coniferous**

47041100 Coniferous 5 B10

**470419 Non-coniferous**

47041900 Non-coniferous 5 B10

Semi-bleached or bleached:

**470421 Coniferous**

47042100 Coniferous 5 B10

**470429 Non-coniferous**

47042900 Non-coniferous 5 B10

**4705 Wood pulp obtained by a combination of mechanical and**

**chemical pulping processes.**

47050000 Wood pulp obtained by a combination of mechanical and

chemical pulping processes

5 B10

**4706 Pulps of fibres derived from recovered (waste and scrap)**

**paper or paperboard or of other fibrous cellulosic material.**

**470610 Cotton linters pulp**

47061000 Cotton linters pulp 5 B10

**470620 Pulps of fibres derived from recovered (waste and scrap)**

**paper or paperboard**

47062000 Pulps of fibres derived from recovered (waste and scrap) paper or

paperboard

5 B10

**470630 Other, of bamboo**

364

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

47063000 Other, of bamboo 5 B10

Other:

**470691 Mechanical**

47069100 Mechanical 5 B5

**470692 Chemical**

47069200 Chemical 5 B10

**470693 Semi-chemical**

47069300 Semi-chemical 5 B10

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

**470710 Unbleached kraft paper or paperboard or corrugated paper**

**or paperboard**

47071000 Unbleached kraft paper or paperboard or corrugated paper or

paperboard

10 B10

**470720 Other paper or paperboard made mainly of bleached**

**chemical pulp, not coloured in the mass**

47072000 Other paper or paperboard made mainly of bleached chemical

pulp, not coloured in the mass

10 B10

**470730 Paper or paperboard made mainly of mechanical pulp (for**

**example, newspapers, journals and similar printed matter)**

47073000 Paper or paperboard made mainly of mechanical pulp (for

example, newspapers, journals and similar printed matter)

10 B10

**470790 Other, including unsorted waste and scrap**

47079000 Other, including unsorted waste and scrap 10 B10

**4801 Newsprint, in rolls or sheets.**

48010010 Glazed 10 B10

48010090 Other 10 B10

**4802 Uncoated paper and paperboard, of a kind used for writing,**

**printing or other graphic purposes, and non perforated**

**punch-cards and punch tape paper, in rolls or rectangular**

**(including square) sheets, of any size, other than paper of**

**heading 48.01 or 48.03; hand-made paper and paperboard.**

**480210 Hand-made paper and paperboard**

48021010 Paper 10 B10

48021020 Paperboard 10 B10

**480220 Paper and paperboard of a kind used as a base for photosensitive,**

**heat-sensitive or electro-sensitive paper or**

**paperboard**

48022010 Photographic base paper, uncoated 10 B10

48022090 Other 10 B10

365

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**480240 Wallpaper base**

48024000 Wall paper base 10 B10

Other paper and paperboard,not containing fibres obtained by a

mechanical or chemi-mechanical process or of which not more

than 10% by weight of the total fibre content consists of such

fibres:

**480254 Weighing less than 40 g/m²**

48025410 India Paper 10 B10

48025420 Litho and offset paper 10 B10

48025430 Duplicating paper 10 B10

48025440 Airmail paper 10 B10

48025450 Tissue paper 10 B10

48025490 Other 10 B10

**480255 Weighing 40 g/m² or more but not more than 150 g/m², in**

**rolls**

48025510 Litho and offset paper 10 B10

48025520 Drawing paper 10 B10

48025530 Duplicating paper 10 B10

48025540 Account book paper 10 B10

48025550 Bank, bond and cheque paper 10 B10

48025560 Currency note paper 10 B10

48025570 Paper for security printing, currency paper, stamp paper 10 B10

48025590 Other 10 B10

**480256 Weighing 40 g/m² or more but not more than 150 g/m², in**

**sheets with one side not exceeding 435 mm and the other side**

**not exceeding 297 mm in the unfolded state**

48025610 Litho and offset paper 10 B10

48025620 Drawing paper 10 B10

48025630 Duplicating paper 10 B10

48025640 Account book paper 10 B10

48025650 Bank, bond and cheque paper 10 B10

48025660 Currency note paper 10 B10

48025670 Paper for security printing, currency paper, stamp paper 10 B10

48025690 Other 10 B10

**480257 Other, weighing 40 g/m² or more but not more than 150 g/m²**

48025710 Litho and offset paper 10 B10

48025720 Drawing paper 10 B10

48025730 Duplicating paper 10 B10

366

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

48025740 Account book paper 10 B10

48025750 Bank, bond and cheque paper 10 B10

48025760 Currency note paper 10 B10

48025770 Paper for security printing, currency paper, stamp paper 10 B10

48025790 Other 10 B10

**480258 Weighing more than 150 g/m²**

48025810 Litho and offset paper 10 B10

48025820 Drawing paper 10 B10

48025830 Duplicating paper 10 B10

48025840 Bank, bond and cheque paper 10 B10

48025850 Paper for security printing, currency paper, stamp paper 10 B10

48025890 Other 10 B10

Other paper and paperboard,of which more than 10% by weight

of the total fibre content consists of fibres obtained by a

mechanical or chemi-mechanical process:

**480261 In rolls**

48026110 Drawing paper 10 B10

48026120 Poster paper 10 B10

48026130 Printing paper dyed or marbled in mass 10 B10

48026140 Account book paper 10 B10

48026150 Automatic data processing machine paper 10 B10

48026160 Paper for security printing, currency paper, stamp paper 10 B10

48026190 Other 10 B10

**480262 In sheets with one side not exceeding 435 mm and the other**

**side not exceeding 297 mm in the unfolded state**

48026210 Drawing paper 10 B10

48026220 Poster paper 10 B10

48026230 Printing paper dyed or marbled in mass 10 B10

48026240 Account book paper 10 B10

48026250 Automatic data processing machine paper 10 B10

48026260 Paper for security printing, currency paper, stamp paper 10 B10

48026290 Other 10 B10

**480269 Other**

48026910 Drawing paper 10 B10

48026920 Poster paper 10 B10

48026930 Printing paper dyed or marbled in mass 10 B10

48026940 Account book paper 10 B10

48026950 Automatic data processing machine paper 10 B10

367

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

48026960 Paper for security printing, currency paper, stamp paper 10 B10

48026990 Other 10 B10

**4803 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.**

**480300 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**

48030010 In commercial sizesrolls of a width 36 cm and above 10 B10

48030090 Other 10 B10

**4804 Uncoated kraft paper and paperboard, in rolls or sheets,**

**other than that of heading 48.02 or 48.03.**

Kraftliner:

**480411 Unbleached**

48041100 Unbleached 10 B10

**480419 Other**

48041900 Other 10 B10

Sack kraft paper:

**480421 Unbleached**

48042100 Unbleached 10 B10

**480429 Other**

48042900 Other 10 B10

Other kraft paper and paperboard weighing 150 g/m² or less:

**480431 Unbleached**

48043100 Unbleached 10 B10

**480439 Other**

48043900 Other 10 B10

Other kraft paper and paperboard weighing more than 150 g/m²

but less than 225 g/m²:

**480441 Unbleached**

48044100 Unbleached 10 B10

368

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**480442 Bleached uniformly throughout the mass and of which more**

**than 95 % by weight of the total fibre content consists of**

**wood fibres obtained by a chemical process**

48044200 Bleached uniformly throughout the mass and of which more than

95% by weight of the total fibre content consists of wood fibres

obtained by a chemical process

10 B10

**480449 Other**

48044900 Other 10 B10

Other kraft paper and paperboard weighing 225 g/m²or more:

**480451 Unbleached**

48045100 Unbleached 10 B10

**480452 Bleached uniformly throughout the mass and of which more**

**than 95 % by weight of the total fibre content consists of**

**wood fibres obtained by a chemical process**

48045200 Bleached uniformly throughout the mass and of which more than

95% by weight of the total fibre content consists of wood fibres

obtained by a chemical process

10 B10

**480459 Other**

48045900 Other 10 B10

**4805 Other uncoated paper and paperboard, in rolls or sheets, not**

**further worked or processed than as specified in Note 3 to**

**this Chapter.**

Fluting paper:

**480511 Semi-chemical fluting paper**

48051100 Semi-chemical fluting paper 10 B10

**480512 Straw fluting paper**

48051200 Straw fluting paper 10 B10

**480519 Other**

48051900 Other 10 B10

Testliner (recycled liner board):

**480524 Weighing 150 g/m² or less**

48052400 Weighing 150 g/m² or less 10 B10

**480525 Weighing more than 150 g/m²**

48052500 Weighing more than 150 g/m² 10 B10

**480530 Sulphite wrapping paper**

48053000 Sulphite wrapping paper 10 B10

**480540 Filter paper and paperboard**

48054000 Filter paper and paperboard 10 B10

**480550 Felt paper and paperboard**

369

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

48055000 Felt paper and paperboard 10 B10

Other:

**480591 Weighing 150 g/m² or less**

48059100 Weighing 150 g/m² or less 10 B10

**480592 Weighing more than 150 g/m² but less than 225 g/m²**

48059200 Weighing more than 150 g/m² but less than 225 g/m² 10 B10

**480593 Weighing 225 g/m² or more**

48059300 Weighing 225 g/m² or more 10 B10

**4806 Vegetable parchment, greaseproof papers, tracing papers**

**and glassine and other glazed transparent or translucent**

**papers, in rolls or sheets.**

**480610 Vegetable parchment**

48061000 Vegetable parchment 10 B10

**480620 Greaseproof papers**

48062000 Greaseproof papers 10 B10

**480630 Tracing papers**

48063000 Tracing papers 10 B10

**480640 Glassine and other glazed transparent or translucent papers**

48064010 Glassine papers 10 B10

48064090 Other 10 B10

**4807 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.**

**480700 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**

48070010 Straw paper and other straw board, whether or not covered with

paper other than straw paper

10 B10

48070090 Other 10 B10

**4808 Paper and paperboard, corrugated (with or without glued**

**flat surface sheets), creped, crinkled, embossed or**

**perforated, in rolls or sheets, other than paper of the kind**

**described in heading 48.03.**

**480810 Corrugated paper and paperboard, whether or not**

**perforated**

48081000 Corrugated paper and paperboard, whether or not perforated 10 B10

370

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**480820 Sack kraft paper, creped or crinkled, whether or not**

**embossed or perforated**

48082000 Sack kraft paper, creped or crinkled, whether or not embossed or

perforated

10 B10

**480830 Other kraft paper, creped or crinkled, whether or not**

**embossed or perforated**

48083000 Other kraft paper, creped or crinkled, whether or not embossed or

perforated

10 B10

**480890 Other**

48089000 Other 10 B10

**4809 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.**

**480920 Self-copy paper**

48092000 Self-copy paper 10 B10

**480990 Other**

48099000 Other X

**4810 Paper and paperboard, coated on one or both sides with**

**kaolin (China clay) or other inorganic substances, with or**

**without a binder, and with no other coating, whether or not**

**surface-coloured, surface-decorated or printed, in rolls or**

**rectangular (including square) sheets, of any size.**

Paper and paperboard of a kind used for writing, printing or other

graphic purposes, not containing fibres obtained by a mechanical

or chemi-mechanical process or of which not more than 10% by

weight of the total fibre content consists of such fibres:

**481013 In rolls**

48101310 Imitation art paper X

48101320 Art paper X

48101330 Chrome paper or paperboard X

48101390 Other X

**481014 In sheets with one side not exceeding 435 mm and the other**

**side not exceeding 297 mm in the unfolded state**

48101410 Imitation art paper 10 B10

48101420 Art paper 10 B10

48101430 Chrome paper or paperboard 10 B10

48101490 Other 10 B10

371

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**481019 Other**

48101910 Imitation art paper 10 B10

48101920 Art paper 10 B10

48101930 Chrome paper or paper board 10 B10

48101990 Other 10 B10

Paper and paperboard of a kind used for writing, printing or other

graphic purposes, of which more than 10% by weight of the total

fibre content consists of fibres obtained by a mechanical or

chemi-mechanical process:

**481022 Light-weight coated paper**

48102200 Light-weight coated paper 10 B10

**481029 Other**

48102900 Other 10 B10

Kraft paper and paperboard, other than that of a kind used for

writing, printing or other graphic purposes:

**481031 Bleached uniformly throughout the mass and of which more**

**than 95 % by weight of the total fibre content consists of**

**wood fibres obtained by a chemical process, and weighing**

**150 g/m² or less**

48103100 Bleached uniformly throughout the mass and of which more than

95% by weight of the total fibre content consists of wood fibres

obtained by a chemical process, and weighing 150 g/m² or less

10 B10

**481032 Bleached uniformly throughout the mass and of which more**

**than 95 % by weight of the total fibre content consists of**

**wood fibres obtained by a chemical process, and weighing**

**more than 150 g/m²**

48103200 Bleached uniformly throughout the mass and of which more than

95% by weight of the total fibre content consists of wood fibres

obtained by a chemical process, and weighing more than 150 g/m

²

10 B10

**481039 Other**

48103910 Insulating paper 10 B10

48103920 Electric insulating press board 10 B10

48103930 Insulation boards (homogenous) 10 B10

48103990 Other 10 B10

Other paper and paperboard:

**481092 Multi-ply**

48109200 Multi-ply 10 B10

372

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**481099 Other**

48109900 Other 10 B10

**4811 Paper, paperboard, cellulose wadding and webs of cellulose**

**fibres, coated, impregnated, covered, surface-coloured,**

**surface-decorated or printed, in rolls or rectangular**

**(including square) sheets, of any size, other than goods of the**

**kind described in heading 48.03, 48.09 or 48.10.**

**481110 Tarred, bituminised or asphalted paper and paperboard**

48111000 Tarred, bituminised or asphalted paper and paperboard 10 B10

Gummed or adhesive paper and paperboard:

**481141 Self-adhesive**

48114100 Self-adhesive 10 B10

**481149 Other**

48114900 Other 10 B10

Paper and paperboard coated,impregnated or covered with

plastics(excluding adhesives):

**481151 Bleached, weighing more than 150 g/m²**

48115100 Bleached, weighing more than 150 g/m² 10 B10

**481159 Other**

48115900 Other 10 B10

**481160 Paper and paperboard, coated, impregnated or covered with**

**wax, paraffin wax, stearin, oil or glycerol**

48116000 Paper and paperboard, coated, impregnated or covered with wax,

paraffin wax, stearine, oil or glycerol

10 B10

**481190 Other paper, paperboard, cellulose wadding and webs of**

**cellulose fibres**

Hand made paper and paperboard, rules, lined or squared but not

otherwise printed:chromo and artpaper,coated,building board of

paper or pulp,impregnated:chormo board;raw base paper for

sensitising,coated;surface marbled paper;leather board and

imitation leather board;and matrix board:

48119011 Hand made paper and paperboard, rules, lined or squared but not

otherwise printed

10 B10

48119012 Chromo and art paper, coated 10 B10

48119013 Building board of paper or pulp, impregnated 10 B10

48119014 Chromo board 10 B10

48119015 Raw base paper for sensitising, coated 10 B10

48119016 Surface marbled paper 10 B10

48119017 Leather board and imitation leather board 10 B10

373

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

48119018 Matrix board 10 B10

Other:

48119091 Grape guard paper 10 B10

48119092 Asceptic packaging paper 10 B10

48119093 Thermal paper for fax machines 10 B10

48119094 Thermal paper in jumbo rolls (size 1 mt and above in width and

5,000 mt And above in length)

10 B10

48119099 Other 10 B10

**4812 Filter blocks, slabs and plates, of paper pulp.**

48120000 Filter blocks, slabs and plates, of paper pulp 10 B10

**4813 Cigarette paper, whether or not cut to size or in the form of**

**booklets or tubes.**

**481310 In the form of booklets or tubes**

48131000 In the form of booklets or tubes 10 B10

**481320 In rolls of a width not exceeding 5 cm**

48132000 In rolls of a width not exceeding 5 cm 10 B10

**481390 Other**

48139010 Cigarette paper in bulk, or in sheets 10 B10

48139090 Other 10 B10

**4814 Wallpaper and similar wall coverings; window**

**transparencies of paper.**

**481410 “Ingrain” paper**

48141000 "Ingrain" paper 10 B10

**481420 Wallpaper and similar wall coverings, consisting of paper**

**coated or covered, on the face side, with a grained, embossed,**

**coloured, design-printed or otherwise decorated layer of**

**plastics**

48142000 Wallpaper and similar wall coverings, consisting of paper coated

or covered, on the face side, with a grained, embossed, coloured,

design-printed or otherwise decorated layer of plastics

10 B10

**481490 Other**

48149000 Other 10 B10

**4816 Carbon paper, self-copy paper and other copying or transfer**

**papers (other than those of heading 48.09), duplicator**

**stencils and offset plates, of paper, whether or not put up in**

**boxes.**

**481620 Self-copy paper**

48162010 Duplicating paper, cut to size 10 B10

374

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

48162020 Paper for fax machine 10 B10

48162090 Other 10 B10

**481690 Other**

48169010 Other copying or transfer papers (excluding printed transfer) cut

to size whether or not put up in boxes

10 B10

48169020 Calculating machine paper in rolls and strips not exceeding 15 cm

in width

10 B10

48169090 Other 10 B10

**4817 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.**

**481710 Envelopes**

48171000 Envelopes X

**481720 Letter cards, plain postcards and correspondence cards**

48172000 Letter cards, plain postcards and correspondence cards 10 B10

**481730 Boxes, pouches, wallets and writing compendiums, of paper**

**or paperboard, containing an assortment of paper stationery**

48173010 Writing blocks X

48173090 Other X

**4818 Toilet paper and similar paper, cellulose wadding or webs of**

**cellulose fibres, of a kind used for household or sanitary**

**purposes, in rolls of a width not exceeding 36 cm, or cut to**

**size or shape; handkerchiefs, cleansing tissues, towels,**

**tablecloths, serviettes, napkins for babies, tampons, bed**

**sheets and similar household, sanitary or hospital articles,**

**articles of apparel and clothing accessories, of paper pulp,**

**paper, cellulose wadding or webs of cellulose fibres.**

**481810 Toilet paper**

48181000 Toilet paper 10 B10

**481820 Handkerchiefs, cleansing or facial tissues and towels**

48182000 Handkerchiefs, cleaning or facial tissues and towels 10 B10

**481830 Tablecloths and serviettes**

48183000 Tablecloths and serviettes 10 B10

**481840 Sanitary towels and tampons, napkins and napkin liners for**

**babies and similar sanitary articles**

48184010 Baby and clinical diapers 10 B10

48184090 Other 10 B10

**481850 Articles of apparel and clothing accessories**

375

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

48185000 Articles of apparel and clothing accessories 10 B10

**481890 Other**

48189000 Other 10 B10

**4819 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.**

**481910 Cartons, boxes and cases, of corrugated paper or**

**paperboard**

48191010 Boxes 10 B10

48191090 Other 10 B10

**481920 Folding cartons, boxes and cases, of non-corrugated paper or**

**paperboard**

48192010 Cartons, boxes, cases, intended for the packing of match sticks 10 B10

48192020 Boxes 10 B10

48192090 Other 10 B10

**481930 Sacks and bags, having a base of a width of 40 cm or more**

48193000 Sacks and bags, having a base of a width of 40 cm or more 10 B10

**481940 Other sacks and bags, including cones**

48194000 Other sacks and bags, including cones 10 B10

**481950 Other packing containers, including record sleeves**

48195010 Made of corrugated paper or paperboard 10 B10

48195090 Other 10 B10

**481960 Box files, letter trays, storage boxes and similar articles, of a**

**kind used in offices, shops or the like**

48196000 Box files, letter trays, storage boxes and similar articles, of a kind

used in offices, shops or the like

10 B10

**4820 Registers, account books, note books, order books, receipt**

**books, letter pads, memorandum pads, diaries and similar**

**articles, exercise books, blotting-pads, binders (loose-leaf or**

**other), folders, file covers, manifold business forms,**

**interleaved carbon sets and other articles of stationery, of**

**paper or paperboard; albums for samples or for collections**

**and book covers, of paper or paperboard.**

**482010 Registers, account books, note books, order books, receipt**

**books, letter pads, memorandum pads, diaries and similar**

**articles**

48201010 Registers, account books 10 B10

48201020 Letter pads 10 B10

376

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

48201090 Other 10 B10

**482020 Exercise books**

48202000 Exercise books 10 B10

**482030 Binders (other than book covers), folders and file covers**

48203000 Binders (other than book covers), folders and file covers 10 B10

**482040 Manifold business forms and interleaved carbon sets**

48204000 Manifold business forms and interleaved carbon sets 10 B10

**482050 Albums for samples or for collections**

48205000 Albums for samples or for collections 10 B10

**482090 Other**

48209010 Blotting paper cut to size 10 B10

48209090 Other 10 B10

**4821 Paper or paperboard labels of all kinds, whether or not**

**printed.**

**482110 Printed**

48211010 Paper tags X

48211020 Labels X

48211090 Other X

**482190 Other**

48219010 Labels X

48219090 Other X

**4822 Bobbins, spools, cops and similar supports of paper pulp,**

**paper or paperboard (whether or not perforated or**

**hardened).**

**482210 Of a kind used for winding textile yarn**

48221000 Of a kind used for winding textile yarn 10 B10

**482290 Other**

48229010 Paper tubes 10 B10

48229090 Other 10 B10

**4823 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.**

**482320 Filter paper and paperboard**

48232000 Filter paper and paperboard 10 B10

**482340 Rolls, sheets and dials, printed for self-recording apparatus**

48234000 Rolls, sheets and dials, printed for self-recording apparatus 10 B10

Trays,dishes,plates,cups and the like, of paper or paperboard:

377

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**482361 Of bamboo**

48236100 Of Bamboo X

**482369 Other**

48236900 Other X

**482370 Moulded or pressed articles of paper pulp**

48237010 Paper pulp moulded trays 10 B10

48237020 Wood pulp board 10 B10

48237030 Articles made of paper mache other than artware and moulded or

pressed goods of wood pulp

10 B10

48237090 Other 10 B10

**482390 Other**

Braille paper, cellulose in sole board or sheet: packing and

wrapping paper; paper for cigarette filter tips; paper cone for loud

speaker; patterns made of papers for leather footwear, leather

garments and goods; patterns made of paper for articles of

apparel and clothing accessories, products consisting of sheets of

paper or paper-board, impregnated, coated or covered with

plastics (including thermoset resins or mixtures thereof or

chemical formulations, contain-ing melamine phenol or urea

formaldehyde with without curing agents or catalysts),

compressed together in one or more operations; decorative

laminates:

48239011 Braille paper 10 B10

48239012 Cellulose in sole board or sheet 10 B10

48239013 Packing and wrapping paper 10 B10

48239014 Paper for cigarette filter tips 10 B10

48239015 Paper cone for loud speaker 10 B10

48239016 Patterns made of papers for leather footwear, leather garments

and goods

10 B10

48239017 Patterns made of paper for articles of apparel and clothing

accessories

10 B10

48239018 Products consisting of sheets of paper or paper board,

impregnated, coated or covered with plastics (including thermoset

resins or mixtures thereof or chemical formulations containing

melamine, phenol or urea formaldehyde with or without curing

agents or catalysts),compressed together in one or more

operations

10 B10

48239019 Decorative laminates 10 B10

378

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Pre-punched cards; monotype and newstape paper in strips with

perforated edges, not exceeding 15 cm in width; typewriting

paper cut to size and the like:

48239021 Pre-punched cards 10 B10

48239022 Monotype and newstape paper in strips with perforated edges, not

exceeding 15 cm in width

10 B10

48239023 Typewriting paper cut to size 10 B10

48239030 Plain or embossed seals made of paper, laminated paper or paper

gaskets

10 B10

48239090 Other 10 B10

**4901 Printed books, brochures, leaflets and similar printed**

**matter, whether or not in single sheets.**

**490110 In single sheets, whether or not folded**

49011010 Printed books 10 B10

49011020 Pamphlets, booklets, brochures, leaflets and similar printed

matter

10 B10

Other:

**490191 Dictionaries and encyclopaedias, and serial instalments**

**thereof**

49019100 Dictionaries and encyclopaedias, and serial instalments thereof 10 B10

**490199 Other**

49019900 Other 10 B10

**4902 Newspapers, journals and periodicals, whether or not**

**illustrated or containing advertising material.**

**490210 Appearing at least four times a week**

49021010 Newspapers A

49021020 Journals and periodicals A

**490290 Other**

49029010 Newspapers A

49029020 Journals and periodicals A

**4903 Children's picture, drawing or colouring books.**

**490300 Children's picture, drawing or colouring books**

49030010 Picture books 10 B10

49030020 Drawing or colouring books 10 B10

**4904 Music, printed or in manuscript, whether or not bound or**

**illustrated.**

49040000 Music, printed or in manuscript, whether or not bound or

illustrated

A

379

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**4905 Maps and hydrographic or similar charts of all kinds,**

**including atlases, wall maps, topographical plans and globes,**

**printed.**

**490510 Globes**

49051000 Globes A

Other:

**490591 In book form**

49059100 In book form A

**490599 Other**

49059910 Geographical, hydrological, astronomical maps or charts A

49059990 Other A

**4906 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.**

49060000 Plans and drawings for architectural, engineering, industrial,

commercial, topographical or similar purposes, being originals

drawn by hand; hand-written texts; photographic reproductions

on sensitised paper and carbon copies of the foregoing

10 B10

**4907 Unused postage, revenue or similar stamps of current or new**

**issue in the country in which they have, or will have, a**

**recognised face value; stamp-impressed paper; banknotes;**

**cheque forms; stock, share or bond certificates and similar**

**documents of title.**

**490700 Unused postage, revenue or similar stamps of current or new**

**issue in the country in which they have, or will have, a**

**recognised face value; stamp-impressed paper; banknotes;**

**cheque forms; stock, share or bond certificates and similar**

**documents of title**

49070010 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

10 B10

49070020 Bank notes 10 B10

49070030 Documents of title conveying the right to use Information

Technology Software

10 B10

49070090 Other 10 B10

**4908 Transfers (decalcomanias).**

380

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**490810 Transfers (decalcomanias), vitrifiable**

49081000 Transfers (decalcomanias), vitrifiable 10 B10

**490890 Other**

49089000 Other 10 B10

**4909 Printed or illustrated postcards; printed cards bearing**

**personal greetings, messages or announcements, whether or**

**not illustrated, with or without envelopes or trimmings.**

**490900 Printed or illustrated postcards; printed cards bearing**

**personal greetings, messages or announcements, whether or**

**not illustrated, with or without envelopes or trimmings**

49090010 Greetings or wedding cards 10 B10

49090090 Other 10 B10

**4910 Calendars of any kind, printed, including calendar blocks.**

**491000 Calendars of any kind, printed, including calendar blocks**

49100010 Advertising Calendar 10 B10

49100090 Other 10 B10

**4911 Other printed matter, including printed pictures and**

**photographs.**

**491110 Trade advertising material, commercial catalogues and the**

**like**

49111010 Posters, printed 10 B10

49111020 Commercial catalogues 10 B10

49111030 Printed inlay cards 10 B10

49111090 Other 10 B10

Other:

**491191 Pictures, designs and photographs**

49119100 Pictures, designs and photographs 10 B10

**491199 Other**

49119910 Hard copy (printed) of computer software 10 B10

49119920 Plan and drawings for architectural engineering, industrial,

commercial, topographical or similar purposes reproduced with

the aid of computer or any other devices

10 B10

49119990 Other 10 B10

**5001 Silk-worm cocoons suitable for reeling.**

50010000 Silk-worm cocoons suitable for reeling X

**5002 Raw silk (not thrown).**

**500200 Raw silk (not thrown)**

50020010 Mulberry raw silk 30 B10

381

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

50020020 Mulberry dupion silk 30 B10

50020030 Non-mulberry silk 30 B10

**5003 Silk waste (including cocoons unsuitable for reeling, yarn**

**waste and garneted stock).**

**500300 Silk waste (including cocoons unsuitable for reeling, yarn**

**waste and garneted stock)**

50030010 Mulberry silk waste 15 B10

50030020 Tussar silk waste A

50030030 Eri waste A

50030040 Munga waste A

50030090 Other A

**5004 Silk yarn (other than yarn spun from silk waste) not put up**

**for retail sale.**

**500400 Silk yarn (other than yarn spun from silk waste) not put up**

**for retail sale**

50040010 100% mulberry dupion silk yarn A

50040090 Other A

**5005 Yarn spun from silk waste, not put up for retail sale.**

**500500 Yarn spun from silk waste, not put up for retail sale**

Containing 85% or more by weight of silk waste:

50050011 Other than noil silk A

50050012 From noil silk A

Containing less than 85% by weight of silk:

50050021 Other than noil silk A

50050022 From noil silk A

**5006 Silk yarn and yarn spun from silk waste, put up for retail**

**sale; silk-worm gut.**

**500600 Silk yarn and yarn spun from silk waste, put up for retail**

**sale; silk-worm gut**

Silk yarn:

50060011 Silk embroidery thread A

50060019 Other A

Yarn spun from silk waste containing 85% or more by weight of

silk:

50060021 Silk embroidery thread A

50060029 Other A

Yarn spun from silk waste containing 85% or less weight of silk:

50060031 Spun from silk waste other than noil silk A

382

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

50060032 Yarn spun from noil silk A

50060033 Silk embroidery thread A

50060039 Other A

50060090 other A

**5007 Woven fabrics of silk or of silk waste.**

**500710 Fabrics of noil silk**

50071000 Fabrics of noil silk A

**500720 Other fabrics, containing 85 % or more by weight of silk or**

**of silk waste other than noil silk**

50072010 Sarees A

50072090 Other A

**500790 Other fabrics**

50079000 Other fabrics A

**5101 Wool, not carded or combed.**

Greasy, including fleece-washed wool:

**510111 Shorn wool**

51011100 Shorn wool A

**510119 Other**

51011900 Other A

Degreased, not carbonised:

**510121 Shorn wool**

51012100 Shorn wool A

**510129 Other**

51012900 Other A

**510130 Carbonised**

51013000 Carbonised A

**5102 Fine or coarse animal hair, not carded or combed.**

Fine animal hair:

**510211 Of Kashmir (cashmere) goats**

51021110 Marine Angora A

51021190 Other A

**510219 Other**

51021910 Marine Angora A

51021990 Other A

**510220 Coarse animal hair**

51022010 Goat hair (other than Angora) A

51022090 Other (excluding pig and boar bristles) A

383

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**5103 Waste of wool or of fine or coarse animal hair, including yarn**

**waste but excluding garnetted stock.**

**510310 Noils of wool or of fine animal hair**

51031010 Noils of wool A

51031090 Other A

**510320 Other waste of wool or of fine animal hair**

51032010 Waste of sheep's and lamb's wool A

51032020 Yarn waste A

51032090 Other A

**510330 Waste of coarse animal hair**

51033000 Waste of coarse animal hair A

**5104 Garnetted stock of wool or of fine or coarse animal hair.**

**510400 Garnetted stock of wool or of fine or coarse animal hair**

51040010 Shoddy wool A

51040090 Other A

**5105 Wool and fine or coarse animal hair, carded or combed**

**(including combed wool in fragments).**

**510510 Carded wool**

51051000 Carded wool A

Wool tops and other combed wool:

**510521 Combed wool in fragments**

51052100 Combed wool in fragments A

**510529 Other**

51052910 Wool tops A

51052990 Other A

Fine animal hair,carded or combed:

**510531 Of Kashmir (cashmere) goats**

51053100 Of Kashmir (cashmere) goats A

**510539 Other**

51053900 Other A

**510540 Coarse animal hair, carded or combed**

51054000 Coarse animal hair, carded or combed A

**5106 Yarn of carded wool, not put up for retail sale.**

**510610 Containing 85 % or more by weight of wool**

51061010 Shoddy woollen yarn A

51061020 Munga woollen yarn A

51061090 Other A

**510620 Containing less than 85 % by weight of wool**

384

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

51062010 Shoddy woollen yarn A

51062020 Munga woollen yarn A

51062090 Other A

**5107 Yarn of combed wool, not put up for retail sale.**

**510710 Containing 85 % or more by weight of wool**

51071010 Worsted hosiery yarn A

51071020 Worsted knitted yarn A

51071030 Worsted weaving yarn A

51071040 Woollen carpet yarn A

51071090 Other A

**510720 Containing less than 85 % by weight of wool**

51072010 Worsted hosiery yarn A

51072020 Worsted knitted yarn A

51072030 Worsted weaving yarn A

51072040 Woollen carpet yarn A

51072090 Other A

**5108 Yarn of fine animal hair (carded or combed), not put up for**

**retail sale.**

**510810 Carded**

51081000 Carded A

**510820 Combed**

51082000 Combed A

**5109 Yarn of wool or of fine animal hair, put up for retail sale.**

**510910 Containing 85 % or more by weight of wool or of fine animal**

**hair**

51091010 Hoisery wool A

51091090 Other A

**510990 Other**

51099000 Other A

**5110 Yarn of coarse animal hair or of horse hair (including**

**gimped horsehair yarn), whether or not put up for retail sale.**

**511000 Yarn of coarse animal hair or of horse hair (including**

**gimped horsehair yarn), whether or not put up for retail sale**

51100010 Put up for retail sale A

51100020 Other A

**5111 Woven fabrics of carded wool or of carded fine animal hair.**

Containing 85% or more by weight of wool or of fine animal hair:

385

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**511111 Of a weight not exceeding 300 g/m²**

51111110 Unbleached A

51111120 Bleached A

51111130 Dyed A

51111140 Printed A

51111190 Other A

**511119 Other**

51111910 Unbleached A

51111920 Bleached A

51111930 Dyed A

51111940 Printed A

51111990 Other A

**511120 Other, mixed mainly or solely with man-made filaments**

51112010 Unbleached A

51112020 Bleached A

51112030 Dyed A

51112040 Printed A

51112090 Other A

**511130 Other, mixed mainly or solely with man-made staple fibres**

51113010 Unbleached A

51113020 Bleached A

51113030 Dyed A

51113040 Printed A

51113090 Other A

**511190 Other**

51119010 Unbleached A

51119020 Bleached A

51119030 Dyed A

51119040 Printed A

51119090 Other A

**5112 Woven fabrics of combed wool or of combed fine animal hair.**

Containing 85% or more by weight of wool of fine animal hair:

**511211 Of a weight not exceeding 200 g/m²**

51121110 Unbleached A

51121120 Bleached A

51121130 Dyed A

51121140 Printed A

386

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

51121190 Other A

**511219 Other**

51121910 Unbleached A

51121920 Bleached A

51121930 Dyed A

51121940 Printed A

51121990 Other A

**511220 Other, mixed mainly or solely with man-made filaments**

51122010 Unbleached A

51122020 Bleached A

51122030 Dyed A

51122040 Printed A

51122090 Other A

**511230 Other, mixed mainly or solely with man-made staple fibres**

51123010 Unbleached A

51123020 Bleached A

51123030 Dyed A

51123040 Printed A

51123090 Other A

**511290 Other**

51129010 Unbleached A

51129020 Bleached A

51129030 Dyed A

51129040 Printed A

51129090 Other A

**5113 Woven fabrics of coarse animal hair or of horsehair.**

**511300 Woven fabrics of coarse animal hair or of horsehair**

51130010 Unbleached A

51130020 Bleached A

51130030 Dyed A

51130040 Printed A

51130090 Other A

**5201 Cotton, not carded or combed.**

**520100 Cotton, not carded or combed**

Indian cotton:

52010011 Bengal deshi A

52010012 Indian cotton of staple lengths 20.5 mm (25/32") and below (e.g.

oomras, yellow picking, Assam Comillas)

A

387

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52010013 Indian cotton of staple length exceeding 20.5 mm (26/32") and

but not exceeding 24.5 mm (30/32")

A

52010014 Indian cotton of staple length over 24.5 mm (31/32”) to 28 mm A

52010015 Indian cotton of staple length 28.5 mm (14/32”) and above but

below 34.5 mm

A

52010019 Indian cotton of all staple length 34.5 mm and above (112/32”) A

52010020 Cotton, other than Indian, of all staple lengths A

**5202 Cotton waste (including yarn waste and garnetted stock).**

**520210 Yarn waste (including thread waste)**

52021000 Yarn waste (including thread waste) A

Other:

**520291 Garnetted stock**

52029100 Garnetted stock A

**520299 Other**

52029900 Other A

**5203 Cotton, carded or combed.**

52030000 Cotton, carded or combed A

**5204 Cotton sewing thread, whether or not put up for retail sale.**

Not put up for retail sale:

**520411 Containing 85 % or more by weight of cotton**

52041110 Cotton thread, sewing, containing any synthetic staple fibre A

52041120 Cotton thread, darning A

52041130 Embroidery cotton thread A

52041140 Cotton sewing thread, not containing any synthetic staple fibre A

52041190 Other A

**520419 Other**

52041900 Other A

**520420 Put up for retail sale**

52042010 Cotton thread, sewing, containing any synthetic staple fibre A

52042020 Cotton thread, darning A

52042030 Embroidery cotton thread A

52042040 Cotton sewing thread, not containing any synthetic staple fibre A

52042090 Other A

**5205 Cotton yarn (other than sewing thread), containing 85 % or**

**more by weight of cotton, not put up for retail sale.**

Single yarn, of uncombed fibres:

**520511 Measuring 714.29 decitex or more (not exceeding 14 metric**

**number)**

388

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52051110 Grey A

52051120 Bleached A

52051130 Dyed A

52051190 Other A

**520512 Measuring less than 714.29 decitex but not less than 232.56**

**decitex (exceeding 14 metric number but not exceeding 43**

**metric number)**

52051210 Grey A

52051220 Bleached A

52051230 Dyed A

52051290 Other A

**520513 Measuring less than 232.56 decitex but not less than 192.31**

**decitex (exceeding 43 metric number but not exceeding 52**

**metric number)**

52051310 Grey A

52051320 Bleached A

52051330 Dyed A

52051390 Other A

**520514 Measuring less than 192.31 decitex but not less than 125**

**decitex (exceeding 52 metric number but not exceeding 80**

**metric number)**

52051410 Grey A

52051420 Bleached A

52051430 Dyed A

52051490 Other A

**520515 Measuring less than 125 decitex (exceeding 80 metric**

**number)**

52051510 Grey A

52051520 Bleached A

52051530 Dyed A

52051590 Other A

Single yarn,of uncombed fibres:

**520521 Measuring 714.29 decitex or more (not exceeding 14 metric**

**number)**

52052110 Grey A

52052120 Bleached A

52052130 Dyed A

52052190 Other A

389

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**520522 Measuring less than 714.29 decitex but not less than 232.56**

**decitex (exceeding 14 metric number but not exceeding 43**

**metric number)**

52052210 Grey A

52052220 Bleached A

52052290 Other A

**520523 Measuring less than 232.56 decitex but not less than 192.31**

**decitex (exceeding 43 metric number but not exceeding 52**

**metric number)**

52052310 Grey A

52052320 Bleached A

52052390 Other A

**520524 Measuring less than 192.31 decitex but not less than 125**

**decitex (exceeding 52 metric number but not exceeding 80**

**metric number)**

52052410 Grey A

52052420 Bleached A

52052490 Other A

**520526 Measuring less than 125 decitex but not less than 106.38**

**decitex (exceeding 80 metric number but not exceeding 94**

**metric number)**

52052610 Dyed A

52052620 Bleached A

52052690 Other A

**520527 Measuring less than 106.38 decitex but not less than 83.33**

**decitex (exceeding 94 metric number but not exceeding 120**

**metric number)**

52052710 Dyed A

52052720 Bleached A

52052790 Other A

**520528 Measuring less than 83.33 decitex (exceeding 120 metric**

**number)**

52052810 Dyed A

52052820 Bleached A

52052890 Other A

Multiple (folded) or cabled yarn,of uncombed fibres:

**520531 Measuring per single yarn 714.29 decitex or more (not**

**exceeding 14 metric number per single yarn)**

52053110 Grey A

390

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52053120 Bleached A

52053130 Dyed A

52053190 Other A

**520532 Measuring per single yarn less than 714.29 decitex but not**

**less than 232.56 decitex (exceeding 14 metric number but not**

**exceeding 43 metric number per single yarn)**

52053210 Grey A

52053220 Bleached A

52053290 Other A

**520533 Measuring per single yarn less than 232.56 decitex but not**

**less than 192.31 decitex (exceeding 43 metric number but not**

**exceeding 52 metric number per single yarn)**

52053310 Grey A

52053320 Bleached A

52053330 Dyed A

52053390 Other A

**520534 Measuring per single yarn less than 192.31 decitex but not**

**less than 125 decitex (exceeding 52 metric number but not**

**exceeding 80 metric number per single yarn)**

52053410 Grey A

52053420 Bleached A

52053430 Dyed A

52053490 Other A

**520535 Measuring per single yarn less than 125 decitex (exceeding**

**80 metric number per single yarn)**

52053510 Grey A

52053590 Other A

Multiple(folded)or cabled yarn, of combed fibres:

**520541 Measuring per single yarn 714.29 decitex or more (not**

**exceeding 14 metric number per single yarn)**

52054110 Grey A

52054120 Bleached A

52054130 Dyed A

52054190 Other A

**520542 Measuring per single yarn less than 714.29 decitex but not**

**less than 232.56 decitex (exceeding 14 metric number but not**

**exceeding 43 metric number per single yarn)**

52054210 Grey A

52054290 Other A

391

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**520543 Measuring per single yarn less than 232.56 decitex but not**

**less than 192.31 decitex (exceeding 43 metric number but not**

**exceeding 52 metric number per single yarn)**

52054310 Grey A

52054320 Bleached A

52054390 Other A

**520544 Measuring per single yarn less than 192.31 decitex but not**

**less than 125 decitex (exceeding 52 metric number but not**

**exceeding 80 metric number per single yarn)**

52054410 Grey A

52054420 Bleached A

52054490 Other A

**520546 Measuring per single yarn less than 125 decitex but not less**

**than 106.38 decitex (exceeding 80 metric number but not**

**exceeding 94 metric number per single yarn)**

52054610 Grey A

52054620 Bleached A

52054630 Dyed A

52054690 Other A

**520547 Measuring per single yarn less than 106.38 decitex but not**

**less than 83.33 decitex (exceeding 94 metric number but not**

**exceeding 120 metric number per single yarn)**

52054710 Grey A

52054720 Bleached A

52054730 Dyed A

52054790 Other A

**520548 Measuring per single yarn less than 83.33 decitex (exceeding**

**120 metric number per single yarn)**

52054810 Grey A

52054820 Bleached A

52054830 Dyed A

52054890 Other A

**5206 Cotton yarn (other than sewing thread), containing less than**

**85 % by weight of cotton, not put up for retail sale.**

Single yarn, of uncombed fibres:

**520611 Measuring 714.29 decitex or more (not exceeding 14 metric**

**number)**

52061100 Measuring 714.29 decitex or more (not exceeding 14 metric

number)

A

392

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**520612 Measuring less than 714.29 decitex but not less than 232.56**

**decitex (exceeding 14 metric number but not exceeding 43**

**metric number)**

52061200 Measuring less than 714.29 decitex but not less than 232.56

decitex (exceeding 14 metric number but not exceeding 43 metric

number)

A

**520613 Measuring less than 232.56 decitex but not less than 192.31**

**decitex (exceeding 43 metric number but not exceeding 52**

**metric number)**

52061300 Measuring less than 232.56 decitex but not less than 192.31

decitex (exceeding 43 metric number but not exceeding 52 metric

number)

A

**520614 Measuring less than 192.31 decitex but not less than 125**

**decitex (exceeding 52 metric number but not exceeding 80**

**metric number)**

52061400 Measuring less than 192.31 decitex but not less than 125 decitex

(exceeding 52 metric number but not exceeding 80 metric

number)

A

**520615 Measuring less than 125 decitex (exceeding 80 metric**

**number)**

52061500 Measuring less than 125 decitex (exceeding 80 metric number) A

Single yarn, of combed fibres:

**520621 Measuring 714.29 decitex or more (not exceeding 14 metric**

**number)**

52062100 Measuring 714.29 decitex or more (not exceeding 14 metric

number)

A

**520622 Measuring less than 714.29 decitex but not less than 232.56**

**decitex (exceeding 14 metric number but not exceeding 43**

**metric number)**

52062200 Measuring less than 714.29 decitex but not less than 232.56

decitex (exceeding 14 metric number but not exceeding 43 metric

number)

A

**520623 Measuring less than 232.56 decitex but not less than 192.31**

**decitex (exceeding 43 metric number but not exceeding 52**

**metric number)**

52062300 Measuring less than 232.56 decitex but not less than 192.31

decitex (exceeding 43 metric number but not exceeding 52 metric

number)

A

393

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**520624 Measuring less than 192.31 decitex but not less than 125**

**decitex (exceeding 52 metric number but not exceeding 80**

**metric number)**

52062400 Measuring less than 192.31 decitex but not less than 125 decitex

(exceeding 52 metric number but not exceeding 80 metric

number)

A

**520625 Measuring less than 125 decitex (exceeding 80 metric**

**number)**

52062500 Measuring less than 125 decitex (exceeding 80 metric number) A

Multiple (folded) or cabled yarn, of uncombed fibres:

**520631 Measuring per single yarn 714.29 decitex or more (not**

**exceeding 14 metric number per single yarn)**

52063100 Measuring per single yarn 714.29 decitex or more (not exceeding

14 metric number per single yarn)

A

**520632 Measuring per single yarn less than 714.29 decitex but not**

**less than 232.56 decitex (exceeding 14 metric number but not**

**exceeding 43 metric number per single yarn)**

52063200 Measuring per single yarn less than 714.29 decitex but not less

than 232.56 decitex (exceeding 14 metric number but not

exceeding 43 metric number per single yarn)

A

**520633 Measuring per single yarn less than 232.56 decitex but not**

**less than 192.31 decitex (exceeding 43 metric number but not**

**exceeding 52 metric number per single yarn)**

52063300 Measuring per single yarn less than 232.56 decitex but not less

than 192.31 decitex (exceeding 43 metric number but not

exceeding 52 metric number per single yarn)

A

**520634 Measuring per single yarn less than 192.31 decitex but not**

**less than 125 decitex (exceeding 52 metric number but not**

**exceeding 80 metric number per single yarn)**

52063400 Measuring per single yarn less than 192.31 decitex but not less

than 125 decitex (exceeding 52 metric number but not exceeding

80 metric number per single yarn)

A

**520635 Measuring per single yarn less than 125 decitex (exceeding**

**80 metric number per single yarn)**

52063500 Measuring per single yarn less than 125 decitex (exceeding 80

metric number per single yarn)

A

Multiple (folded) or cabled yarn, of combed fibres:

**520641 Measuring per single yarn 714.29 decitex or more (not**

**exceeding 14 metric number per single yarn)**

394

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52064100 Measuring per single yarn 714.29 decitex or more (not exceeding

14 metric number per single yarn)

A

**520642 Measuring per single yarn less than 714.29 decitex but not**

**less than 232.56 decitex (exceeding 14 metric number but not**

**exceeding 43 metric number per single yarn)**

52064200 Measuring per single yarn less than 714.29 decitex but not less

than 232.56 decitex (exceeding 14 metric number but not

exceeding 43 metric number per single yarn)

A

**520643 Measuring per single yarn less than 232.56 decitex but not**

**less than 192.31 decitex (exceeding 43 metric number but not**

**exceeding 52 metric number per single yarn)**

52064300 Measuring per single yarn less than 232.56 decitex but not less

than 192.31 decitex (exceeding 43 metric number but not

exceeding 52 metric number per single yarn)

A

**520644 Measuring per single yarn less than 192.31 decitex but not**

**less than 125 decitex (exceeding 52 metric number but not**

**exceeding 80 metric number per single yarn)**

52064400 Measuring per single yarn less than 192.31 decitex but not less

than 125 decitex (exceeding 52 metric number but not exceeding

80 metric number per single yarn)

A

**520645 Measuring per single yarn less than 125 decitex (exceeding**

**80 metric number per single yarn)**

52064500 Measuring per single yarn less than 125 decitex (exceeding 80

metric number per single yarn)

A

**5207 Cotton yarn (other than sewing thread) put up for retail sale.**

**520710 Containing 85 % or more by weight of cotton**

52071000 Containing 85% or more by weight of cotton A

**520790 Other**

52079000 Other A

**5208 Woven fabrics of cotton, containing 85 % or more by weight**

**of cotton, weighing not more than 200 g/m².**

Unbleached:

**520811 Plain weave, weighing not more than 100 g/m²**

52081110 Dhoti A

52081120 Saree A

52081130 Shirting fabrics A

52081140 Casement A

52081190 Other A

**520812 Plain weave, weighing more than 100 g/m²**

395

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52081210 Dhoti A

52081220 Saree A

52081230 Shirting fabrics A

52081240 Casement A

52081250 Sheeting(takia, leopard fabrics, other than furnishing fabrics) A

52081260 Voils A

52081290 Other A

**520813 3-thread or 4-thread twill, including cross twill**

52081310 Shirting fabrics A

52081320 Dobby fabrics A

52081390 Other A

**520819 Other fabrics**

52081910 Dedsuti, dosuti fabrics A

52081990 Other A

Bleached:

**520821 Plain weave, weighing not more than 100 g/m²**

52082110 Dhoti A

52082120 Saree A

52082130 Casement A

52082140 Shirting fabrics A

52082150 Cambrics (including madapollam and jaconet) A

52082160 Mulls (including limbric and willaya) A

52082170 Muslin (including lawn, mullmull and organdi) A

52082180 Voils (excluding leno fabrics) A

52082190 Other A

**520822 Plain weave, weighing more than 100 g/m²**

52082210 Dhoti A

52082220 Saree A

52082230 Shirting fabrics A

52082240 Casement A

52082250 Cambrics (including madapollam and jaconet) A

52082260 Longcloth (including calico) A

52082270 Sheeting (takia and the like) A

52082280 Voils( excluding leno fabrics) A

52082290 Other A

**520823 3-thread or 4-thread twill, including cross twill**

52082310 Shirting fabrics A

52082320 Parmatta fabrics (including ilesia, pocketing, Italian twill) A

396

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52082330 Shirting fabrics A

52082390 Other A

**520829 Other fabrics**

52082910 Dhoti and saree, zari bordered A

52082920 Dedsuti, dosuti fabrics, ceretonnes and osamburge A

52082990 Other A

Dyed:

**520831 Plain weave, weighing not more than 100 g/m²**

52083110 Lungi A

52083120 Saree A

52083130 Shirting fabrics A

52083140 Casement A

52083150 Cambrics (including madapollam and jaconet) A

52083160 Mull( including limbric and willaya) A

52083170 Muslin( including lawn mulmul and organdi) of carded or combed

yarn

A

52083180 Voils( excluding leno fabrics) A

52083190 Other A

**520832 Plain weave, weighing more than 100 g/m²**

52083210 Lungi A

52083220 Saree A

52083230 Shirting fabrics A

52083240 Casement A

52083250 Bedticking, domestic A

52083260 Cambrics (including madapollam and jaconet),

longcloth(including calico) and voils(excluding leno fabrics)

A

52083270 Coating (including suiting) A

52083280 Furnishing fabrics(excluding pile and chenille fabrics) A

52083290 Other A

**520833 3-thread or 4-thread twill, including cross twill**

52083310 Shirting fabrics A

52083320 Coating (including suiting) A

52083330 Shirting (including mazri) A

52083390 Other A

**520839 Other fabrics**

52083910 Zari bordered sarees A

52083990 Other A

Of yarns of different colours:

397

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**520841 Plain weave, weighing not more than 100 g/m²**

52084110 Bleeding Madras A

52084120 Saree A

52084130 Shirting fabrics A

52084140 Bed ticking, domestic A

52084150 Furnishing fabrics (excluding pile and chenille fabrics) A

52084190 Other A

**520842 Plain weave, weighing more than 100 g/m²**

52084210 Bleeding Madras A

52084220 Saree A

52084230 Shirting fabrics A

52084240 Casement A

52084250 Bed ticking, domestic A

52084260 Furnishing fabrics,other than pile and chenille fabrics A

52084290 Other A

**520843 3-thread or 4-thread twill, including cross twill**

52084310 Bleading Madras A

52084320 Shirting fabrics A

52084330 Bedticking, damask A

52084340 Flannelette A

52084390 Other A

**520849 Other fabrics**

52084910 Zari bordered sarees A

52084920 Real Madras handkerchiefs A

52084990 Other A

Printed:

**520851 Plain weave, weighing not more than 100 g/m²**

52085110 Lungi A

52085120 Saree A

52085130 Shirting fabrics A

52085140 Casement A

52085150 Cambrics (including madapollam and jaconet) A

52085160 Mull (including limbric and willaya) A

52085170 Muslin (including lawn mulmul and organdi) of carded or combed

yarn

A

52085180 Voils (excluding leno fabrics) A

52085190 Other A

**520852 Plain weave, weighing more than 100 g/m²**

398

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52085210 Lungi A

52085220 Saree A

52085230 Shirting fabrics A

52085240 Casement A

52085250 Cambrics (including madapollam and jaconet) A

52085260 Mull (including limbric and willaya) A

52085270 Muslin (including lawn mulmul and organdi) of carded or combed

yarn

A

52085280 Voils (excluding leno fabrics) A

52085290 Other A

**520859 Other fabrics**

52085910 Zari bordered sarees A

52085990 Other A

**5209 Woven fabrics of cotton, containing 85 % or more by weight**

**of cotton, weighing more than 200 g/m².**

Unbleached:

**520911 Plain weave**

Handloom:

52091111 Dhoti A

52091112 Saree A

52091113 Casement A

52091114 Sheeting (takia, leopard cloth and other than furnishing) A

52091119 Other A

52091190 Other A

**520912 3-thread or 4-thread twill, including cross twill**

52091210 Saree A

52091220 Shirting fabrics A

52091230 Furnishing fabrics (excluding pile and chenille fabrics) A

52091240 Seersucker A

52091250 Canvas, including duck – carded or combed yarn A

52091260 Flannelette A

52091270 Shetting (takia, leopard cloth) A

52091290 Other A

**520919 Other fabrics**

52091900 Other fabrics A

Bleached:

**520921 Plain weave**

52092110 Saree A

399

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52092120 Shirting fabrics A

52092130 Furnishing fabrics (excluding pile and chenille fabrics) A

52092140 Seersucker A

52092150 Canvas (including duck) of carded or combed yarn A

52092160 Dhoti A

52092170 Flannellete A

52092180 Sheeting (takia, leopardcloth) A

52092190 Other A

**520922 3-thread or 4-thread twill, including cross twill**

52092210 Shirting fabrics A

52092220 Furnishing fabrics (excluding pile and chenille fabrics) A

52092230 Drill A

52092290 Other A

**520929 Other fabrics**

52092910 Dhoti and saree, zari bordered A

52092920 Dedsuti, dosuti fabrics, ceretonnes and osamburge A

52092990 Other A

Dyed:

**520931 Plain weave**

52093110 Lungi A

52093120 Saree A

52093130 Shirting fabrics A

52093140 Furnishing fabrics (excluding pile and chenille fabrics) A

52093150 Seersucker A

52093160 Bedticking, domestic(other than hand dyed) A

52093170 Canvas (including duck), of carded or combed yarn A

52093180 Flannellete A

52093190 Other A

**520932 3-thread or 4-thread twill, including cross twill**

52093210 Shirting fabrics A

52093220 Furnishing fabrics (excluding pile and chenille fabrics) A

52093230 Drill A

52093290 Other A

**520939 Other fabrics**

52093910 Zari bordered sarees A

52093990 Other A

Of yarns of different colours:

**520941 Plain weave**

400

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52094110 Bleeding Madras A

52094120 Saree A

52094130 Shirting fabrics A

52094140 Furnishing fabrics (excluding pile and chenille fabrics) A

52094150 Seersucker A

52094160 Bedticking, domestic(other than hand dyed) A

52094170 Flannelette A

52094190 Other A

**520942 Denim**

52094200 Denim A

**520943 Other fabrics of 3-thread or 4-thread twill, including cross**

**twill**

52094310 Bleeding Madras A

52094320 Shirting fabrics A

52094330 Furnishing fabrics (excluding pile and chenille fabrics) A

52094340 Coating (including suiting) A

52094390 Other A

**520949 Other fabrics**

52094910 Zari bordered sari A

52094990 Other A

Printed:

**520951 Plain weave**

52095110 Lungi A

52095120 Saree A

52095130 Shirting fabrics A

52095140 Furnishing fabrics (excluding pile and chenille fabrics) A

52095150 Seersucker A

52095160 Bedticking, domestic A

52095170 Flannelette A

52095190 Other A

**520952 3-thread or 4-thread twill, including cross twill**

52095210 Shirting fabrics A

52095220 Furnishing fabrics (excluding pile and chenille fabrics) A

52095290 Other A

**520959 Other fabrics**

52095910 Zari bordered saree A

52095990 Other A

401

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**5210 Woven fabrics of cotton, containing less than 85 % by weight**

**of cotton, mixed mainly or solely with man-made fibres,**

**weighing not more than 200 g/m².**

Unbleached:

**521011 Plain weave**

52101110 Shirting fabrics A

52101120 Saree A

52101190 Other A

**521019 Other fabrics**

52101900 Other fabrics A

Bleached:

**521021 Plain weave**

52102110 Shirting fabrics A

52102120 Poplin and broad fabrics A

52102130 Saree A

52102140 Shirting (including mazri) A

52102150 Voile A

52102190 Other A

Other:

**521029 Other fabrics**

52102910 Dhoti and saree, zari bordered A

52102920 Dedsuti, Dosuti, ceretonnes and osamburge A

52102990 Other A

Dyed:

**521031 Plain weave**

52103110 Shirting fabrics A

52103120 Coating (including suitings) A

52103130 Furnishing fabrics (excluding pile and chenille fabrics) A

52103140 Poplin and broad fabrics A

52103150 Saree A

52103160 Voils A

52103190 Other A

**521032 3-thread or 4-thread twill, including cross twill**

52103210 Crepe fabrics including crepe checks A

52103220 Shirting fabrics A

52103230 Bedticking, damask A

52103290 Other A

**521039 Other fabrics**

402

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52103910 Zari bordered sarees A

52103990 Other A

Of yarn of different colours:

**521041 Plain weave**

52104110 Bleeding Madras A

52104120 Crepe fabrics (excluding crepe checks) A

52104130 Shirting fabrics A

52104140 Suitings A

52104150 Poplin and broad fabrics A

52104160 Saree A

52104170 Voils A

52104190 Other A

**521049 Other fabrics**

52104910 Zari bordered saree A

52104990 Other A

Printed:

**521051 Plain weave**

52105110 Shirting fabrics A

52105120 Casement A

52105130 Saree A

52105140 Poplin and broad fabrics A

52105150 Voils A

52105190 Other A

**521059 Other fabrics**

52105910 Zari bordered saree A

52105990 Other A

**5211 Woven fabrics of cotton, containing less than 85 % by weight**

**of cotton, mixed mainly or solely with man-made fibres,**

**weighing more than 200 g/m².**

Unbleached:

**521111 Plain weave**

52111110 Shirting fabrics A

52111120 Saree A

52111190 Other A

**521112 3-thread or 4-thread twill, including cross twill**

52111210 Shirting fabrics A

52111220 Twill, not elsewhere specified (including gaberdine) A

52111230 Damask A

403

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52111290 Other A

**521119 Other fabrics**

52111900 Other fabrics A

**521120 Bleached**

52112010 Shirting fabrics A

52112020 Canvas(including duck) of carded or combed yarn A

52112030 Flannelette A

52112040 Saree A

52112050 Crepe fabrics including crepe checks A

52112060 Twill fabrics A

Other:

52112091 Zari bordered sari A

52112092 Dedsuti, dosuti, ceretonnes and osamburge A

52112099 Other A

Dyed:

**521131 Plain weave**

52113110 Shirting fabrics A

52113120 Canvas(including duck) of carded or combed yarn A

52113130 Coating (including suitings) A

52113140 Flannelette A

52113150 Saree A

52113190 Other A

**521132 3-thread or 4-thread twill, including cross twill**

52113210 Crepe fabrics including crepe checks A

52113220 Shirting fabrics A

52113230 Twill, not elsewhere specified (including gaberdine) A

52113240 Trousers or pant fabrics (excluding jeans and crepe) A

52113290 Other A

**521139 Other fabrics**

52113910 Zari bordered sarees A

52113990 Other A

Of yarn of different colours:

**521141 Plain weave**

52114110 Bleeding Madras A

52114120 Check shirting (excluding crepe checks) A

52114130 Shirting A

52114140 Suitings A

52114150 Flannelette A

404

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52114160 Saree A

52114170 Parachute fabrics A

52114190 Other A

**521142 Denim**

52114200 Denim A

**521143 Other fabrics of 3-thread or 4-thread twill, including cross**

**twill**

52114310 Bleeding Madras A

52114320 Crepe fabrics A

52114330 Shirting fabrics A

52114340 Suitings A

52114390 Other A

**521149 Other fabrics**

52114910 Zari bordered sarees A

52114990 Other A

Printed:

**521151 Plain weave**

52115110 Shirting fabrics A

52115120 Furnishing fabrics (excluding pile and chenille fabrics) A

52115130 Flannelette A

52115140 Long cloth (chintz) A

52115150 Saree A

52115190 Other A

**521152 3-thread or 4-thread twill, including cross twill**

52115210 Crepe fabrics including crepe checks A

52115220 Shirting fabrics A

52115230 Twill, not elsewhere specified (including gaberdine) A

52115290 Other A

**521159 Other fabrics**

52115910 Zari bordered saree A

52115990 Other A

**5212 Other woven fabrics of cotton.**

Weighing not more than 200 g/m²:

**521211 Unbleached**

52121100 Unbleached A

**521212 Bleached**

52121200 Bleached A

**521213 Dyed**

405

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

52121300 Dyed A

**521214 Of yarns of different colours**

52121400 Of yarns of different colours A

**521215 Printed**

52121500 Printed A

Weighing more than 200 g/m²:

**521221 Unbleached**

52122100 Unbleached A

**521222 Bleached**

52122200 Bleached A

**521223 Dyed**

52122300 Dyed A

**521224 Of yarns of different colours**

52122400 Of yarns of different colours A

**521225 Printed**

52122500 Printed A

**5301 Flax, raw or processed but not spun; flax tow and waste**

**(including yarn waste and garnetted stock).**

**530110 Flax, raw or retted**

53011000 Flax, raw or retted A

Flax, broken, scutched, hackled or otherwise processed, but not

spun:

**530121 Broken or scutched**

53012100 Broken or scutched A

**530129 Other**

53012900 Other A

**530130 Flax tow and waste**

53013000 Flax tow and waste A

**5302 True hemp (*Cannabis sativa L.* ), raw or processed but not**

**spun; tow and waste of true hemp (including yarn waste and**

**garnetted stock).**

**530210 True hemp, raw or retted**

53021000 Ture hemp, raw or retted A

**530290 Other**

53029000 Other A

**5303 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).**

406

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**530310 Jute and other textile bast fibres, raw or retted**

53031010 Jute,raw or retted A

53031090 Other A

**530390 Other**

53039010 Jute cutting A

53039090 Other A

**5305 Coconut, abaca (Manila hemp or *Musa textilis Nee* ), ramie**

**and other vegetable textile fibres, not elsewhere specified or**

**included, raw or processed but not spun; tow, noils and waste**

**of these fibres (including yarn waste and garnetted stock).**

**530500 Coconut, abaca (Manila hemp or *Musa textilis Nee* ), ramie**

**and other vegetable textile fibres, not elsewhere specified or**

**included, raw or processed but not spun; tow, noils and waste**

**of these fibres (including yarn waste and garnetted stock)**

53050010 Coir bristles fibre A

53050020 Coir mattress fibre A

53050030 Curled or machine twisted coir fibre A

53050040 Coir pith A

53050050 Of Abaca A

53050090 Of others A

**5306 Flax yarn.**

**530610 Single**

53061010 Put up for retail sale A

53061090 Other A

**530620 Multiple (folded) or cabled**

53062010 Put up for retail sale A

53062090 Other A

**5307 Yarn of jute or of other textile bast fibres of heading 53.03.**

**530710 Single**

53071010 Of jute A

53071090 Other A

**530720 Multiple (folded) or cabled**

53072000 Multiple (folded) or cabled A

**5308 Yarn of other vegetable textile fibres; paper yarn.**

**530810 Coir yarn**

53081010 Baled A

53081090 Other A

**530820 True hemp yarn**

407

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

53082000 True hemp yarn A

**530890 Other**

53089010 Ramie yarn A

53089090 Other A

**5309 Woven fabrics of flax.**

Containing 85 % or more by weight of flax:

**530911 Unbleached or bleached**

53091110 Unbleached A

53091120 Bleached A

**530919 Other**

53091910 Dyed A

53091920 Printed A

53091990 Other A

Containing less than 85 % by weight of flax:

**530921 Unbleached or bleached**

53092110 Unbleached A

53092120 Bleached A

**530929 Other**

53092910 Dyed A

53092920 Printed A

53092990 Other A

**5310 Woven fabrics of jute or of other textile bast fibres of**

**heading 53.03.**

**531010 Unbleached**

Containing 100% by weight of jute:

53101011 Carpet backing fabrics A

53101012 Sacking fabrics A

53101013 Hessian fabrics A

53101014 Jute canvas A

53101019 Other A

Other:

53101091 Woven blended fabrics containing more than 50% by weight of

jute

A

53101092 Stranded woven fabrics of jute containing 50% or more by

weight of jute

A

53101093 Jute swim fabrics A

53101099 Other A

**531090 Other**

408

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

53109010 Bleached A

53109020 Decorative Fabrics A

Other:

53109091 Bleached A

53109092 Dyed A

53109093 Printed A

53109099 Other A

**5311 Woven fabrics of other vegetable textile fibres; woven fabrics**

**of paper yarn.**

**531100 Woven fabrics of other vegetable textile fibres; woven fabrics**

**of paper yarn**

Of other vegetable textile fibres:

53110011 Unbleached A

53110012 Bleached A

53110013 Dyed A

53110014 Printed A

53110019 Other A

Of paper yarn:

53110021 Unbleached A

53110022 Bleached A

53110023 Dyed A

53110024 Printed A

53110029 Other A

**5401 Sewing thread of man-made filaments, whether or not put up**

**for retail sale.**

**540110 Of synthetic filaments**

54011000 Of synthetic filaments 10 B10

**540120 Of artificial filaments**

54012000 Of artificial filaments 10 B10

**5402 Synthetic filament yarn (other than sewing thread), not put**

**up for retail sale, including synthetic monofilament of less**

**than 67 decitex.**

High tenacity yarn of nylon or other polyamides:

**540211 Of aramids**

54021110 Of aramids 10 B10

**540219 Other**

54021910 Nylon tyre yarn 10 B10

54021990 Other 10 B10

409

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**540220 High tenacity yarn of polyesters**

54022010 Of terylene dacron 10 B10

54022090 Other 10 B10

Textured yarn:

**540231 Of nylon or other polyamides, measuring per single yarn not**

**more than 50 tex**

54023100 Of nylon or other polyamides, measuring per single yarn not more

than 50 tex

10 B10

**540232 Of nylon or other polyamides, measuring per single yarn**

**more than 50 tex**

54023200 Of nylon or other polyamides, measuring per single yarn more

than 50 tex

10 B10

**540233 Of polyesters**

54023300 Of polyesters 10 B10

**540234 Of polypropylene**

54023400 Of Polypropylene 10 B10

**540239 Other**

54023910 Polypropylene filament yarn 10 B10

54023920 Acrylic filament yarn 10 B10

54023990 Other 10 B10

Other yarn, single, untwisted or with a twist not exceeding 50

turns per metre:

**540244 Elastomeric**

54024400 Elastomeric 10 B10

**540245 Other, of nylon or other polyamides**

54024500 Other, of nylon or other polyamides 10 B10

**540246 Other, of polyesters, partially oriented**

54024600 Other, of polyesters, partially oriented 10 B10

**540247 Other, of polyesters**

54024700 Other, of polyesters 10 B10

**540248 Other, of polypropylene**

54024800 Other, of polypropylene 10 B10

**540249 Other**

54024900 Other 10 B10

Other yarn, single, with a twist exceeding 50 turns per metre:

**540251 Of nylon or other polyamides**

54025100 Of nylon or other polyamides 10 B10

**540252 Of polyesters**

410

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

54025200 Of polyesters 10 B10

**540259 Other**

54025910 Polypropylene filament yarn 10 B10

54025990 Other 10 B10

Other yarn, multiple (folded) or cabled:

**540261 Of nylon or other polyamides**

54026100 Of nylon or other polyamides 10 B10

**540262 Of polyesters**

54026200 Of polyesters 10 B10

**540269 Other**

54026910 Polyvinyl acetate filament yarn 10 B10

54026920 Polyvinyl chloride filament yarn 10 B10

54026930 Polypropylene filament yarn 10 B10

54026940 Acrylic filament yarn 10 B10

54026950 Polytetrafluoroethylene yarn 10 B10

54026990 Other 10 B10

**5403 Artificial filament yarn (other than sewing thread), not put**

**up for retail sale, including artificial monofilament of less**

**than 67 decitex.**

**540310 High tenacity yarn of viscose rayon**

54031010 Viscose rayon tyre yarn – 1,233 decitex A

54031020 Viscose rayon tyre yarn – 1,833 decitex A

54031090 Other A

Other yarn, single:

**540331 Of viscose rayon, untwisted or with a twist not exceeding 120**

**turns per metre**

54033100 Of viscose rayon, untwisted or with a twist not exceeding 120

turns per meter

A

**540332 Of viscose rayon, with a twist exceeding 120 turns per metre**

54033200 Of viscose rayon, with a twist exceeding 120 turns per meter A

**540333 Of cellulose acetate**

54033300 Of cellulose acetate A

**540339 Other**

54033910 Cuprammonium rayon A

54033990 Other A

Other yarn, multiple (folded) or cabled:

**540341 Of viscose rayon**

54034110 Up to 67 decitex A

411

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

54034120 Of 83 decitex A

54034130 Of 111 decitex, bright A

54034140 Of 111 decitex, dull A

54034150 Of 133 decitex, bright A

54034160 Of 133 decitex, dull A

54034170 Of 167 decitex, bright A

54034180 Of 167 decitex, dull A

54034190 Other A

**540342 Of cellulose acetate**

54034210 Acetate rayon filament yarn, 83 decitex A

54034220 Acetate rayon filament yarn, 111 decitex A

54034230 Acetate rayon filament yarn, 133 decitex A

54034240 Acetate rayon filament yarn, 167 decitex A

54034250 Acetate rayon filament yarn, 333 decitex A

54034290 other A

**540349 Other**

Cuprammonium filament yarn:

54034911 Of 33 decitex A

54034912 Of 44 decitex A

54034913 Of 67 decitex A

54034914 Of 83 decitex A

54034915 Of 89 decitex A

54034919 Other A

54034990 Other A

**5404 Synthetic monofilament of 67 decitex or more and of which**

**no cross-sectional dimension exceeds 1 mm; strip and the like**

**(for example, artificial straw) of synthetic textile materials of**

**an apparent width not exceeding 5 mm.**

Monofilament:

**540411 Elastomeric**

54041100 Elastomeric 10 B10

**540412 Other, of polypropylene**

54041200 Other, of Polypropylene 10 B10

**540419 Other**

54041910 Catgut imitation of synthetic yarn,non-sterile 10 B10

54041920 Strip and the like of synthetic fibre material 10 B10

54041990 Other 10 B10

**540490 Other**

412

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

54049010 Catgut imitation of synthetic yarn, non-sterile 10 B10

54049020 Strip and the like of synthetic fibre materials 10 B10

54049090 Other 10 B10

**5405 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.**

54050000 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

A

**5406 Man-made filament yarn (other than sewing thread), put up**

**for retail sale.**

54060010 Synthetic filament yarn 10 B10

54060020 Artificial filament yarn A

**5407 Woven fabrics of synthetic filament yarn, including woven**

**fabrics obtained from materials of heading 54.04.**

**540710 Woven fabrics obtained from high tenacity yarn of nylon or**

**other polyamides or of polyesters**

Unbleached:

54071011 Parachute fabrics A

54071012 Tent fabrics A

54071013 Nylon furnishing fabrics A

54071014 Umbrella cloth panel fabrics A

54071015 Other nylon and polyamide fabrics (filament) A

54071016 Polyester suitings A

54071019 Other polyester fabrics A

Bleached:

54071021 Parachute fabrics A

54071022 Tent fabrics A

54071023 Nylon furnishing fabrics A

54071024 Umbrella cloth panel fabrics A

54071025 Other nylon and polyamide fabrics of filament yarn A

54071026 Polyester suitings A

54071029 Other A

Dyed:

54071031 Parachute fabrics A

54071032 Tent fabrics A

413

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

54071033 Nylon furnishing fabrics A

54071034 Umbrella cloth panel fabrics A

54071035 Other nylon and polyamide fabrics (filament) A

54071036 Polyester suitings A

54071039 Other A

Printed:

54071041 Parachute fabrics A

54071042 Tent fabrics A

54071043 Nylon furnishing fabrics A

54071044 Umbrella cloth panel fabrics A

54071045 Other nylon and polyamide fabrics (filament) A

54071046 Polyester suitings A

54071049 Other A

Other:

54071091 Parachute fabrics A

54071092 Tent fabrics A

54071093 Nylon furnishing fabrics A

54071094 Umbrella cloth panel fabrics A

54071095 Other nylon and polyamide fabrics of filament yarn A

54071096 Polyester suitings A

54071099 Other A

**540720 Woven fabrics obtained from strip or the like**

54072010 Unbleached A

54072020 Bleached A

54072030 Dyed A

54072040 Printed A

54072090 Other A

**540730 Fabrics specified in Note 9 to Section XI**

54073010 Unbleached A

54073020 Bleached A

54073030 Dyed A

54073040 Printed A

54073090 Other A

Other woven fabrics,containing 85 % or more by weight of

filaments of nylon or other polyamides:

**540741 Unbleached or bleached**

Unbleached:

54074111 Nylon brasso A

414

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

54074112 Nylon georgette A

54074113 Nylon tafetta A

54074114 Nylon sarees A

54074119 Other A

Bleached:

54074121 Nylon brasso A

54074122 Nylon georgette A

54074123 Nylon tafetta A

54074124 Nylon sarees A

54074129 Other A

**540742 Dyed**

54074210 Nylon brasso A

54074220 Nylon georgette A

54074230 Nylon tafetta A

54074240 Nylon sarees A

54074290 Other A

**540743 Of yarns of different colours**

54074300 Of yarns of different colours A

**540744 Printed**

54074410 Nylon brasso A

54074420 Nylon georgette A

54074430 Nylon tafetta A

54074440 Nylon sarees A

54074490 Other A

Other woven fabrics,containing 85 % or more by weight of

textured polyester filaments:

**540751 Unbleached or bleached**

Unbleached:

54075111 Polyester shirtings A

54075119 Other A

Bleached:

54075121 Polyester shirtings A

54075129 Other A

**540752 Dyed**

54075210 Polyester shirtings A

54075220 Polyester suitings A

54075230 Terylene and dacron sarees A

54075240 Polyester sarees A

415

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

54075290 Other A

**540753 Of yarns of different colours**

54075300 Of yarns of different colours A

**540754 Printed**

54075410 Terylene and dacron sarees A

54075420 Polyester shirtings A

54075430 Polyester sarees A

54075490 Other A

Other woven fabrics, containing 85 % or more by weight of

polyester filaments:

**540761 Containing 85 % or more by weight of non-textured**

**polyester filaments**

54076110 Polyester shirtings A

54076120 Polyester suitings A

54076190 Other A

**540769** Other

54076900 Other A

Other woven fabrics, containing 85 % or more by weight of

synthetic filaments:

**540771 Unbleached or bleached**

54077110 Unbleached A

54077120 Bleached A

**540772 Dyed**

54077200 Dyed A

**540773 Of yarns of different colours**

54077300 Of yarns of different colours A

**540774 Printed**

54077400 Printed A

Other woven fabrics, containing less than 85 % by weight of

synthetic filaments, mixed mainly or solely with cotton:

**540781 Unbleached or bleached**

Unbleached:

54078111 Nylon georgette A

54078112 Nylon sarees A

54078113 Polyester shirtings A

54078114 Polyester suitings A

54078115 Terylene and dacron sarees A

54078116 Polyester dhoti A

416

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

54078119 Other A

Bleached:

54078121 Nylon georgette A

54078122 Nylon sarees A

54078123 Polyester shirtings A

54078124 Polyester suitings A

54078125 Terylene and dacron sarees A

54078126 Polyester dhoti A

54078129 Other A

**540782 Dyed**

54078210 Nylon georgette A

54078220 Nylon sarees A

54078230 Polyester shirtings A

54078240 Polyester suitings A

54078250 Terylene and dacron sarees A

54078260 Lungies A

54078290 Other A

**540783 Of yarns of different colours**

54078300 Of yarns of different colours A

**540784 Printed**

54078410 Nylon georgette A

54078420 Nylon sarees A

54078430 Polyester shirtings A

54078440 Polyester suitings A

54078450 Terylene and dacron sarees A

54078460 Lungies A

54078470 Polyester sarees A

54078490 Other A

Other woven fabrics:

**540791 Unbleached or bleached**

54079110 Unbleached A

54079120 Bleached A

**540792 Dyed**

54079200 Dyed A

**540793 Of yarns of different colours**

54079300 Of yarns of different colours A

**540794 Printed**

54079400 Printed A

417

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**5408 Woven fabrics of artificial filament yarn, including woven**

**fabrics obtained from materials of heading 54.05.**

**540810 Woven fabrics obtained from high tenacity yarn of viscose**

**rayon**

54081000 Woven fabrics obtained from high tenacity yarn of viscose rayon A

Other woven fabrics, containing 85 % or more by weight of

artificial filament or strip or the like:

**540821 Unbleached or bleached**

54082110 Unbleached A

54082120 Bleached A

**540822 Dyed**

Fabrics of rayon:

54082211 Rayon crepe fabrics A

54082212 Rayon jacquards A

54082213 Rayon brocades A

54082214 Rayon georgette A

54082215 Rayon tafetta A

54082216 Rayon suitings A

54082217 Rayon shirtings A

54082218 Rayon sarees A

54082219 Other A

54082220 Fabrics of continuous filament, other than rayon A

54082290 Other than rayon A

**540823 Of yarns of different colours than rayon**

54082300 Of yarns of different colours than rayon A

**540824 Printed**

Of rayon:

54082411 Rayon crepe fabrics A

54082412 Rayon jacquards A

54082413 Rayon brocades A

54082414 Rayon georgette A

54082415 Rayon tafetta A

54082416 Rayon suitings A

54082417 Rayon shirtings A

54082418 Rayon sarees A

54082419 Other A

54082490 Other A

418

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other woven fabrics:

**540831 Unbleached or bleached**

54083110 Unbleached A

54083120 Bleached A

**540832 Dyed**

Fabrics of rayon:

54083211 Rayon brocades A

54083212 Rayon georgette A

54083213 Rayon tafetta A

54083214 Rayon suitings A

54083215 Rayon shirtings A

54083219 Other A

54083290 Other A

**540833 Of yarns of different colours**

54083300 Of yarns of different colours A

**540834 Printed**

Fabric of rayon:

54083411 Rayon crepe fabrics A

54083412 Rayon jacquards A

54083413 Rayon brocades A

54083414 Rayon georgette A

54083415 Rayon tafetta A

54083416 Rayon suitings A

54083417 Rayon shirtings A

54083418 Rayon sarees A

54083419 other A

54083420 Fabrics of continuous filament, other than rayon A

54083490 other A

**5501 Synthetic filament tow.**

**550110 Of nylon or other polyamides**

55011000 Of nylon or other polyamides 10 B10

**550120 Of polyesters**

55012000 Of polyesters 10 B10

**550130 Acrylic or modacrylic**

55013000 Acrylic or modacrylic 10 B10

**550140 Of polypropylene**

55014000 Of polypropylene 10 B10

**550190 Other**

419

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

55019010 Of polypropylene 10 B10

55019090 Other 10 B10

**5502 Artificial filament tow.**

55020010 Acetate rayon tow A

55020020 Viscose rayon tow A

55020090 Other A

**5503 Synthetic staple fibres, not carded, combed or otherwise**

**processed for spinning.**

Of nylon or other polyamides:

**550311 Of aramids**

55031100 Of aramids 10 B10

**550319 Other**

55031900 Other 10 B10

**550320 Of polyesters**

55032000 Of polyesters 10 B10

**550330 Acrylic or modacrylic**

55033000 Acrylic or modacrylic 10 B10

**550340 Of polypropylene**

55034000 Of polypropylene 10 B10

**550390 Other**

55039010 Polyvinyl staple fibre 10 B10

55039020 Polyvinyl chloride staple fibre 10 B10

55039090 Other 10 B10

**5504 Artificial staple fibres, not carded, combed or otherwise**

**processed for spinning.**

**550410 Of viscose rayon**

55041000 Of viscose rayon A

**550490 Other**

55049010 Acetate rayon staple fibre A

55049020 Polynosic staple fibre A

55049030 High wet modulus staple fibre A

55049090 Other A

**5505 Waste (including noils, yarn waste and garnetted stock) of**

**man-made fibres.**

**550510 Of synthetic fibres**

55051010 Of acrylic A

55051090 Other A

**550520 Of artificial fibres**

420

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

55052000 Of artificial fibres A

**5506 Synthetic staple fibres, carded, combed or otherwise**

**processed for spinning.**

**550610 Of nylon or other polyamides**

55061000 Of nylon or other polyamides A

**550620 Of polyesters**

55062000 Of polyesters A

**550630 Acrylic or modacrylic**

55063000 Acrylic or modacrylic A

**550690 Other**

55069010 Polypropylene tops A

55069090 Other A

**5507 Artificial staple fibres, carded, combed or otherwise**

**processed for spinning.**

55070010 Acetate rayon tops A

55070020 Viscose tops A

55070030 Polynosic tops A

55070040 High wet modulus tops A

55070090 Other A

**5508 Sewing thread of man-made staple fibres, whether or not put**

**up for retail sale.**

**550810 Of synthetic staple fibres**

55081000 Of synthetic staple fibres 10 B10

**550820 Of artificial staple fibres**

55082000 Of artificial staple fibres A

**5509 Yarn (other than sewing thread) of synthetic staple fibres,**

**not put up for retail sale.**

Containing 85 % or more by weight of staple fibres of nylon or

other polyamides:

**550911 Single yarn**

55091100 Single yarn A

**550912 Multiple (folded) or cabled yarn**

55091200 Multiple (folded) or cabled yarn A

Containing 85 % or more by weight of polyester staple fibres:

**550921 Single yarn**

55092100 Single yarn A

**550922 Multiple (folded) or cabled yarn**

55092200 Multiple (folded) or cabled yarn A

421

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Containing 85 % or more by weight of acrylic or modacrylic

staple fibres:

**550931 Single yarn**

55093100 Single yarn A

**550932 Multiple (folded) or cabled yarn**

55093200 Multiple (folded) or cabled yarn A

Other yarn,containing 85 % or more by weight of synthetic staple

fibres:

**550941 Single yarn**

55094110 Polypropylene spun yarn A

55094120 Polyvinyl acetate spun yarn A

55094130 Polyvinyl chloride spun yarn A

55094190 Other A

**550942 Multiple (folded) or cabled yarn**

55094210 Polypropylene spun yarn A

55094220 Polyvinyl acetate (PVA) spun yarn A

55094230 Polyvinyl Chloride (PVC) spun yarn A

55094290 Other A

Other yarn, of polyester staple fibres:

**550951 Mixed mainly or solely with artificial staple fibres**

55095100 Mixed mainly or solely with artificial staple fibres A

**550952 Mixed mainly or solely with wool or fine animal hair**

55095200 Mixed mainly or solely with wool or fine animal hair A

**550953 Mixed mainly or solely with cotton**

55095300 Mixed mainly or solely with cotton A

**550959 Other**

55095900 Other A

Other yarn, of acrylic or modacrylic staple fibres:

**550961 Mixed mainly or solely with wool or fine animal hair**

55096100 Mixed mainly or solely with wool or fine animal hair A

**550962 Mixed mainly or solely with cotton**

55096200 Mixed mainly or solely with cotton A

**550969 Other**

55096900 Other A

Other yarn:

**550991 Mixed mainly or solely with wool or fine animal hair**

55099100 Mixed mainly or solely with wool or fine animal hair A

**550992 Mixed mainly or solely with cotton**

422

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

55099200 Mixed mainly or solely with cotton A

**550999 Other**

55099900 Other A

**5510 Yarn (other than sewing thread) of artificial staple fibres,**

**not put up for retail sale.**

Containing 85 % or more by weight of artificial staple fibres:

**551011 Single yarn**

55101110 Viscose rayon spun yarn A

55101120 Acetate rayon spun yarn A

55101190 Other A

**551012 Multiple (folded) or cabled yarn**

55101210 Viscose rayon spun yarn A

55101220 Acetate rayon spun yarn A

55101290 Other A

**551020 Other yarn, mixed mainly or solely with wool or fine animal**

**hair**

55102010 Viscose rayon spun yarn A

55102020 Acetate rayon spun yarn A

55102090 Other A

**551030 Other yarn, mixed mainly or solely with cotton**

55103010 Viscose rayon spun yarn A

55103020 Acetate rayon spun yarn A

55103090 Other A

**551090 Other yarn**

55109010 Viscose rayon spun yarn A

55109020 Acetate rayon spun yarn A

55109090 Other A

**5511 Yarn (other than sewing thread) of man-made staple fibres,**

**put up for retail sale.**

**551110 Of synthetic staple fibres, containing 85 % or more by**

**weight of such fibres**

55111000 Of synthetic staple fibres, containing 85% or more by weight of

such fibres

A

**551120 Of synthetic staple fibres, containing less than 85 % by**

**weight of such fibres**

55112000 Of synthetic staple fibres, containing less than 85% by weight of

such fibres

A

**551130 Of artificial staple fibres**

55113010 Containing more than 85% by weight of staple fibre A

423

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

55113090 Other A

**5512 Woven fabrics of synthetic staple fibres, containing 85 % or**

**more by weight of synthetic staple fibres.**

Containing 85 % or more by weight of polyester staple fibres:

**551211 Unbleached or bleached**

55121110 Unbleached A

55121120 Bleached A

**551219 Other**

55121910 Dyed A

55121920 Printed A

55121990 Other A

Containing 85 % or more by weight of acrylic or modacrylic

staple fibres:

**551221 Unbleached or bleached**

55122110 Unbleached A

55122120 Bleached A

**551229 Other**

55122910 Dyed A

55122920 Printed A

55122990 Other A

Other:

**551291 Unbleached or bleached**

55129110 Unbleached A

55129120 Bleached A

**551299 Other**

55129910 Dyed A

55129920 Printed A

55129990 Other A

**5513 Woven fabrics of synthetic staple fibres, containing less than**

**85 % by weight of such fibres, mixed mainly or solely with**

**cotton, of a weight not exceeding 170 g/m².**

Unbleached or bleached:

**551311 Of polyester staple fibres, plain weave**

55131110 Unbleached A

55131120 Bleached A

**551312 3-thread or 4-thread twill, including cross twill, of polyester**

**staple fibres**

55131210 Unbleached A

424

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

55131220 Bleached A

**551313 Other woven fabrics of polyester staple fibres**

55131310 Unbleached A

55131320 Bleached A

**551319 Other woven fabrics**

55131910 Unbleached A

55131920 Bleached A

Dyed:

**551321 Of polyester staple fibres, plain weave**

55132100 Of polyester staple fibres, plain weave A

**551323 Other woven fabrics of polyester staple fibres**

55132300 Other woven fabrics of polyester staple fibres A

**551329 Other woven fabrics**

55132900 Other woven fabrics A

Of yarns of different colours:

**551331 Of polyester staple fibres, plain weave**

55133100 Of polyester staple fibres, plain weave A

**551339 Other woven fabrics**

55133900 Other woven fabrics A

Printed:

**551341 Of polyester staple fibres, plain weave**

55134100 Of polyester staple fibres, plain weave A

**551349 Other woven fabrics**

55134900 Other woven fabrics A

**5514 Woven fabrics of synthetic staple fibres, containing less than**

**85 % by weight of such fibres, mixed mainly or solely with**

**cotton, of a weight exceeding 170 g/m².**

Unbleached or bleached:

**551411 Of polyester staple fibres, plain weave**

55141110 Unbleached A

55141120 Bleached A

**551412 3-thread or 4-thread twill, including cross twill, of polyester**

**staple fibres**

55141210 Unbleached A

55141220 Bleached A

**551419 Other woven fabrics**

55141910 Unbleached A

55141920 Bleached A

425

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Dyed:

**551421 Of polyester staple fibres, plain weave**

55142100 Of polyester staple fibres, plain weave A

**551422 3-thread or 4-thread twill, including cross twill, of polyester**

**staple fibres**

55142200 3-thread or 4-thread twill, including cross twill, of polyester

staple fibres

A

**551423 Other woven fabrics of polyester staple fibres**

55142300 Other woven fabrics of polyester staple fibres A

**551429 Other woven fabrics**

55142900 Other woven fabrics A

**551430 Of yarns of different colours**

55143011 Of polyester staple fibres,plain weave A

55143012 3-thread or 4-thread twill, including cross twill, of polyester

staple fibres

A

55143013 Other woven fabrics of polyester staple fibres A

55143019 Other woven fabrics A

Printed:

**551441 Of polyester staple fibres, plain weave**

55144100 Of polyester staple fibres, plain weave A

**551442 3-thread or 4-thread twill, including cross twill, of polyester**

**staple fibres**

55144200 3-thread or 4-thread twill, including cross twill, of polyester

staple fibres

A

**551443 Other woven fabrics of polyester staple fibres**

55144300 Other woven fabrics of polyester staple fibres A

**551449 Other woven fabrics**

55144900 Other woven fabrics A

**5515 Other woven fabrics of synthetic staple fibres.**

Of polyester staple fibres:

**551511 Mixed mainly or solely with viscose rayon staple fibres**

55151110 Unbleached A

55151120 Bleached A

55151130 Dyed A

55151140 Printed A

55151190 Other A

**551512 Mixed mainly or solely with man-made filaments**

55151210 Unbleached A

426

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

55151220 Bleached A

55151230 Dyed A

55151240 Printed A

55151290 Other A

**551513 Mixed mainly or solely with wool or fine animal hair**

55151310 Unbleached A

55151320 Bleached A

55151330 Dyed A

55151340 Printed A

55151390 Other A

**551519 Other**

55151910 Unbleached A

55151920 Bleached A

55151930 Dyed A

55151940 Printed A

55151990 Other A

Of acrylic or modacrylic staple fibres:

**551521 Mixed mainly or solely with man-made filaments**

55152110 Unbleached A

55152120 Bleached A

55152130 Dyed A

55152140 Printed A

55152190 Other A

**551522 Mixed mainly or solely with wool or fine animal hair**

55152210 Unbleached A

55152220 Bleached A

55152230 Dyed A

55152240 Printed A

55152290 Other A

**551529 Other**

55152910 Unbleached A

55152920 Bleached A

55152930 Dyed A

55152940 Printed A

55152990 Other A

Other woven fabrics:

**551591 Mixed mainly or solely with man-made filaments**

55159110 Unbleached A

427

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

55159120 Bleached A

55159130 Dyed A

55159140 Printed A

55159190 Other A

**551599 Other**

55159910 Unbleached A

55159920 Bleached A

55159930 Dyed A

55159940 Printed A

55159990 Other A

**5516 Woven fabrics of artificial staple fibres.**

Containing 85 % or more by weight of artificial staple fibres:

**551611 Unbleached or bleached**

55161110 Unbleached A

55161120 Bleached A

**551612 Dyed**

55161200 Dyed A

**551613 Of yarns of different colours**

55161300 Of yarns of different colours A

**551614 Printed**

55161410 Spun rayon printed shantung A

55161420 Spun rayon printed linen A

55161490 Other A

Containing less than 85 % by weight of artificial staple fibres,

mixed mainly or solely with man-made filaments:

**551621 Unbleached or bleached**

55162110 Unbleached A

55162120 Bleached A

**551622 Dyed**

55162200 Dyed A

**551623 Of yarns of different colours**

55162300 Of yarns of different colours A

**551624 Printed**

55162400 Printed A

Containing less than 85 % by weight of artificial staple fibres,

mixed mainly or solely with wool or fine animal hair:

**551631 Unbleached or bleached**

55163110 Unbleached A

428

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

55163120 Bleached A

**551632 Dyed**

55163200 Dyed A

**551633 Of yarns of different colours**

55163300 Of yarns of different colours A

**551634 Printed**

55163400 Printed A

Containing less than 85 % by weight of artificial staple fibres,

mixed mainly or solely with cotton:

**551641 Unbleached or bleached**

55164110 Unbleached A

55164120 Bleached A

**551642 Dyed**

55164200 Dyed A

**551643 Of yarns of different colours**

55164300 Of yarns of different colours A

**551644 Printed**

55164400 Printed A

Other:

**551691 Unbleached or bleached**

55169110 Unbleached A

55169120 Bleached A

**551692 Dyed**

55169200 Dyed A

**551693 Of yarns of different colours**

55169300 Of yarns of different colours A

**551694 Printed**

55169400 Printed A

**5601 Wadding of textile materials and articles thereof; textile**

**fibres, not exceeding 5 mm in length (flock), textile dust and**

**mill neps.**

**560110 Sanitary towels and tampons, napkins and napkin liners for**

**babies and similar sanitary articles, of wadding**

56011000 Sanitary towels and tampons, napkins and napkin liners for babies

and similar sanitary articles, of wadding

A

Wadding; other articles of wadding:

**560121 Of cotton**

56012110 Absorbent cotton wool A

429

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

56012190 Other A

**560122 Of man-made fibres**

56012200 Of man-made fibres A

**560129 Other**

56012900 Other A

**560130 Textile flock and dust and mill neps**

56013000 Textile flock and dust and mill neps A

**5602 Felt, whether or not impregnated, coated, covered or**

**laminated.**

**560210 Needleloom felt and stitch-bonded fibre fabrics**

56021000 Needleloom felt and stitch-bonded fibre fabrics A

Other felt, not impregnated, coated, covered or laminated:

**560221 Of wool or fine animal hair**

56022100 Of wool or fine animal hair A

**560229 Of other textile materials**

56022910 For machines other than cotton machinery A

56022920 Of jute (including blended or union jute), other than for

machinery

A

56022990 Other A

**560290 Other**

56029000 Other A

**5603 Nonwovens, whether or not impregnated, coated, covered or**

**laminated.**

Of man-made filaments:

**560311 Weighing not more than 25 g/m²**

56031100 Weighing not more than 25 g/m² A

**560312 Weighing more than 25 g/m² but not more than 70 g/m²**

56031200 Weighing more than 25 g/m² but not more than 70 g/m² A

**560313 Weighing more than 70 g/m² but not more than 150 g/m²**

56031300 Weighing more than 70 g/m² but not more than 150 g/m² A

**560314 Weighing more than 150 g/m²**

56031400 Weighing more than 150 g/m² A

Other:

**560391 Weighing not more than 25 g/m²**

56039100 Weighing not more than 25 g/m² A

**560392 Weighing more than 25 g/m² but not more than 70 g/m²**

56039200 Weighing more than 25 g/m² but not more than 70 g/m² A

**560393 Weighing more than 70 g/m² but not more than 150 g/m²**

430

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

56039300 Weighing more than 70 g/m² but not more than 150 g/m² A

**560394 Weighing more than 150 g/m²**

56039400 Weighing more than 150 g/m² A

**5604 Rubber thread and cord, textile covered; textile yarn, and**

**strip and the like of heading 54.04 or 54.05, impregnated,**

**coated, covered or sheathed with rubber or plastics.**

**560410 Rubber thread and cord, textile covered**

56041000 Rubber thread and cord, textile covered A

**560490 Other**

56049000 Other A

**5605 Metallised yarn, whether or not gimped, being textile yarn,**

**or strip or the like of heading 54.04 or 54.05, combined with**

**metal in the form of thread, strip or powder or covered with**

**metal.**

**560500 Metallised yarn, whether or not gimped, being textile yarn,**

**or strip or the like of heading 54.04 or 54.05, combined with**

**metal in the form of thread, strip or powder or covered with**

**metal**

56050010 Real zari thread (gold) and silver thread combined with textile

thread

A

56050020 Imitation zari thread A

56050090 Other A

**5606 Gimped yarn, and strip and the like of heading 54.04 or**

**54.05, gimped (other than those of heading 56.05 and gimped**

**horsehair yarn); chenille yarn (including flock chenille**

**yarn); loop wale-yarn.**

**560600 Gimped yarn, and strip and the like of heading 54.04 or**

**54.05, gimped (other than those of heading 56.05 and gimped**

**horsehair yarn); chenille yarn (including flock chenille**

**yarn); loop wale-yarn**

56060010 Trimmings, of cotton A

56060020 Trimmings, of man-made fibres A

56060030 Trimmings, of zari A

56060090 Other A

**5607 Twine, cordage, ropes and cables, whether or not plaited or**

**braided and whether or not impregnated, coated, covered or**

**sheathed with rubber or plastics.**

Of sisal or other textile fibres of the genus Agave:

**560721 Binder or baler twine**

431

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

56072100 Binder or baler twine A

**560729 Other**

56072900 Other A

Of polyethylene or polypropylene:

**560741 Binder or baler twine**

56074100 Binder or baler twine A

**560749 Other**

56074900 Other A

**560750 Of other synthetic fibres**

56075010 Nylon fish net twine A

56075020 Nylon tyre cord A

56075030 Viscose tyre cord A

56075040 Nylon rope A

56075090 Other A

**560790 Other**

56079010 Coir, cordage and ropes, other than of cotton A

56079020 Cordage, cable ropes and twine, of cotton A

56079090 Other A

**5608 Knotted netting of twine, cordage or rope; made up fishing**

**nets and other made up nets, of textile materials.**

Of man-made textile materials:

**560811 Made up fishing nets**

56081110 Made up fishing nets of nylon A

56081190 Other A

**560819 Other**

56081900 Other A

**560890 Other**

56089010 Of cotton A

56089020 Of jute A

56089090 Other A

**5609 Articles of yarn, strip or the like of heading 54.04 or 54.05,**

**twine, cordage, rope or cables, not elsewhere specified or**

**included.**

56090010 Products of coir A

56090020 Articles made up of cotton yarn A

56090030 Articles made up of jute A

56090090 Other A

432

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**5701 Carpets and other textile floor coverings, knotted, whether**

**or not made up.**

**570110 Of wool or fine animal hair**

57011000 Of wool or fine animal hair A

**570190 Of other textile materials**

57019010 Of cotton A

57019090 Other A

**5702 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.**

**570210 “Kelem”, “Schumacks”, “Karamanie” and similar handwoven**

**rugs**

57021000 “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven

rugs

A

**570220 Floor coverings of coconut fibres (coir)**

57022010 Coir matting, woven A

57022020 Coir carpets and other rugs A

57022090 Other A

Other, of pile construction, not made up:

**570231 Of wool or fine animal hair**

57023110 Carpets A

57023120 Druggets A

57023130 Mats and matting A

57023140 Carpeting , floor rugs and the like A

57023190 Other A

**570232 Of man-made textile materials**

57023210 Carpets, carpeting and rugs and the like A

57023220 Mats and matting A

57023290 Other A

**570239 Of other textile materials**

57023910 Carpets and other floor coverings other than durries of cotton A

57023920 Carpets and other floor coverings, of silk A

Other, of pile construction, made up:

**570241 Of wool or fine animal hair**

57024110 Carpets A

57024120 Druggets A

57024130 Mats and matting A

57024190 Other A

433

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**570242 Of man-made textile materials**

57024210 Carpets, carpeting and rugs A

57024220 Mats and mattings A

57024290 Other A

**570249 Of other textile materials**

57024910 Carpets and other floor coverings other than durries of cotton A

57024920 Carpets and other floor coverings, of silk A

57024990 Other A

**570250 Other, not of pile construction, not made up**

Of man-made textile materials:

57025021 Carpets, carpeting and rugs A

57025022 Mats and matting A

57025029 Other A

Of other textile materials:

57025031 Carpets and other floor coverings, of cotton other than durries A

57025032 Carpets and other floor coverings, of silk A

57025033 Place mat and other similar goods A

57025039 Other A

Other, not of pile construction, made up:

**570291 Of wool or fine animal hair**

57029110 Carpets A

57029120 Druggets A

57029130 Mats and matting A

57029190 Other A

**570292 Of man-made textile materials**

57029210 Carpets, carpeting and rugs A

57029220 Mats and mattings A

57029290 Other A

**570299 Of other textile materials**

57029910 Carpets and other floor coverings, of cotton other than durries A

57029920 Carpets and other floor coverings, of silk A

57029990 Other A

**5703 Carpets and other textile floor coverings, tufted, whether or**

**not made up.**

**570310 Of wool or fine animal hair**

57031010 Carpets A

57031020 Mats and matting A

57031090 Other A

434

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**570320 Of nylon or other polyamides**

57032010 Carpets, carpeting and rugs A

57032020 100% polyamide tufted velour, or cut pile loop pile carpet mats

with jute, rubber latex or PU foam baking

A

57032090 Other A

**570330 Of other man-made textile materials**

57033010 Carpets, carpeting and rugs A

57033020 100% polypropylene carpet mats with jute, rubber, latex or PU

foam baking

A

57033090 Other A

**570390 Of other textile materials**

57039010 Carpets and other floor coverings, of cotton, other than durries A

57039090 Other A

**5704 Carpets and other textile floor coverings, of felt, not tufted or**

**flocked, whether or not made up.**

**570410 Tiles, having a maximum surface area of 0.3 m²**

57041000 Tiles, having a maximum surface area of 0.3 m² A

**570490 Other**

57049010 Cotton A

57049020 Woollen, other than artware A

57049090 Other A

**5705 Other carpets and other textile floor coverings, whether or**

**not made up.**

Carpets:

57050011 Of silk A

57050019 Other A

Durries:

57050021 Durries cotton A

57050022 Durries of man-made fibres A

57050023 Durries of wool A

57050029 Other A

Of jute:

57050031 Of blended jute A

57050032 Of coir jute A

57050039 Other A

Carpets, carpeting, rugs, mats and mattings:

57050041 Knitted A

57050049 Other A

435

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

57050090 Other A

**5801 Woven pile fabrics and chenille fabrics, other than fabrics of**

**heading 58.02 or 58.06.**

**580110 Of wool or fine animal hair**

58011000 Of wool or fine animal hair A

Of cotton:

**580121 Uncut weft pile fabrics**

58012100 Uncut weft pile fabrics A

**580122 Cut corduroy**

58012210 Solely of cotton A

58012290 Other A

**580123 Other weft pile fabrics**

58012300 Other weft pile fabrics A

**580124 Warp pile fabrics, épinglé (uncut)**

58012400 Warp pile fabrics, épinglé (uncut) A

**580125 Warp pile fabrics, cut**

58012500 Warp pile fabrics, cut A

**580126 Chenille fabrics**

58012600 Chenille fabrics A

Of man-made fibres:

**580131 Uncut weft pile fabrics**

58013100 Uncut weft pile fabrics A

**580132 Cut corduroy**

58013200 Cut corduroy A

**580133 Other weft pile fabrics**

58013300 Other weft pile fabrics A

**580134 Warp pile fabrics, épinglé (uncut)**

58013410 Velvet A

58013490 Other A

**580135 Warp pile fabrics, cut**

58013500 Warp pile fabrics, cut A

**580136 Chenille fabrics**

58013610 Carduroys A

58013690 Other A

**580190 Of other textile materials**

58019010 Pile fabrics and chenille fabrics of silk containing more than 50%

by weight of silk, but not containing wool or hair

A

436

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

58019090 Pile fabrics and chenille fabrics not elsewhere specified or

included

A

**5802 Terry towelling and similar woven terry fabrics, other than**

**narrow fabrics of heading 58.06; tufted textile fabrics, other**

**than products of heading 57.03.**

Terry towelling and similar woven terry fabrics, of cotton:

**580211 Unbleached**

58021100 Unbleached A

**580219 Other**

58021910 Bleached A

58021920 Piece dyed A

58021930 Yarn dyed A

58021940 Printed A

58021990 Other A

**580220 Terry towelling and similar woven terry fabrics, of other**

**textile materials**

58022000 Terry towelling and similar woven terry fabrics, of other textile

materials

A

**580230 Tufted textile fabrics**

58023000 Tufted textile fabrics A

**5803 Gauze, other than narrow fabrics of heading 58.06.**

Of cotton:

58030011 Unbleached A

58030012 Bleached A

58030013 Piece dyed A

58030014 Yarn dyed A

58030015 Printed A

58030019 Other A

Of other textile materials:

58030091 Of silk or silk waste A

58030092 Of synthetic fibre A

58030093 Of artificial fibre A

58030099 Other A

**5804 Tulles and other net fabrics, not including woven, knitted or**

**crocheted fabrics; lace in the piece, in strips or in motifs,**

**other than fabrics of headings 60.02 to 60.06.**

**580410 Tulles and other net fabrics**

58041010 Of cotton A

437

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

58041090 Other A

Mechanically made lace:

**580421 Of man-made fibres**

58042100 Of man-made fibres A

**580429 Of other textile materials**

58042910 Of cotton A

58042990 Other A

**580430 Hand-made lace**

58043000 Hand-made lace A

**5805 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.**

58050010 Tapestries hand made or needle worked by hand, of cotton A

58050020 Tapestries of jute A

58050090 Other A

**5806 Narrow woven fabrics, other than goods of heading 58.07;**

**narrow fabrics consisting of warp without weft assembled by**

**means of an adhesive (bolducs).**

**580610 Woven pile fabrics (including terry towelling and similar**

**terry fabrics) and chenille fabrics**

58061000 Woven pile fabrics (including terry towelling and similar terry

fabrics) and chenille fabrics

A

**580620 Other woven fabrics, containing by weight 5 % or more of**

**elastomeric yarn or rubber thread**

58062000 Other woven fabrics, containing by weight 5% or more of

elastomeric yarn or rubber thread

A

Other woven fabrics:

**580631 Of cotton**

58063110 Typewriter ribbon cloth A

58063120 Newar cotton A

58063190 Other A

**580632 Of man-made fibres**

58063200 Of man-made fibres A

**580639 Of other textile materials**

58063910 Goat hair puttis tape A

58063920 Jute webbing A

58063930 Other narrow fabrics of jute A

58063990 Other A

438

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**580640 Fabrics consisting of warp without weft assembled by means**

**of an adhesive (bolducs)**

58064000 Fabrics consisting of warp without weft assembled by means of

an adhesive (bolducs)

A

**5807 Labels, badges and similar articles of textile materials, in the**

**piece, in strips or cut to shape or size, not embroidered.**

**580710 Woven**

58071010 Of cotton A

58071020 Of man-made fibre A

58071090 Other A

**580790 Other**

58079010 Felt or non-woven A

58079090 Other A

**5808 Braids in the piece; ornamental trimmings in the piece,**

**without embroidery, other than knitted or crocheted; tassels,**

**pompons and similar articles.**

**580810 Braids in the piece**

58081010 Of cotton A

58081090 Other A

**580890 Other**

58089010 Tapes, ornamental or cotton A

58089020 Hair band of narrow fabrics A

58089030 Other braids A

58089040 Ribbons of rayon with ornamental trimmings A

58089050 Saree falls, borders (other than zari), frings of cotton A

58089060 Saree falls, borders (Other than zari), frings of man-made fibre A

58089090 Other A

**5809 Woven fabrics of metal thread and woven fabrics of**

**metallised yarn of heading 56.05, of a kind used in apparel,**

**as furnishing fabrics or for similar purposes, not elsewhere**

**specified or included.**

58090010 Zari borders A

58090090 Other A

**5810 Embroidery in the piece, in strips or in motifs.**

**581010 Embroidery without visible ground**

58101000 Embroidery without visible ground A

Other embroidery:

**581091 Of cotton**

439

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

58109100 Of cotton A

**581092 Of man-made fibres**

58109210 Embroidered badges, motifs and the like A

58109290 Other A

**581099 Of other textile materials**

58109900 Of other textile materials A

**5811 Quilted textile products in the piece, composed of one or**

**more layers of textile materials assembled with padding by**

**stitching or otherwise, other than embroidery of heading**

**58.10.**

**581100 Quilted textile products in the piece, composed of one or**

**more layers of textile materials assembled with padding by**

**stitching or otherwise, other than embroidery of heading**

**58.10**

58110010 Kantha (multilayer stitched textile fabrics in piece used for

bedding, mattress pads or clothing)

A

58110020 Quilted wadding A

58110090 Other A

**5901 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.**

**590110 Textile fabrics coated with gum or amylaceous substances, of**

**a kind used for the outer covers of books or the like**

59011010 Of cotton A

59011020 Prepared painting canvas A

59011090 Other A

**590190 Other**

59019010 Tracing cloth of cotton A

59019020 Varnished cambric fabrics (Empire fabrics) tapes A

59019090 Other A

**5902 Tyre cord fabric of high tenacity yarn of nylon or other**

**polyamides, polyesters or viscose rayon.**

**590210 Of nylon or other polyamides**

59021010 Impregnated with rubber A

59021090 Other A

**590220 Of polyesters**

59022010 Impregnated with rubber A

59022090 Other A

440

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**590290 Other**

59029010 Impregnated with rubber A

59029090 Other A

**5903 Textile fabrics impregnated, coated, covered or laminated**

**with plastics, other than those of heading 59.02.**

**590310 With poly(vinyl chloride)**

59031010 Imitation leather fabrics of cotton A

59031090 Other A

**590320 With polyurethane**

59032010 Imitation leather fabrics, of cotton A

59032090 Other A

**590390 Other**

59039010 Of cotton A

59039020 Polyethylene laminated jute fabrics A

59039090 Other A

**5904 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.**

**590410 Linoleum**

59041000 Linoleum A

**590490 Other**

59049010 Floor coverings with jute base A

59049090 Other A

**5905 Textile wall coverings.**

**590500 Textile wall coverings**

59050010 Fixed on the backing of any material A

59050090 Other A

**5906 Rubberised textile fabrics, other than those of heading 59.02.**

**590610 Adhesive tape of a width not exceeding 20 cm**

59061000 Adhesive tape of a width not exceeding 20 cm A

Other:

**590691 Knitted or crocheted**

59069110 Of cotton A

59069190 Of other textile materials A

**590699 Other**

59069910 Insulating tape, electrical of cotton A

59069920 Rubberised cotton fabrics, other than knitted or crocheted A

59069990 Other A

441

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**5907 Textile fabrics otherwise impregnated, coated or covered;**

**painted canvas being theatrical scenery, studio back-cloths**

**or the like.**

**590700 Textile fabrics otherwise impregnated, coated or covered;**

**painted canvas being theatrical scenery, studio back-cloths**

**or the like**

Fabrics covered partially or fully with textile flocks, or with

preparation containing textile flocks:

59070011 On the base fabrics of cotton A

59070012 On the base fabrics of man-made textile material A

59070019 On base fabrics of other textile materials A

Other:

59070091 Cotton fabrics coated or impregnated with oil or preparations

with basis of drying oil

A

59070092 Other textile fabrics coated or impregnated with oil or oil

preparations

A

59070093 Jute fabrics otherwise impregnated or coated A

59070099 Other A

**5908 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.**

**590800 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**

59080010 Wicks and gas mantle fabrics, of cotton A

59080020 Gas mantles of rayon A

59080090 Other A

**5909 Textile hosepiping and similar textile tubing, with or without**

**lining, armour or accessories of other materials.**

**590900 Textile hosepiping and similar textile tubing, with or without**

**lining, armour or accessories of other materials**

59090010 Of cotton A

59090020 Of man-made fibre A

59090090 Of other textile materials A

442

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**5910 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.**

**591000 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**

59100010 Cotton canvas ply belting A

59100020 Rubberised cotton belting A

59100030 Other transmission, conveyer or elevator belts or belting of cotton A

59100040 Hair belting A

59100050 Flax canvas ply belting A

59100060 Fibre belt conveyor A

59100090 Other A

**5911 Textile products and articles, for technical uses, specified in**

**Note 7 to this Chapter.**

**591110 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)**

59111000 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)

A

**591120 Bolting cloth, whether or not made up**

59112000 Bolting cloth, whether or not made up A

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):

**591131 Weighing less than 650 g/m²**

59113110 Felt for cotton textile industries, woven A

59113120 Woven textiles felt, whether or not impregnated or coated, of a

kind commonly used in other machines

A

443

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

59113130 Cotton fabrics and articles used in machinery and plant A

59113140 Jute fabrics and articles used in machinery or plant A

59113150 Textile fabrics of metalised yarn of a kind commonly used in

paper making or other machinery

A

59113190 Other A

**591132 Weighing 650 g/m² or more**

59113210 Felt for cotton textile industries, woven A

59113220 Woven textiles felt, whether or not impregnated or coated, of a

kind commonly used in other machines

A

59113230 Cotton fabrics and articles used in machinery and plant A

59113240 Jute fabrics and articles used in machinery or plant A

59113250 Textile fabrics of metalised yarn of a kind commonly used in

paper making or other machinery

A

59113290 Other A

**591140 Straining cloth of a kind used in oil presses or the like,**

**including that of human hair**

59114000 Straining cloth of a kind used in oil presses or the like, including

that of human hair

A

**591190 Other**

59119010 Paper maker's felt, woven A

59119020 Gaskets, washers, polishing discs and other machinery parts of

textile articles

A

59119090 Other A

**6001 Pile fabrics, including “long pile” fabrics and terry fabrics,**

**knitted or crocheted.**

**600110 “Long pile” fabrics**

60011010 Of cotton A

60011020 Of man-made fibres A

60011090 Of other textile materials A

Looped pile fabrics:

**600121 Of cotton**

60012100 Of cotton A

**600122 Of man-made fibres**

60012200 Of man-made fibres A

**600129 Of other textile materials**

60012900 Of other textile materials A

Other:

**600191 Of cotton**

60019100 Of cotton A

444

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**600192 Of man-made fibres**

60019200 Of man-made fibres A

**600199 Of other textile materials**

60019910 Of wool or fine animal hair A

60019990 Other A

**6002 Knitted or crocheted fabrics of a width not exceeding 30 cm,**

**containing by weight 5 % or more of elastomeric yarn or**

**rubber thread, other than those of heading 60.01.**

**600240 Containing by weight 5 % or more of elastomeric yarn but**

**not containing rubber thread**

60024000 Containing by weight 5% or more of elastomeric yarn but not

containing rubber thread

A

**600290 Other**

60029000 Other A

**6003 Knitted or crocheted fabrics of a width not exceeding 30 cm,**

**other than those of heading 60.01 or 60.02.**

**600310 Of wool or fine animal hair**

60031000 Of wool or fine animal hair A

**600320 Of cotton**

60032000 Of cotton A

**600330 Of synthetic fibres**

60033000 Of synthetic fibres A

**600340 Of artificial fibres**

60034000 Of artificial fibres A

**600390 Other**

60039000 Other A

**6004 Knitted or crocheted fabrics of a width exceeding 30 cm,**

**containing by weight 5 % or more of elastomeric yarn or**

**rubber thread, other than those of heading 60.01.**

**600410 Containing by weight 5 % or more of elastomeric yarn but**

**not containing rubber thread**

60041000 Containing by weight 5% or more of elastomeric yarn but not

containing rubber thread

A

**600490 Other**

60049000 Other A

**6005 Warp knit fabrics (including those made on galloon knitting**

**machines), other than those of headings 60.01 to 60.04.**

Of cotton:

**600521 Unbleached or bleached**

445

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

60052100 Unbleached or bleached A

**600522 Dyed**

60052200 Dyed A

**600523 Of yarns of different colours**

60052300 Of yarns of different colours A

**600524 Printed**

60052400 Printed A

Of synthetic fibres:

**600531 Unbleached or bleached**

60053100 Unbleached or bleached A

**600532 Dyed**

60053200 Dyed A

**600533 Of yarns of different colours**

60053300 Of yarns of different colours A

**600534 Printed**

60053400 Printed A

Of artificial fibres:

**600541 Unbleached or bleached**

60054100 Unbleached or bleached A

**600542 Dyed**

60054200 Dyed A

**600543 Of yarns of different colours**

60054300 Of yarns of different colours A

**600544 Printed**

60054400 Printed A

**600590 Other**

60059000 Other A

**6006 Other knitted or crocheted fabrics.**

**600610 Of wool or fine animal hair**

60061000 Of wool or fine animal hair A

Of cotton:

**600621 Unbleached or bleached**

60062100 Unbleached or bleached A

**600622 Dyed**

60062200 Dyed A

**600623 Of yarns of different colours**

60062300 Of yarns of different colours A

**600624 Printed**

446

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

60062400 Printed A

Of synthetic fibres:

**600631 Unbleached or bleached**

60063100 Unbleached or bleached A

**600632 Dyed**

60063200 Dyed A

**600633 Of yarns of different colours**

60063300 Of yarns of different colours A

**600634 Printed**

60063400 Printed A

Of artificial fibres:

**600641 Unbleached or bleached**

60064100 Unbleached or bleached A

**600642 Dyed**

60064200 Dyed A

**600643 Of yarns of different colours**

60064300 Of yarns of different colours A

**600644 Printed**

60064400 Printed A

**600690 Other**

60069000 Other A

**6101 Men's or boys' overcoats, car-coats, capes, cloaks, anoraks**

**(including ski-jackets), wind-cheaters, wind-jackets and**

**similar articles, knitted or crocheted, other than those of**

**heading 61.03.**

**610120 Of cotton**

61012000 Of cotton A

**610130 Of man-made fibres**

61013010 Of synthetic fibres A

61013020 Of artificial fibres A

**610190 Of other textile materials**

61019010 Of silk A

61019090 Other A

**6102 Women's or girls' overcoats, car-coats, capes, cloaks,**

**anoraks (including ski-jackets), wind-cheaters, wind-jackets**

**and similar articles, knitted or crocheted, other than those of**

**heading 61.04.**

**610210 Of wool or fine animal hair**

447

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

61021000 Of wool or fine animal hair A

**610220 Of cotton**

61022000 Of cotton A

**610230 Of man-made fibres**

61023010 Of synthetic fibres A

61023020 Of artificial fibres A

**610290 Of other textile materials**

61029010 Of silk A

61029090 Other A

**6103 Men's or boys' suits, ensembles, jackets, blazers, trousers,**

**bib and brace overalls, breeches and shorts (other than**

**swimwear), knitted or crocheted.**

**610310 Suits**

61031010 Of silk A

61031020 Of cotton A

61031030 Of artificial fibres A

61031090 Other A

Ensembles:

**610322 Of cotton**

61032200 Of cotton A

**610323 Of synthetic fibres**

61032300 Of synthetic fibres A

**610329 Of other textile materials**

61032910 Of silk A

61032920 Of artificial fibres A

61032990 Other A

Jackets and blazers:

**610331 Of wool or fine animal hair**

61033100 Of wool or fine animal hair A

**610332 Of cotton**

61033200 Of cotton A

**610333 Of synthetic fibres**

61033300 Of synthetic fibres A

**610339 Of other textile materials**

61033910 Of silk A

61033920 Of artificial fibres A

61033990 Other A

Trousers, bib and brace overalls, breeches and shorts:

448

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**610341 Of wool or fine animal hair**

61034100 Of wool or fine animal hair A

**610342 Of cotton**

61034200 Of cotton A

**610343 Of synthetic fibres**

61034300 Of synthetic fibres A

**610349 Of other textile materials**

61034910 Of silk A

61034920 Of artificial fibres A

61034990 Other A

**6104 Women's or girls' suits, ensembles, jackets, blazers, dresses,**

**skirts, divided skirts, trousers, bib and brace overalls,**

**breeches and shorts (other than swimwear), knitted or**

**crocheted.**

Suits:

**610413 Of synthetic fibres**

61041300 Of synthetic fibres A

**610419 Of other textile materials**

61041910 Of silk A

61041920 Of artificial fibres A

61041990 Other A

Ensembles:

**610422 Of cotton**

61042200 Of cotton A

**610423 Of synthetic fibres**

61042300 Of synthetic fibres A

**610429 Of other textile materials**

61042910 Of silk A

61042920 Of artificial fibres A

61042990 Other A

Jackets and blazers:

**610431 Of wool or fine animal hair**

61043100 Of wool or fine animal hair A

**610432 Of cotton**

61043200 Of cotton A

**610433 Of synthetic fibres**

61043300 Of synthetic fibres A

**610439 Of other textile materials**

449

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

61043910 Of silk A

61043920 Of artificial fibres A

61043990 Other A

Dresses:

**610441 Of wool or fine animal hair**

61044100 Of wool or fine animal hair A

**610442 Of cotton**

61044200 Of cotton A

**610443 Of synthetic fibres**

61044300 Of synthetic fibres A

**610444 Of artificial fibres**

61044400 Of artificial fibres A

**610449 Of other textile materials**

61044910 Of silk A

61044990 Of other fibres A

Skirts and divided skirts:

**610451 Of wool or fine animal hair**

61045100 Of wool or fine animal hair A

**610452 Of cotton**

61045200 Of cotton A

**610453 Of synthetic fibres**

61045300 Of synthetic fibres A

**610459 Of other textile materials**

61045910 Of silk A

61045920 Of artificial fibres A

61045990 Of other fibres A

Trousers, bib and brace overalls, breeches and shorts:

**610461 Of wool or fine animal hair**

61046100 Of wool or fine animal hair A

**610462 Of cotton**

61046200 Of cotton A

**610463 Of synthetic fibres**

61046300 Of synthetic fibres A

**610469 Of other textile materials**

61046910 Of silk A

61046920 Of artificial fibres A

61046990 Other A

**6105 Men's or boys' shirts, knitted or crocheted.**

450

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**610510 Of cotton**

61051010 Shirts, hand crocheted A

61051020 Knit shirts (other than T-shirts) and sweat shirts, other than hand

crocheted

A

61051090 Other A

**610520 Of man-made fibres**

61052010 Of synthetic fibres A

61052020 Of artificial fibres A

**610590 Of other textile materials**

61059010 Of silk A

61059090 Other A

**6106 Women's or girls' blouses, shirts and shirt-blouses, knitted or**

**crocheted.**

**610610 Of cotton**

61061000 Of cotton A

**610620 Of man-made fibres**

61062010 Of synthetic fibres A

61062020 Of artificial fibres A

**610690 Of other textile materials**

61069010 Of silk A

61069020 Of wool or fine animal hair A

61069090 Other A

**6107 Men's or boys' underpants, briefs, nightshirts, pyjamas,**

**bathrobes, dressing gowns and similar articles, knitted or**

**crocheted.**

Underpants and briefs:

**610711 Of cotton**

61071100 Of cotton A

**610712 Of man-made fibres**

61071210 Of synthetic fibres A

61071220 Of artificial fibres A

**610719 Of other textile materials**

61071910 Of silk A

61071990 Other A

Nightshirts and pyjamas:

**610721 Of cotton**

61072100 Of cotton A

**610722 Of man-made fibres**

451

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

61072210 Of synthetic fibres A

61072220 Of artificial fibres A

**610729 Of other textile materials**

61072910 Of silk A

61072920 Of wool or fine animal hair A

61072990 Other A

Other:

**610791 Of cotton**

61079110 Gengis (Vests), other than hand crocheted A

61079190 Other A

**610799 Of other textile materials**

61079910 Of silk A

61079920 Of wool or fine animal hair A

61079990 Other A

**6108 Women's or girls' slips, petticoats, briefs, panties,**

**nightdresses, pyjamas, négligés, bathrobes, dressing gowns**

**and similar articles, knitted or crocheted.**

Slips and petticoats:

**610811 Of man-made fibres**

61081110 Of synthetic fibres A

61081120 Of artificial fibres A

**610819 Of other textile materials**

61081910 Of silk A

61081920 Of cotton A

61081990 Of other fibres A

Briefs and panties:

**610821 Of cotton**

61082100 Of cotton A

**610822 Of man-made fibres**

61082210 Of synthetic fibres A

61082220 Of artificial fibres A

**610829 Of other textile materials**

61082910 Of silk A

61082990 Other A

Night dresses and pyjamas:

**610831 Of cotton**

61083100 Of cotton A

**610832 Of man-made fibres**

452

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

61083210 Of synthetic fibres A

61083220 Of artificial fibres A

**610839 Of other textile materials**

61083910 Of silk A

61083990 Other A

Other:

**610891 Of cotton**

61089100 Of cotton A

**610892 Of man-made fibres**

61089210 Of synthetic fibres A

61089220 Of artificial fibres A

**610899 Of other textile materials**

61089910 Of silk A

61089920 Of wool or fine animal hair A

61089990 Of other textile materials A

**6109 T-shirts, singlets and other vests, knitted or crocheted.**

**610910 Of cotton**

61091000 Of cotton A

**610990 Of other textile materials**

61099010 Of synthetic fibres A

61099020 Of artificial fibres A

61099030 Of silk A

61099040 Of wool or fine animal hair A

61099090 Other A

**6110 Jerseys, pullovers, cardigans, waistcoats and similar articles,**

**knitted or crocheted.**

Of wool or fine animal hair:

**611011 Of wool**

61101110 Jerseys A

61101120 Sweaters and cardigans A

61101190 Other A

**611012 Of Kashmir (cashmere) goats**

61101200 Of kashmir (cashmere) goats A

**611019 Other**

61101900 Other A

**611020 Of cotton**

61102000 Of cotton A

**611030 Of man-made fibres**

453

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

61103010 Of synthetic fibres A

61103020 Of artificial fibres A

**611090 Of other textile materials**

61109000 Of other textile materials A

**6111 Babies' garments and clothing accessories, knitted or**

**crocheted.**

**611120 Of cotton**

61112000 Of cotton A

**611130 Of synthetic fibres**

61113000 Of synthetic fibres A

**611190 Of other textile materials**

61119010 Of silk A

61119020 Of artificial fibres A

61119090 Other A

**6112 Track suits, ski suits and swimwear, knitted or crocheted.**

Track suits:

**611211 Of cotton**

61121100 Of cotton A

**611212 Of synthetic fibres**

61121200 Of synthetic fibres A

**611219 Of other textile materials**

61121910 Of silk A

61121920 Of wool or fine animal hair A

61121930 Of artificial fibres A

61121990 Other A

**611220 Ski suits**

61122010 Of silk A

61122020 Of wool or fine animal hair A

61122030 Of cotton A

61122040 Of synthetic fibres A

61122050 Of artificial fibres A

61122090 Other A

Men's or boys' swimwear:

**611231 Of synthetic fibres**

61123100 Of synthetic fibres A

**611239 Of other textile materials**

61123910 Of silk A

61123920 Of artificial fibres A

454

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

61123990 Other A

Women’s or girls’ swimwear:

**611241 Of synthetic fibres**

61124100 Of synthetic fibre A

**611249 Of other textile materials**

61124910 Of silk A

61124920 Of artificial fibres A

61124990 Other A

**6113 Garments, made up of knitted or crocheted fabrics of**

**heading 59.03, 59.06 or 59.07.**

61130000 Garments, made up of knitted or crocheted fabrics of heading

5903, 5906 or 5907

A

**6114 Other garments, knitted or crocheted.**

**611420 Of cotton**

61142000 Of cotton A

**611430 Of man-made fibres**

61143010 Of synthetic fibres A

61143020 Of artificial fibres A

**611490 Of other textile materials**

61149010 Of silk A

61149090 Other A

**6115 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.**

**611510 Graduated compression hosiery (for example, stockings for**

**varicose veins)**

61151000 Graduated compression hosiery for example,(stockings for

varicose veins)

A

Other panty hose and tights:

**611521 Of synthetic fibres, measuring per single yarn less than 67**

**decitex**

61152100 Of synthetic fibres, measuring per single yarn less than 67 decitex A

**611522 Of synthetic fibres, measuring per single yarn 67 decitex or**

**more**

61152200 Of synthetic fibres, measuring per single yarn 67 decitex or more A

**611529 Of other textile materials**

61152910 Of silk A

455

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

61152920 Of wool or fine animal hair A

61152930 Of artificial fibres A

61152990 Other A

**611530 Other women's full-length or knee-length hosiery, measuring**

**per single yarn less than 67 decitex**

61153000 Other women's full-length or knee-length hosiery, measuring per

single yarn less than 67 decitex

A

Other:

**611594 Of wool or fine animal hair**

61159400 Of wool or fine animal hair A

**611595 Of cotton**

61159500 Of cotton A

**611596 Of synthetic fibres**

61159600 Of synthetic fibres A

**611599 Of other textile materials**

61159910 Of artificial fibres A

61159990 Other A

**6116 Gloves, mittens and mitts, knitted or crocheted.**

**611610 Impregnated, coated or covered with plastics or rubber**

61161000 Impregnated, coated or covered with plastics or rubber A

Other:

**611691 Of wool or fine animal hair**

61169100 Of wool or fine animal hair A

**611692 Of cotton**

61169200 Of cotton A

**611693 Of synthetic fibres**

61169300 Of synthetic fibres A

**611699 Of other textile materials**

61169910 Of artificial fibres A

61169990 Other A

**6117 Other made up clothing accessories, knitted or crocheted;**

**knitted or crocheted parts of garments or of clothing**

**accessories.**

**611710 Shawls, scarves, mufflers, mantillas, veils and the like**

61171010 Of silk A

61171020 Of wool A

61171030 Of cotton A

61171040 Of man-made fibres A

456

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

61171090 Other A

**611780 Other accessories**

61178010 Of silk A

61178020 Of wool A

61178030 Of cotton A

61178040 Of man-made fibres A

61178090 Other A

**611790 Parts**

61179000 Parts A

**6201 Men's or boys' overcoats, car-coats, capes, cloaks, anoraks**

**(including ski-jackets), wind-cheaters, wind-jackets and**

**similar articles, other than those of heading 62.03.**

Overcoats, raincoats, car-coats, capes, cloaks and similar articles:

**620111 Of wool or fine animal hair**

62011100 Of wool or fine animal hair A

**620112 Of cotton**

62011210 Raincoats A

62011290 Other A

**620113 Of man-made fibres**

62011310 Raincoats A

62011390 Other A

**620119 Of other textile materials**

62011910 Of silk A

62011990 Of other textile fibres A

Other:

**620191 Of wool or fine animal hair**

62019100 Of wool or fine animal hair A

**620192 Of cotton**

62019200 Of cotton A

**620193 Of man-made fibres**

62019300 Of man-made fibres A

**620199 Of other textile materials**

62019910 Of silk A

62019990 Other A

**6202 Women's or girls' overcoats, car-coats, capes, cloaks,**

**anoraks (including ski-jackets), wind-cheaters, wind-jackets**

**and similar articles, other than those of heading 62.04.**

457

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Overcoats, raincoats, car-coats, capes, cloaks and similar articles:

**620211 Of wool or fine animal hair**

62021110 Coats A

62021190 Other A

**620212 Of cotton**

62021200 Of cotton A

**620213 Of man-made fibres**

62021300 Of man-made fibres A

**620219 Of other textile materials**

62021910 Coats of silk A

62021920 Coats of all other fibres A

62021990 Other A

Other:

**620291 Of wool or fine animal hair**

62029110 Wind and ski-jackets, wind-cheaters A

62029190 Other A

**620292 Of cotton**

62029210 Wind and ski-jackets, wind-cheaters A

62029290 Other A

**620293 Of man-made fibres**

62029310 Wind and ski-jackets, wind-cheaters A

62029390 Other A

**620299 Of other textile materials**

Of silk:

62029911 Wind and ski-jackets A

62029919 Other A

62029990 Other A

**6203 Men's or boys' suits, ensembles, jackets, blazers, trousers,**

**bib and brace overalls, breeches and shorts (other than**

**swimwear).**

Suits:

**620311 Of wool or fine animal hair**

62031100 Of wool or fine animal hair A

**620312 Of synthetic fibres**

62031200 Of synthetic fibres A

**620319 Of other textile materials**

62031910 Of cotton A

458

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

62031990 Other A

Ensembles:

**620322 Of cotton**

62032200 Of cotton A

**620323 Of synthetic fibres**

62032300 Of synthetic fibres A

**620329 Of other textile materials**

62032900 Of other textile materials A

Jackets and blazers:

**620331 Of wool or fine animal hair**

62033100 Of wool or fine animal hair A

**620332 Of cotton**

62033200 Of cotton A

**620333 Of synthetic fibres**

62033300 Of synthetic fibres A

**620339 Of other textile materials**

62033910 Of silk A

62033990 Other A

Trousers, bib and brace overalls, breeches and shorts:

**620341 Of wool or fine animal hair**

62034100 Of wool or fine animal hair A

**620342 Of cotton**

62034200 Of cotton A

**620343 Of synthetic fibres**

62034300 Of synthetic fibres A

**620349 Of other textile materials**

62034910 Of silk A

62034990 Other A

**6204 Women's or girls' suits, ensembles, jackets, blazers, dresses,**

**skirts, divided skirts, trousers, bib and brace overalls,**

**breeches and shorts (other than swimwear).**

Suits:

**620411 Of wool or fine animal hair**

62041100 Of wool or fine animal hair A

**620412 Of cotton**

62041200 Of cotton A

**620413 Of synthetic fibres**

62041300 Of synthetic fibres A

459

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**620419 Of other textile materials**

Of silk:

62041911 Sequinned or beaded with chattons or embroidered A

62041919 Other A

62041990 Of all other fibres A

Ensembles:

**620421 Of wool or fine animal hair**

62042100 Of wool or fine animal hair A

**620422 Of cotton**

62042210 Blouses combined with skirts, trousers or shorts A

62042290 Other A

**620423 Of synthetic fibres**

62042300 Of synthetic fibres A

**620429 Of other textile materials**

Of silk:

62042911 Sequinned or beaded A

62042919 Other A

62042990 Other A

Jackets and blazers:

**620431 Of wool or fine animal hair**

62043100 Of wool or fine animal hair A

**620432 Of cotton**

62043200 Of cotton A

**620433 Of synthetic fibres**

62043300 Of synthetic fibres A

**620439 Of other textile materials**

Of silk:

62043911 Sequinned or beaded with chattons or embroidered A

62043919 Other A

62043990 Other A

Dresses:

**620441 Of wool or fine animal hair**

62044110 House coats and like dresses A

62044120 Blazers A

62044190 Other A

**620442 Of cotton**

62044210 House coats and the like dresses A

62044220 Dresses A

460

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

62044290 Other A

**620443 Of synthetic fibres**

62044310 House coats and the like A

62044390 Other A

**620444 Of artificial fibres**

62044400 Of artificial fibres A

**620449 Of other textile materials**

Of silk:

62044911 House coats and the like dresses A

62044919 Other A

62044990 Other A

Skirts and divided skirts:

**620451 Of wool or fine animal hair**

62045100 Of wool or fine animal hair A

**620452 Of cotton**

62045200 Of cotton A

**620453 Of synthetic fibres**

62045300 Of synthetic fibres A

**620459 Of other textile materials**

62045910 Of silk A

62045990 Other A

Trousers, bib and brace overalls,breeches and shorts:

**620461 Of wool or fine animal hair**

62046110 Trousers and shorts A

62046190 Other A

**620462 Of cotton**

62046200 Of cotton A

**620463 Of synthetic fibres**

62046300 Of synthetic fibres A

**620469 Of other textile materials**

Of silk:

62046911 Sequinned or beaded or embroidered A

62046919 Other A

62046990 Other A

**6205 Men's or boys' shirts.**

**620520 Of cotton**

62052000 Of cotton A

**620530 Of man-made fibres**

461

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

62053000 Of man-made fibres A

**620590 Of other textile materials**

62059010 Of silk A

62059090 Other A

**6206 Women's or girls' blouses, shirts and shirt-blouses.**

**620610 Of silk or silk waste**

62061010 Of silk A

62061090 Other A

**620620 Of wool or fine animal hair**

62062000 Of wool or fine animal hair A

**620630 Of cotton**

62063000 Of cotton A

**620640 Of man-made fibres**

62064000 Of man made fibres A

**620690 Of other textile materials**

62069000 Of other textile materials A

**6207 Men's or boys' singlets and other vests, underpants, briefs,**

**nightshirts, pyjamas, bathrobes, dressing gowns and similar**

**articles.**

Underpants and briefs:

**620711 Of cotton**

62071100 Of cotton A

**620719 Of other textile materials**

62071910 Of synthetic fibres A

62071920 Of wool A

62071930 Of silk A

62071990 Other A

Nightshirts and pyjamas:

**620721 Of cotton**

62072110 Of cotton A

62072190 Other A

**620722 Of man-made fibres**

62072200 Of man-made fibres A

**620729 Of other textile materials**

62072900 Of other textile materials A

Other:

**620791 Of cotton**

62079110 Dressing gowns and bathrobes A

462

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

62079120 Under shirts other than hand printed A

62079190 Other A

**620799 Of other textile materials**

Of silk:

62079911 Dressing gowns and bathrobes A

62079919 Other A

Of wool:

62079921 Dressing gowns and bathrobes A

62079929 Other A

62079990 Other A

**6208 Women's or girls' singlets and other vests, slips, petticoats,**

**briefs, panties, nightdresses, pyjamas, négligés, bathrobes,**

**dressing gowns and similar articles.**

Slips and petticoats:

**620811 Of man-made fibres**

62081100 Of man-made fibres A

**620819 Of other textile materials**

62081910 Of cotton other than hand printed A

62081990 Other A

Nightdresses and pyjamas:

**620821 Of cotton**

62082100 Of cotton A

**620822 Of man-made fibres**

62082200 Of man-made fibres A

**620829 Of other textile materials**

62082910 Of silk A

62082920 Of wool A

62082990 Other A

Other:

**620891 Of cotton**

62089110 Dressing gowns and bathrobes A

62089190 Other A

**620892 Of man-made fibres**

62089210 Dressing gowns and bathrobes A

62089290 Other A

**620899 Of other textile materials**

62089910 Dressing gowns and bathrobes of wool A

62089920 Dressing gowns and bathrobes of silk A

463

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

62089990 Other A

**6209 Babies' garments and clothing accessories.**

**620920 Of cotton**

62092000 Of cotton A

**620930 Of synthetic fibres**

62093000 Of synthetic fibres A

**620990 Of other textile materials**

62099010 Of silk A

62099090 Other A

**6210 Garments, made up of fabrics of heading 56.02, 56.03, 59.03,**

**59.06 or 59.07.**

**621010 Of fabrics of heading 56.02 or 56.03**

62101000 Of fabrics of heading 5602 or 5603 A

**621020 Other garments, of the type described in subheadings**

**6201.11 to 6201.19**

62102010 Outer garments, of rubberised textile fabrics A

62102020 Outer garments, of fabrics impregnated, coated, covered or

laminated with preparations of cellulose derivatives and other

artificial plastic materials

A

62102030 Outer garments, of fabrics otherwise impregnated or coated A

62102090 Other A

**621030 Other garments, of the type described in subheadings**

**6202.11 to 6202.19**

62103010 Outer garments, of textiles impregnated, coated, covered or

laminated with preparations of cellulose derivatives and other

artificial plastic materials

A

62103020 Outer garments, of rubberised textile fabrics A

62103030 Outer garments, of fabrics otherwise impregnated A

62103090 Other A

**621040 Other men's or boys' garments**

62104010 Bullet proof jacket, bomb disposal jacket and the like A

62104090 Other A

**621050 Other women's or girls' garments**

62105000 Other women's or girls' garments A

**6211 Track suits, ski suits and swimwear; other garments.**

Swimwear:

**621111 Men's or boys'**

62111100 Men's or boys' A

464

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**621112 Women's or girls'**

62111200 Women's or girls' A

**621120 Ski suits**

62112000 Ski suits A

Other garments, men's or boys':

**621132 Of cotton**

62113200 Of cotton A

**621133 Of man-made fibres**

62113300 Of man-made fibres A

**621139 Of other textile materials**

62113900 Of other textile materials A

Other garments, women's or girls':

**621141 Of wool or fine animal hair**

62114100 Of wool or fine animal hair A

**621142 Of cotton**

62114210 Kurta and salwar with or without duppatta A

62114290 Other A

**621143 Of man-made fibres**

62114300 Of man-made fibres A

**621149 Of other textile materials**

62114900 Of other textile materials A

**6212 Brassières, girdles, corsets, braces, suspenders, garters and**

**similar articles and parts thereof, whether or not knitted or**

**crocheted.**

**621210 Brassières**

62121000 Brassieres A

**621220 Girdles and panty-girdles**

62122000 Girdles and panty-girdles A

**621230 Corselettes**

62123000 Corselettes A

**621290 Other**

62129010 Suspender belts, braces, suspender garters A

62129090 Other A

**6213 Handkerchiefs.**

**621320 Of cotton**

62132000 Of cotton A

**621390 Of other textile materials**

62139010 Of man-made fibres A

465

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

62139090 Of other textile materials A

**6214 Shawls, scarves, mufflers, mantillas, veils and the like.**

**621410 Of silk or silk waste**

62141010 Scarves of silk measuring 60 cms or less A

62141020 Shawls, scarves (exceeding 60 cms) and the like A

62141090 Other A

**621420 Of wool or fine animal hair**

62142010 Shawls A

62142020 Scarves A

62142030 Mufflers A

62142090 Other A

**621430 Of synthetic fibres**

62143000 Of synthetic fibres A

**621440 Of artificial fibres**

62144000 Of artificial fibres A

**621490 Of other textile materials**

62149010 Abrabroomal, cotton A

Chadars, cotton:

62149021 Grey A

62149022 White bleached A

62149029 Other A

Odhani, cotton:

62149031 Grey A

62149032 White bleached A

62149039 Other A

62149040 Scarves, cotton A

62149050 Shawls, mufflers and the like, of cotton A

62149060 Shawls, mufflers and the like of man-made fibres A

62149090 Other A

**6215 Ties, bow ties and cravats.**

**621510 Of silk or silk waste**

62151000 Of silk or silk waste A

**621520 Of man-made fibres**

62152000 Of man-made fibres A

**621590 Of other textile materials**

62159010 Of cotton A

62159090 Other A

**6216 Gloves, mittens and mitts.**

466

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**621600 Gloves, mittens and mitts**

62160010 Of cotton A

62160090 Other A

**6217 Other made up clothing accessories; parts of garments or of**

**clothing accessories, other than those of heading 62.12.**

**621710 Accessories**

62171010 For articles of apparel of cotton A

62171020 For articles of apparel of synthetic fibres A

62171030 For articles of apparel of wool A

62171040 For articles of apparel of silk A

62171050 For articles of apparel of regenerated fibre A

62171060 For articles of apparel of other fibres A

62171070 Stockings, socks sockettes and the like of cotton A

62171090 Other A

**621790 Parts**

62179010 Collar cuffs and the like of cotton A

62179020 Of silk A

62179030 Of wool A

62179040 Separately presented removable linings for raincoats and Other A

62179090 Other A

**6301 Blankets and travelling rugs.**

**630110 Electric blankets**

63011000 Electric blankets A

**630120 Blankets (other than electric blankets) and travelling rugs, of**

**wool or of fine animal hair**

63012000 Blankets (other than electric blankets) and travelling rugs, of

wool or fine animal hair

A

**630130 Blankets (other than electric blankets) and travelling rugs, of**

**cotton**

63013000 Blankets (other than electric blankets) and travelling rugs, of

cotton

A

**630140 Blankets (other than electric blankets) and travelling rugs, of**

**synthetic fibres**

63014000 Blankets (other than electric blankets) and travelling rugs, of

synthetic fibres

A

**630190 Other blankets and travelling rugs**

63019010 Jute blankets including blankets of blended jute A

63019090 Other A

**6302 Bed linen, table linen, toilet linen and kitchen linen.**

467

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**630210 Bed linen, knitted or crocheted**

63021010 Of cotton A

63021090 Other A

Other bed linen,printed:

**630221 Of cotton**

63022100 Of cotton A

**630222 Of man-made fibres**

63022200 Of man-made fibres A

**630229 Of other textile materials**

63022900 Of other textile materials A

Other bed linen:

**630231 Of cotton**

63023100 Of cotton A

**630232 Of man-made fibres**

63023200 Of man-made fibres A

**630239 Of other textile materials**

63023900 Of other textile materials A

**630240 Table linen, knitted or crocheted**

63024010 Of silk A

63024020 Of wool or fine animal hair A

63024030 Of cotton A

63024040 Of man-made fibres A

63024090 Other A

Other table linen:

**630251 Of cotton**

63025100 Of cotton A

**630253 Of man-made fibres**

63025300 Of man-made fibres A

**630259 Of other textile materials**

63025900 Of other textile materials A

**630260 Toilet linen and kitchen linen, of terry towelling or similar**

**terry fabrics, of cotton**

63026000 Toilet linen and kitchen linen, of terry towelling or similar terry

fabrics, of cotton

A

Other:

**630291 Of cotton**

63029100 Of cotton A

**630293 Of man-made fibres**

468

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

63029300 Of man-made fibres A

**630299 Of other textile materials**

63029900 Of other textile materials A

**6303 Curtains (including drapes) and interior blinds; curtain or**

**bed valances.**

Knitted or crocheted:

**630312 Of synthetic fibres**

63031200 Of synthetic fibres A

**630319 Of other textile materials**

63031900 Of other textile materials A

Other:

**630391 Of cotton**

63039100 Of cotton A

**630392 Of synthetic fibres**

63039200 Of synthetic fibres A

**630399 Of other textile materials**

63039910 Silk shower curtains A

63039990 Other A

**6304 Other furnishing articles, excluding those of heading 94.04.**

Bedspreads:

**630411 Knitted or crocheted**

63041100 Knitted or crocheted A

**630419 Other**

63041910 Bedsheets and bedcover, of cotton A

63041920 Bedspreads of silk A

63041930 Bedsheets and bedcovers of man-made fibres A

63041990 Other A

Other:

**630491 Knitted or crocheted**

63049110 Silk belt A

63049120 Woollen cushion cover A

63049190 Other A

**630492 Not knitted or crocheted, of cotton**

63049210 Counterpanes A

63049220 Napkins A

63049230 Pillow case and pillow slip A

63049240 Tablecloth and table cover A

63049250 Terry towel A

469

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

63049260 Towels, other than terry towel A

63049270 Mosquito nets A

63049280 Cushion covers A

63049290 Other furnishing articles A

**630493 Not knitted or crocheted, of synthetic fibres**

63049300 Not knitted or crocheted, of synthetic fibres A

**630499 Not knitted or crocheted, of other textile materials**

63049910 Silk cushion covers A

63049990 Other A

**6305 Sacks and bags, of a kind used for the packing of goods.**

**630510 Of jute or of other textile bast fibres of heading 53.03**

63051010 Jute bagging for raw cotton A

63051020 Jute corn (grains) sacks A

63051030 Jute hessian bags A

63051040 Jute sacking bags A

63051050 Jute wool sacks A

63051060 Plastic coated or paper cum polythene lined jute bags and sacks A

63051070 Paper laminated hessian jute A

63051080 Jute soil savers A

63051090 other A

**630520 Of cotton**

63052000 Of cotton A

Of man-made textile materials:

**630532 Flexible intermediate bulk containers**

63053200 Flexible intermediate bulk containers A

**630533 Other, of polyethylene or polypropylene strip or the like**

63053300 Other, of polyethylene or polypropylene strip or the like A

**630539 Other**

63053900 Other A

**630590 Of other textile materials**

63059000 Of other textile materials A

**6306 Tarpaulins, awnings and sunblinds; tents; sails for boats,**

**sailboards or landcraft; camping goods.**

Tarpaulins, awnings and sunblinds:

**630612 Of synthetic fibres**

63061200 Of synthetic fibres A

**630619 Of other textile materials**

63061910 Jute tarpaulins (including DW tarpaulin) A

470

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

63061920 Blinds or awnings of coir A

63061930 Venetian or Austrian blinds A

63061990 Other A

Tents:

**630622 Of synthetic fibres**

63062200 Of synthetic fibres A

**630629 Of other textile materials**

63062910 Of jute A

63062990 Other A

**630630 Sails**

63063000 Sails A

**630640 Pneumatic mattresses**

63064000 Pneumatic mattresses A

Other:

**630691 Of cotton**

63069100 Of cotton A

**630699 Of other textile materials**

63069900 Of other textile materials A

**6307 Other made up articles, including dress patterns.**

**630710 Floor-cloths, dish-cloths, dusters and similar cleaning cloths**

63071010 Of cotton A

63071020 Of man-made fibres A

63071090 Other A

**630720 Life-jackets and life-belts**

63072010 Of cotton A

63072090 Other A

**630790 Other**

Dress materials hand printed:

63079011 Of cotton A

63079012 Of silk A

63079013 Of man-made fibres A

63079019 Other A

63079020 Made up articles of cotton A

63079090 Other A

**6308 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.**

471

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

63080000 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

A

**6309 Worn clothing and other worn articles.**

63090000 Worn clothing and other worn articles A

**6310 Used or new rags, scrap twine, cordage, rope and cables and**

**worn out articles of twine, cordage, rope or cables, of textile**

**materials.**

**631010 Sorted**

63101010 Woollen rags A

63101020 Cotton rags A

63101030 Gunny cuttings A

63101090 Other A

Other:

**631090 Other**

63109010 Woollen rags A

63109020 Cotton rags A

63109030 Gunny cuttings A

63109040 Synthetic rags A

63109090 Other A

**6401 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.**

**640110 Footwear incorporating a protective metal toe-cap**

64011010 Of rubber X

64011090 Other X

Other footwear:

**640192 Covering the ankle but not covering the knee**

64019210 Of rubber X

64019290 Other X

**640199 Other**

64019910 Of rubber X

64019990 Other X

**6402 Other footwear with outer soles and uppers of rubber or**

**plastics.**

Sports footwear:

472

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**640212 Ski-boots, cross-country ski footwear and snowboard boots**

64021210 Of rubber X

64021290 Other X

**640219 Other**

64021910 Of rubber X

64021990 Other X

**640220 Footwear with upper straps or thongs assembled to the sole**

**by means of plugs**

64022010 Of rubber X

64022090 Other X

Other footwear:

**640291 Covering the ankle**

64029110 Of rubber X

64029190 Other X

**640299 Other**

64029910 Of rubber X

64029990 Other X

**6403 Footwear with outer soles of rubber, plastics, leather or**

**composition leather and uppers of leather.**

Sports footwear:

**640312 Ski-boots, cross-country ski footwear and snowboard boots**

64031200 Ski-boots, cross-country ski footwear and snowboard boots 10 B10

**640319 Other**

64031910 With outer soles of leather X

64031920 With outer soles of rubber X

64031990 Other X

**640320 Footwear with outer soles of leather, and uppers which**

**consist of leather straps across the instep and around the big**

**toe**

All leather, closed toe:

64032011 For men 10 B10

64032012 For women 10 B10

64032013 For children 10 B10

64032019 Other 10 B10

All leather, open toe:

64032021 For men 10 B10

64032022 For women 10 B10

64032023 For children 10 B10

473

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

64032029 Others 10 B10

64032030 Of leather soles with embroidered uppers 10 B10

64032040 Kolapuri chappals and similar footwear 10 B10

64032090 Other 10 B10

**640340 Other footwear, incorporating a protective metal toe-cap**

64034000 Other footwear, incorporating a protective metal toe-cap X

Other footwear with outer soles of leather:

**640351 Covering the ankle**

All leather shoes:

64035111 For men 10 B10

64035112 For women 10 B10

64035113 For children 10 B10

64035119 Other 10 B10

64035190 Other 10 B10

**640359 Other**

64035910 For men 10 B10

64035920 For women 10 B10

64035930 For children 10 B10

64035990 Others 10 B10

Other footwear:

**640391 Covering the ankle**

64039110 Leather boots and other footwear with rubber sole 10 B10

64039120 Leather footwear with plastic and synthetic sole 10 B10

64039190 Other 10 B10

**640399 Other**

64039910 Leather sandals with rubber sole 10 B10

64039920 Leather sandals with plastic or synthetic sole 10 B10

64039990 Other 10 B10

**6404 Footwear with outer soles of rubber, plastics, leather or**

**composition leather and uppers of textile materials.**

Footwear with outer soles of rubber or plastics:

**640411 Sports footwear; tennis shoes, basketball shoes, gym shoes,**

**training shoes and the like**

64041110 Of rubber sole with canvas upper X

64041120 Of rubber sole with leather cloth uppers X

64041190 Other X

**640419 Other**

64041910 Of rubber sole with canvas upper X

474

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

64041920 Of rubber sole with leather cloth uppers X

64041990 Other X

**640420 Footwear with outer soles of leather or composition leather**

64042000 Footwear with outer soles of leather or composition leather 10 B10

**6405 Other footwear.**

**640510 With uppers of leather or composition leather**

64051000 With uppers of leather or composition leather 10 B10

**640520 With uppers of textile materials**

64052000 With uppers of textile materials X

**640590 Other**

64059000 Other X

**6406 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.**

**640610 Uppers and parts thereof, other than stiffeners**

64061010 Embroidered uppers of textile materials 10 B10

64061020 Leather uppers (prepared) 10 B10

64061030 Goat lining 10 B10

64061040 Sheep lining 10 B10

64061090 Other 10 B10

**640620 Outer soles and heels, of rubber or plastics**

64062000 Outer soles and heels, of rubber or plastics 10 B10

Other:

**640691 Of wood**

64069100 Of wood 10 B10

**640699 Of other materials**

64069910 Leather parts of footwear, other than soles and prepared uppers 10 B10

64069920 Leather soles 10 B10

64069930 Gaiters, leggings and similar articles 10 B10

64069940 Parts of gaiters, leggings and similar articles 10 B10

64069990 Other 10 B10

**6501 Hat-forms, hat bodies and hoods of felt, neither blocked to**

**shape nor with made brims; plateaux and manchons**

**(including slit manchons), of felt.**

**650100 Hat-forms, hat bodies and hoods of felt, neither blocked to**

**shape nor with made brims; plateaux and manchons**

**(including slit manchons), of felt**

475

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

65010010 Of cotton 10 B10

65010020 Of wool and fur felt 10 B10

65010090 Other 10 B10

**6502 Hat-shapes, plaited or made by assembling strips of any**

**material, neither blocked to shape, nor with made brims, nor**

**lined, nor trimmed.**

**650200 Hat-shapes, plaited or made by assembling strips of any**

**material, neither blocked to shape, nor with made brims, nor**

**lined, nor trimmed**

65020010 Of cotton 10 B10

65020020 Of wool 10 B10

65020090 Other 10 B10

**6504 Hats and other headgear, plaited or made by assembling**

**strips of any material, whether or not lined or trimmed.**

65040000 Hats and other headgear, plaited or made by assembling strips of

any material, whether or not lined or trimmed

10 B10

**6505 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.**

**650510 Hair-nets**

65051000 Hair-nets 10 B10

**650590 Other**

65059000 Other 10 B10

**6506 Other headgear, whether or not lined or trimmed.**

**650610 Safety headgear**

65061010 Speed glass welding helmets or other helmets meant for industrial

use

10 B10

65061090 Other 10 B10

Other:

**650691 Of rubber or of plastics**

65069100 Of rubber or of plastics 10 B10

**650699 Of other materials**

65069900 Of other materials 10 B10

**6507 Head-bands, linings, covers, hat foundations, hat frames,**

**peaks and chinstraps, for headgear.**

65070000 Head-bands, linings, covers, hat foundations, hat frames, peaks

and chinstraps, for headgear

10 B10

476

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**6601 Umbrellas and sun umbrellas (including walking-stick**

**umbrellas, garden umbrellas and similar umbrellas).**

**660110 Garden or similar umbrellas**

66011000 Garden or similar umbrellas 10 B10

Other:

**660191 Having a telescopic shaft**

66019100 Having a telescopic shaft 10 B10

**660199 Other**

66019900 Other 10 B10

**6602 Walking-sticks, seat-sticks, whips, riding-crops and the like.**

66020000 Walking-sticks, seat-sticks, whips, riding-crops and the like 10 B10

**6603 Parts, trimmings and accessories of articles of heading 66.01**

**or 66.02.**

**660320 Umbrella frames, including frames mounted on shafts**

**(sticks)**

66032000 Umbrella frames, including frames mounted on shafts (sticks) 10 B10

**660390 Other**

66039010 Umbrella ribs 10 B10

66039090 Other 10 B10

**6701 Skins and other parts of birds with their feathers or down,**

**feathers, parts of feathers, down and articles thereof (other**

**than goods of heading 05.05 and worked quills and scapes).**

**670100 Skins and other parts of birds with their feathers or down,**

**feathers, parts of feathers, down and articles thereof (other**

**than goods of heading 05.05 and worked quills and scapes)**

67010010 Feather dusters 10 B10

67010090 Other 10 B10

**6702 Artificial flowers, foliage and fruit and parts thereof; articles**

**made of artificial flowers, foliage or fruit.**

**670210 Of plastics**

67021010 Decorative plants 10 B10

67021090 Other 10 B10

**670290 Of other materials**

67029010 Of jute 10 B10

67029090 Other 10 B10

**6703 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.**

477

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**670300 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**

67030010 Human hair, dressed thinned, bleached or otherwise worked 10 B10

67030020 Wool or other animal hair or other textile materials, prepared for

use in making wigs or the like

10 B10

**6704 Wigs, false beards, eyebrows and eyelashes, switches and the**

**like, of human or animal hair or of textile materials; articles**

**of human hair not elsewhere specified or included.**

Of synthetic textile materials:

**670411 Complete wigs**

67041100 Complete wigs 10 B10

**670419 Other**

67041910 Hair nets 10 B10

67041990 Other 10 B10

**670420 Of human hair**

67042010 Wigs 10 B10

67042020 Hair nets 10 B10

67042090 Other 10 B10

**670490 Of other materials**

67049000 Of other materials 10 B10

**6801 Setts, curbstones and flagstones, of natural stone (except**

**slate).**

68010000 Setts, curbstones and flagstones, of natural stone (except slate) 10 B10

**6802 Worked monumental or building stone (except slate) and**

**articles thereof, other than goods of heading 68.01; mosaic**

**cubes and the like, of natural stone (including slate), whether**

**or not on a backing; artificially coloured granules, chippings**

**and powder, of natural stone (including slate).**

**680210 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**

68021000 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

10 B10

478

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other monumental or building stone and articles thereof, simply

cut or sawn,with a flat or even surface:

**680221 Marble, travertine and alabaster**

68022110 Marble blocks or tiles 10 B10

68022120 Marble monumental stone 10 B10

68022190 Other 10 B10

**680223 Granite**

68022310 Granite blocks or tiles 10 B10

68022390 Other 10 B10

**680229 Other stone**

68022900 Other stone 10 B10

Other:

**680291 Marble, travertine and alabaster**

68029100 Marble, travertine and alabaster 10 B10

**680292 Other calcareous stone**

68029200 Other calcareous stone 10 B10

**680293 Granite**

68029300 Granite 10 B10

**680299 Other stone**

68029900 Other stone 10 B10

**6803 Worked slate and articles of slate or of agglomerated slate.**

68030000 Worked slate and articles of slate or of agglomerated slate 10 B10

**6804 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.**

**680410 Millstones and grindstones for milling, grinding or pulping**

68041000 Millstones and grindstones for milling, grinding or pulping 10 B10

Other millstones, grindstones, grinding wheels and the like:

**680421 Of agglomerated synthetic or natural diamond**

68042110 Diamond impregnated wheels 10 B10

68042190 Other 10 B10

**680422 Of other agglomerated abrasives or of ceramics**

68042210 Grinding wheels of synthetic abrasives 10 B10

68042220 Grinding wheels of other materials 10 B10

68042290 Other 10 B10

479

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**680423 Of natural stone**

68042310 Grinding wheels made of natural stone 10 B10

68042390 Other 10 B10

**680430 Hand sharpening or polishing stones**

68043010 Polishing stones 10 B10

68043020 Sharpening stones 10 B10

**6805 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.**

**680510 On a base of woven textile fabric only**

68051010 Abrasive cloth 10 B10

68051090 Other 10 B10

**680520 On a base of paper or paperboard only**

68052010 Emery or corundum coated paper 10 B10

68052020 Flint coated paper 10 B10

68052030 Glass or sand coated paper 10 B10

68052040 Other abrasive paper 10 B10

68052090 Other 10 B10

**680530 On a base of other materials**

68053000 On a base of other materials 10 B10

**6806 Slag wool, rock wool and similar mineral wools; exfoliated**

**vermiculite, expanded clays, foamed slag and similar**

**expanded mineral materials; mixtures and articles of heatinsulating,**

**sound-insulating or sound-absorbing mineral**

**materials, other than those of heading 68.11 or 68.12 or of**

**Chapter 69.**

**680610 Slag wool, rock wool and similar mineral wools (including**

**intermixtures thereof), in bulk, sheets or rolls**

68061000 Slag wool, rock wool and similar mineral wools (including

intermixtures thereof) in bulk, sheets or rolls

10 B10

**680620 Exfoliated vermiculite, expanded clays, foamed slag and**

**similar expanded mineral materials (including intermixtures**

**thereof)**

68062000 Exfoliated vermiculite, expanded clays, foamed slag and similar

expanded mineral materials (including intermixtures thereof)

10 B10

**680690 Other**

68069000 Other 10 B10

480

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**6807 Articles of asphalt or of similar material (for example,**

**petroleum bitumen or coal tar pitch).**

**680710 In rolls**

68071010 Tarfelt roofing 10 B10

68071090 Other 10 B10

**680790 Other**

68079010 Tarfelt roofing 10 B10

68079090 Other 10 B10

**6808 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.**

68080000 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

10 B10

**6809 Articles of plaster or of compositions based on plaster.**

Boards, sheets, panels, tiles and similar articles, not ornamented:

**680911 Faced or reinforced with paper or paperboard only**

68091100 Faced or reinforced with paper or paperboard only 10 B10

**680919 Other**

68091900 Other 10 B10

**680990 Other articles**

68099000 Other articles 10 B10

**6810 Articles of cement, of concrete or of artificial stone, whether**

**or not reinforced.**

Tiles,flagstones, bricks and similar articles:

**681011 Building blocks and bricks**

68101110 Cement bricks 10 B10

68101190 Other 10 B10

**681019 Other**

68101910 Cement tiles for mosaic 10 B10

68101990 Other 10 B10

Other articles:

**681091 Prefabricated structural components for building or civil**

**engineering**

68109100 Prefabricated structural components for building or civil

engineering

10 B10

481

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**681099 Other**

68109910 Concrete boulder 10 B10

68109990 Other 10 B10

**6811 Articles of asbestos-cement, of cellulose fibre-cement or the**

**like.**

**681140 Containing asbestos**

68114010 Asbestos-cement sheets 10 B10

68114020 Asbestos-cement tiles 10 B10

68114090 Other 10 B10

Not containing asbestos:

**681181 Corrugated sheets**

68118100 Corrugated sheets 10 B10

**681182 Other sheets, panels, tiles and similar articles**

68118200 Other sheets, panels, tiles and similar articles 10 B10

**681183 Tubes, pipes and tube or pipe fittings**

68118300 Tubes, pipes and tube or pipe fittings 10 B10

**681189 Other articles**

68118900 Other articles 10 B10

**6812 Fabricated asbestos fibres; mixtures with a basis of asbestos**

**or with a basis of asbestos and magnesium carbonate;**

**articles of such mixtures or of asbestos (for example, thread,**

**woven fabric, clothing, headgear, footwear, gaskets), whether**

**or not reinforced, other than goods of heading 68.11 or 68.13.**

**681280 Of crocidolite**

68128000 Of crocidolite 10 B10

Other:

**681291 Clothing, clothing accessories, footwear and headgear**

68129100 Clothing, clothing accessories, footwear and headgear X

**681292 Paper, millboard and felt**

Millboard:

68129211 Asbestos 10 B10

68129219 Other 10 B10

68129290 Other 10 B10

**681293 Compressed asbestos fibre jointing, in sheets or rolls**

68129300 Compressed asbestos fibre jointing, in sheets or rolls 10 B10

**681299 Other**

Lagging compounds:

482

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

68129911 Asbestos 10 B10

68129919 Other 10 B10

Asbestos packing joints and gaskets:

68129921 Packing joints 10 B10

68129922 Gaskets 10 B10

68129990 Other 10 B10

**6813 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.**

**681320 Containing asbestos**

68132010 Brake linings and pads X

68132090 Asbestos friction materials X

Not containing asbestos:

**681381 Brake linings and pads**

68138100 Brake linings and pads 10 B10

**681389 Other**

68138900 Other X

**6814 Worked mica and articles of mica, including agglomerated**

**or reconstituted mica, whether or not on a support of paper,**

**paperboard or other materials.**

**681410 Plates, sheets and strips of agglomerated or reconstituted**

**mica, whether or not on a support**

68141010 Cut mica condenser films or plates 10 B10

68141020 Sheets and strips cut to shape 10 B10

68141030 Washers and discs 10 B10

68141090 Other 10 B10

**681490 Other**

68149010 Mica stacked units 10 B10

68149020 Silvered mica, capacitor plates or silvered mica plates 10 B10

68149030 Micanite and all sorts of built up mica 10 B10

68149040 Micapaper or reconstituted mica paper 10 B10

68149050 Moulded glass bonded or glass bonded mica 10 B10

68149060 Mica bricks 10 B10

68149090 Other 10 B10

483

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**6815 Articles of stone or of other mineral substances (including**

**carbon fibres, articles of carbon fibres and articles of peat),**

**not elsewhere specified or included.**

**681510 Non-electrical articles of graphite or other carbon**

68151010 Graphite filter candle 10 B10

68151020 Non-electrical articles of graphite 10 B10

68151090 Other 10 B10

**681520 Articles of peat**

68152000 Articles of peat 10 B10

Other articles:

**681591 Containing magnesite, dolomite or chromite**

68159100 Containing magnesite, dolomite or chromite 10 B10

**681599 Other**

68159910 Bricks and tiles of fly ash 10 B10

68159920 Sanitary wares, kitchen wares and other made up articles of fly

ash

10 B10

68159990 Other 10 B10

**6901 Bricks, blocks, tiles and other ceramic goods of siliceous fossil**

**meals (for example, kieselguhr, tripolite or diatomite) or of**

**similar siliceous earths.**

**690100 Bricks, blocks, tiles and other ceramic goods of siliceous fossil**

**meals (for example, kieselguhr, tripolite or diatomite) or of**

**similar siliceous earths**

69010010 Bricks 10 B10

69010020 Blocks 10 B10

69010030 Tiles 10 B10

69010090 Other 10 B10

**6902 Refractory bricks, blocks, tiles and similar refractory**

**ceramic constructional goods, other than those of siliceous**

**fossil meals or similar siliceous earths.**

**690210 Containing by weight, singly or together, more than 50 % of**

**the elements Mg, Ca or Cr, expressed as MgO, CaO or**

**Cr2O3**

69021010 Magnesite bricks and shapes 10 B10

69021020 Chrome magnesite bricks 10 B10

69021030 Magnesite chrome bricks and shapes 10 B10

69021040 Magnesia carbon bricks shapes 10 B10

69021050 Direct bonded basic bricks and shapes 10 B10

69021090 Other 10 B10

484

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**690220 Containing by weight more than 50 % of alumina (Al2O3), of**

**silica (SiO2) or of a mixture or compound of these products**

69022010 Silica bricks and shapes 10 B10

69022020 High alumina bricks and shapes 10 B10

69022030 Alumina carbon bricks and shapes 10 B10

69022040 Silicon Carbide bricks and shapes 10 B10

69022050 Mullite bricks 10 B10

69022090 Other 10 B10

**690290 Other**

69029010 Fire clay bricks and shapes X

69029020 Graphite bricks and shapes X

69029030 Vermiculate insulation bricks X

69029040 Clay graphite stopper heads X

69029090 Other X

**6903 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.**

**690310 Containing by weight more than 50 % of graphite or other**

**carbon or of a mixture of these products**

69031010 Magnesia carbon bricks, shapes and graphetised alumina X

69031090 Other X

**690320 Containing by weight more than 50 % of alumina (Al2O3) or**

**of a mixture or compound of alumina and of silica (SiO2)**

69032010 Silicon carbide crucibles 10 B10

69032090 Other 10 B10

**690390 Other**

69039010 Zircon or zircon-mullite refractories 10 B10

69039020 Basalt tiles 10 B10

69039030 Ceramic fibres 10 B10

69039040 Monolithics or castables (fire-clay, basic, silica, high alumina,

insulating)

10 B10

69039090 Other 10 B10

**6904 Ceramic building bricks, flooring blocks, support or filler**

**tiles and the like.**

**690410 Building bricks**

69041000 Building bricks 10 B10

**690490 Other**

485

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

69049000 Other 10 B10

**6905 Roofing tiles, chimney-pots, cowls, chimney liners,**

**architectural ornaments and other ceramic constructional**

**goods.**

**690510 Roofing tiles**

69051000 Roofing tiles 10 B10

**690590 Other**

69059000 Other 10 B10

**6906 Ceramic pipes, conduits, guttering and pipe fittings.**

69060000 Ceramic pipes, conduits, guttering and pipe fittings X

**6907 Unglazed ceramic flags and paving, hearth or wall tiles;**

**unglazed ceramic mosaic cubes and the like, whether or not**

**on a backing.**

**690710 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**

69071010 Vitrified tiles, whether polished or not 10 B10

69071090 Other 10 B10

**690790 Other**

69079010 Vitrified tiles, whether polished or not 10 B10

69079090 Other 10 B10

**6908 Glazed ceramic flags and paving, hearth or wall tiles; glazed**

**ceramic mosaic cubes and the like, whether or not on a**

**backing.**

**690810 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**

69081010 Ceramic mosaic cubes 10 B10

69081020 Ceramic mosaic tiles 10 B10

69081090 Other 10 B10

**690890 Other**

69089010 Ceramic mosaic cubes 10 B10

69089020 Ceramic mosaic tiles 10 B10

69089090 Other 10 B10

**6909 Ceramic wares for laboratory, chemical or other technical**

**uses; ceramic troughs, tubs and similar receptacles of a kind**

**used in agriculture; ceramic pots, jars and similar articles of**

**a kind used for the conveyance or packing of goods.**

Ceramic wares for laboratory, chemical or other technical uses:

486

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**690911 Of porcelain or china**

69091100 Of porcelain or china 10 B10

**690912 Articles having a hardness equivalent to 9 or more on the**

**Mohs scale**

69091200 Articles having a hardness equivalent to 9 or more on the Mohs

scale

10 B10

**690919 Other**

69091910 Ceramic filter candle 10 B10

69091990 Other 10 B10

**690990 Other**

69099000 Other 10 B10

**6910 Ceramic sinks, wash basins, wash basin pedestals, baths,**

**bidets, water closet pans, flushing cisterns, urinals and**

**similar sanitary fixtures.**

**691010 Of porcelain or china**

69101000 Of porcelain or china 10 B10

**691090 Other**

69109000 Other 10 B10

**6911 Tableware, kitchenware, other household articles and toilet**

**articles, of porcelain or china.**

**691110 Tableware and kitchenware**

Tableware:

69111011 Of bone china and soft porcelain 10 B10

69111019 Other 10 B10

Kitchenware:

69111021 Of bone china and soft porcelain 10 B10

69111029 Other 10 B10

**691190 Other**

69119010 Toilet articles 10 B10

69119020 Water filters of a capacity not exceeding 40 litres 10 B10

69119090 Other 10 B10

**6912 Ceramic tableware, kitchenware, other household articles**

**and toilet articles, other than of porcelain or china.**

**691200 Ceramic tableware, kitchenware, other household articles**

**and toilet articles, other than of porcelain or china**

69120010 Tableware 10 B10

69120020 Kitchenware 10 B10

69120030 Toilet articles 10 B10

487

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

69120040 Clay articles 10 B10

69120090 Other 10 B10

**6913 Statuettes and other ornamental ceramic articles.**

**691310 Of porcelain or china**

69131000 Of porcelain or china 10 B10

**691390 Other**

69139000 Other 10 B10

**6914 Other ceramic articles.**

**691410 Of porcelain or china**

69141000 Of porcelain or china 10 B10

**691490 Other**

69149000 Other 10 B10

**7001 Cullet and other waste and scrap of glass; glass in the mass.**

**700100 Cullet and other waste and scrap of glass; glass in the mass**

70010010 Cullet and other waste and scrap of glass 5 B10

70010020 Enamel glass in the mass 10 B10

70010090 Other 10 B10

**7002 Glass in balls (other than microspheres of heading 70.18),**

**rods or tubes, unworked.**

**700210 Balls**

70021000 Balls 10 B10

**700220 Rods**

70022010 Enamel glass rods 10 B10

70022090 Other 10 B10

Tubes:

**700231 Of fused quartz or other fused silica**

70023100 Of fused quartz or other fused silica 10 B10

**700232 Of other glass having a linear coefficient of expansion not**

**exceeding 5 x 10-6 per Kelvin within a temperature range of 0**

**ºC to 300 ºC**

70023200 Of other glass having a linear coefficient of expansion not

exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ºC

to 300 ºC

10 B10

**700239 Other**

70023900 Other 10 B10

**7003 Cast glass and rolled glass, in sheets or profiles, whether or**

**not having an absorbent, reflecting or non-reflecting layer,**

**but not otherwise worked.**

488

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Non-wired sheets:

**700312 Coloured throughout the mass (body tinted), opacified,**

**flashed or having an absorbent, reflecting or non-reflecting**

**layer**

70031210 Tinted 10 B10

70031290 Other 10 B10

**700319 Other**

70031910 Tinted 10 B10

70031990 Other 10 B10

**700320 Wired sheets**

70032010 Tinted 10 B10

70032090 Other 10 B10

**700330 Profiles**

70033010 Tinted 10 B10

70033090 Other 10 B10

**7004 Drawn glass and blown glass, in sheets, whether or not**

**having an absorbent, reflecting or non-reflecting layer, but**

**not otherwise worked.**

**700420 Glass, coloured throughout the mass (body tinted), opacified,**

**flashed or having an absorbent, reflecting or non-reflecting**

**layer**

Window glass(sheet glass):

70042011 Tinted 10 B10

70042019 Other 10 B10

Other:

70042091 Tinted 10 B10

70042099 Other 10 B10

**700490 Other glass**

Window glass(sheet glass):

70049011 Tinted 10 B10

70049019 Other 10 B10

Other:

70049091 Tinted 10 B10

70049099 Other 10 B10

**7005 Float glass and surface ground or polished glass, in sheets,**

**whether or not having an absorbent, reflecting or nonreflecting**

**layer, but not otherwise worked.**

489

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**700510 Non-wired glass, having an absorbent, reflecting or nonreflecting**

**layer**

70051010 Tinted 10 B10

70051090 Other 10 B10

Other non-wired glass:

**700521 Coloured throughout the mass (body tinted), opacified,**

**flashed or merely surface ground**

70052110 Tinted 10 B10

70052190 Other 10 B10

**700529 Other**

70052910 Tinted 10 B10

70052990 Other 10 B10

**700530 Wired glass**

70053010 Tinted X

70053090 Other X

**7006 Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked,**

**engraved, drilled, enamelled or otherwise worked, but not**

**framed or fitted with other materials.**

70060000 Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked,

engraved, drilled, enamelled or otherwise worked, but not framed

or fitted with other materials

10 B10

**7007 Safety glass, consisting of toughened (tempered) or**

**laminated glass.**

Toughened (tempered) safety glass:

**700711 Of size and shape suitable for incorporation in vehicles,**

**aircraft, spacecraft or vessels**

70071100 Of size and shape suitable for incorporation in vehicles, aircraft,

spacecraft or vessels

10 B10

**700719 Other**

70071900 Other X

Laminated safety glass:

**700721 Of size and shape suitable for incorporation in vehicles,**

**aircraft, spacecraft or vessels**

70072110 Bullet proof glass 10 B10

70072190 Other 10 B10

**700729 Other**

70072900 Other 10 B10

**7008 Multiple-walled insulating units of glass.**

**700800 Multiple-walled insulating units of glass**

490

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

70080010 Glazed glass, double walled 10 B10

70080020 Glazed glass, multiple walled 10 B10

70080090 Other 10 B10

**7009 Glass mirrors, whether or not framed, including rear-view**

**mirrors.**

**700910 Rear-view mirrors for vehicles**

70091010 Prismatic rear-view mirror for vehicles 10 B10

70091090 Other 10 B10

Other:

**700991 Unframed**

70099100 Unframed 10 B10

**700992 Framed**

70099200 Framed X

**7010 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.**

**701010 Ampoules**

70101000 Ampoules 10 B10

**701020 Stoppers, lids and other closures**

70102000 Stoppers, lids and other closures 10 B10

**701090 Other**

70109000 Other 10 B10

**7011 Glass envelopes (including bulbs and tubes), open, and glass**

**parts thereof, without fittings, for electric lamps, cathode-ray**

**tubes or the like.**

**701110 For electric lighting**

70111010 Glass envelopes for fluorescent lamps 10 B10

70111020 Glass envelopes for filament lamps 10 B10

70111090 Other 10 B10

**701120 For cathode-ray tubes**

70112000 For cathode-ray tubes X

**701190 Other**

70119010 Glass envelopes for electronic valves 10 B10

70119090 Other 10 B10

**7013 Glassware of a kind used for table, kitchen, toilet, office,**

**indoor decoration or similar purposes (other than that of**

**heading 70.10 or 70.18).**

491

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**701310 Of glass-ceramics**

70131000 Of glass-ceramics 10 B10

Stemware drinking glasses, other than of glass-ceramics:

**701322 Of lead crystal**

70132200 Of lead crystal 10 B10

**701328 Other**

70132800 Other 10 B10

Other drinking glasses, other than of glass-ceramics:

**701333 Of lead crystal**

70133300 Of lead crystal 10 B10

**701337 Other**

70133700 Other 10 B10

Glassware of a kind used for table(other than drinking glasses) or

kitchen purposes, other than of glass-ceramics:

**701341 Of lead crystal**

70134100 Of lead crystal 10 B10

**701342 Of glass having a linear coefficient of expansion not**

**exceeding 5 x 10-6 per Kelvin within a temperature range of 0**

**ºC to 300 ºC**

70134200 Of glass having a linear coefficient of expansion not exceeding 5

x 10-6 per Kelvin within a temperature range of 0 ºC to 300 ºC

10 B10

**701349 Other**

70134900 Other X

Other glassware:

**701391 Of lead crystal**

70139100 Of lead crystal 10 B10

**701399 Other**

70139900 Other 10 B10

**7014 Signalling glassware and optical elements of glass (other**

**than those of heading 70.15), not optically worked.**

**701400 Signalling glassware and optical elements of glass (other**

**than those of heading 70.15), not optically worked**

70140010 Signalling glassware 10 B10

70140020 Optical elements 10 B10

**7015 Clock or watch glasses and similar glasses, glasses for noncorrective**

**or corrective spectacles, curved, bent, hollowed or**

**the like, not optically worked; hollow glass spheres and their**

**segments, for the manufacture of such glasses.**

**701510 Glasses for corrective spectacles**

492

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

70151010 Ophthalmic rough blanks 10 B10

70151020 Flint button 10 B10

70151090 Other 10 B10

**701590 Other**

70159010 Clock and watch glasses and similar glasses, curved, bent,

hollowed and the like, glass spheres and segments of spheres for

the manufacture of such glasses

10 B10

70159020 Glass for sun glasses 10 B10

70159090 Other 10 B10

**7016 Paving blocks, slabs, bricks, squares, tiles and other articles**

**of pressed or moulded glass, whether or not wired, of a kind**

**used for building or construction purposes; glass cubes and**

**other glass smallwares, whether or not on a backing, for**

**mosaics or similar decorative purposes; leaded lights and the**

**like; multicellular or foam glass in blocks, panels, plates,**

**shells or similar forms.**

**701610 Glass cubes and other glass smallwares, whether or not on a**

**backing, for mosaics or similar decorative purposes**

70161000 Glass cubes and other glass smallwares, whether or not on a

backing, for mosaics or similar decorative purposes

10 B10

**701690 Other**

70169000 Other 10 B10

**7017 Laboratory, hygienic or pharmaceutical glassware, whether**

**or not graduated or calibrated.**

**701710 Of fused quartz or other fused silica**

70171000 Of fused quartz or other fused silica 10 B10

**701720 Of other glass having a linear coefficient of expansion not**

**exceeding 5 x 10-6 per Kelvin within a temperature range of 0**

**ºC to 300 ºC**

70172000 Of other glass having a linear coefficient of expansion not

exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ºC

to 300 ºC

10 B10

**701790 Other**

70179010 Graduated or calibrated laboratory glassware 10 B10

70179020 Pharmaceutical glassware 10 B10

70179030 Hygienic glassware 10 B10

70179090 Other 10 B10

493

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**7018 Glass beads, imitation pearls, imitation precious or**

**semiprecious 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.**

**701810 Glass beads, imitation pearls, imitation precious or**

**semiprecious stones and similar glass smallwares**

70181010 Bangles 10 B10

70181020 Beads 10 B10

70181090 Other 10 B10

**701820 Glass microspheres not exceeding 1 mm in diameter**

70182000 Glass microspheres not exceeding 1 mm in diameter 10 B10

**701890 Other**

70189010 Glass Statues 10 B10

70189090 Other 10 B10

**7019 Glass fibres (including glass wool) and articles thereof (for**

**example, yarn, woven fabrics).**

Slivers, rovings, yarn and chopped strands:

**701911 Chopped strands, of a length of not more than 50 mm**

70191100 Chopped strands, of a length of not more than 50 mm 10 B10

**701912 Rovings**

70191200 Rovings 10 B10

**701919 Other**

70191900 Other 10 B10

Thin sheets (voiles),webs,mats,mattresses,boards and similar

non-woven products:

**701931 Mats**

70193100 Mats 10 B10

**701932 Thin sheets (voiles)**

70193200 Thin sheets (voiles) 10 B10

**701939 Other**

70193900 Other 10 B10

**701940 Woven fabrics of rovings**

70194000 Woven fabrics of rovings 10 B10

Other woven fabrics:

**701951 Of a width not exceeding 30 cm**

494

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

70195100 Of a width not exceeding 30 cm 10 B10

**701952 Of a width exceeding 30 cm, plain weave, weighing less than**

**250 g/m², of filaments measuring per single yarn not more**

**than 136 tex**

70195200 Of a width exceeding 30 cm, plain weave, weighing less than 250

g/sq. metre, of filaments measuring per single yarn not more than

136 tex

10 B10

**701959 Other**

70195900 Other 10 B10

**701990 Other**

70199010 Glass wool or glass fibre 10 B10

70199090 Other 10 B10

**7020 Other articles of glass.**

**702000 Other articles of glass**

Glass shells,glass globes and glass founts:

70200011 Globes for lamps and lanterns 10 B10

70200012 Founts for kerosene wick lamps 10 B10

70200019 Other 10 B10

Glass chimneys:

70200021 For lamps and lanterns 10 B10

70200029 Other 10 B10

70200090 Other 10 B10

**7101 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.**

**710110 Natural pearls**

71011010 Unworked 10 B10

71011020 Worked 10 B10

Cultured pearls:

**710121 Unworked**

71012100 Unworked 10 B10

**710122 Worked**

71012200 Worked 10 B10

**7102 Diamonds, whether or not worked, but not mounted or set.**

71021000 Unsorted 10 B10

Industrial:

**710221 Unworked or simply sawn, cleaved or bruted**

71022110 Sorted 10 B10

495

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

71022120 Unsorted 10 B10

**710229 Other**

71022910 Crushed 10 B10

71022990 Other 10 B10

Non-industrial:

**710231 Unworked or simply sawn, cleaved or bruted**

71023100 Unworked or simply sawn, cleaved or bruted 10 B10

**710239 Other**

71023910 Diamond, cut or otherwise worked but not mounted or set 10 B10

71023990 Other 10 B10

**7103 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.**

**710310 Unworked or simply sawn or roughly shaped**

Precious stones:

71031011 Emerald 10 B10

71031012 Ruby and sapphire 10 B10

71031019 Other 10 B10

Semi-precious stones:

71031021 Feldspar (Moon stone) 10 B10

71031022 Garnet 10 B10

71031023 Agate 10 B10

71031024 Green aventurine 10 B10

71031029 Other 10 B10

Otherwise worked:

**710391 Rubies, sapphires and emeralds**

71039100 Ruby, sapphire and emeralds 10 B10

**710399 Other**

71039910 Feldspar (Moon stone) 10 B10

71039920 Garnet 10 B10

71039930 Agate 10 B10

71039940 Chalcedony 10 B10

71039990 Other 10 B10

496

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**7104 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 semiprecious**

**stones, temporarily strung for convenience of**

**transport.**

**710410 Piezo-electric quartz**

71041000 Piezo-electric quartz 10 B10

**710420 Other, unworked or simply sawn or roughly shaped**

71042000 Other, unworked or simply sawn or roughly shaped 10 B10

**710490 Other**

71049000 Other 10 B10

**7105 Dust and powder of natural or synthetic precious or semiprecious**

**stones.**

**710510 Of diamonds**

71051000 Of diamond 10 B10

**710590 Other**

71059000 Other 10 B10

**7106 Silver (including silver plated with gold or platinum),**

**unwrought or in semi-manufactured forms, or in powder**

**form.**

**710610 Powder**

71061000 Powder 10 B10

Other:

**710691 Unwrought**

71069100 Unwrought 10 B10

**710692 Semi-manufactured**

71069210 Sheets, plates, strips, tubes and pipes 10 B10

71069290 Other 10 B10

**7107 Base metals clad with silver, not further worked than semimanufactured.**

71070000 Base metals clad with silver, not further worked than semimanufactured

10 B10

**7108 Gold (including gold plated with platinum) unwrought or in**

**semi-manufactured forms, or in powder form.**

Non-monetary:

**710811 Powder**

71081100 Powder 10 B10

**710812 Other unwrought forms**

71081200 Other unwrought forms 10 B10

497

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**710813 Other semi-manufactured forms**

71081300 Other semi- manufactured forms 10 B10

**710820 Monetary**

71082000 Monetary 10 B10

**7109 Base metals or silver, clad with gold, not further worked**

**than semi-manufactured.**

71090000 Base metals or silver, clad with gold, not further worked than

semi-manufactured

10 B10

**7110 Platinum, unwrought or in semi-manufactured forms, or in**

**powder form.**

Platinum:

**711011 Unwrought or in powder form**

71101110 Unwrought form 10 B10

71101120 In powder form 10 B10

**711019 Other**

71101900 Other 10 B10

Palladium:

**711021 Unwrought or in powder form**

71102100 Unwrought or in powder form 10 B10

**711029 Other**

71102900 Other 10 B10

Rhodium:

**711031 Unwrought or in powder form**

71103100 Unwrought or in powder form 10 B10

**711039 Other**

71103900 Other 10 B10

Iridium, osmium and ruthenium:

**711041 Unwrought or in powder form**

71104100 Unwrought or in powder form 10 B10

**711049 Other**

71104900 Other 10 B10

**7111 Base metals, silver or gold, clad with platinum, not further**

**worked than semi-manufactured.**

71110000 Base metals, silver or gold, clad with platinum, not further

worked than semi-manufactured

10 B10

498

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**7112 Waste and scrap of precious metal or of metal clad with**

**precious metal; other waste and scrap containing precious**

**metal compounds, of a kind used principally for the recovery**

**of precious metal.**

**711230 Ash containing precious metal or precious metal compounds**

71123000 Ash containing precious metal or precious metal compounds 10 B10

Other:

**711291 Of gold, including metal clad with gold but excluding**

**sweepings containing other precious metals**

71129100 Of gold, including metal clad with gold but excluding sweepings

containing other precious metals

10 B10

**711292 Of platinum, including metal clad with platinum but**

**excluding sweepings containing other precious metals**

71129200 Of platinum, including metal clad with platinum but excluding

sweepings containing other precious metals

10 B10

**711299 Other**

71129910 Of silver, including metal clad with silver but excluding

sweepings containing other precious metals

10 B10

71129920 Sweepings containing gold or silver 10 B10

71129990 Other 10 B10

**7113 Articles of jewellery and parts thereof, of precious metal or of**

**metal clad with precious metal.**

Of precious metal whether or not plated or clad with precious

metal:

**711311 Of silver, whether or not plated or clad with other precious**

**metal**

71131110 Jewellery with filigree work 10 B10

71131120 Jewellery studded with gems 10 B10

71131130 Other articles of Jewellery 10 B10

71131190 Parts 10 B10

**711319 Of other precious metal, whether or not plated or clad with**

**precious metal**

71131910 Of gold, unstudded 10 B10

71131920 Of gold, set with pearls 10 B10

71131930 Of gold, set with diamonds 10 B10

71131940 Of gold, set with other precious and semi-precious stones 10 B10

71131950 Of platinum, unstudded 10 B10

71131960 Parts 10 B10

71131990 Other 10 B10

499

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**711320 Of base metal clad with precious metal**

71132000 Of base metal clad with precious metal 10 B10

**7114 Articles of goldsmiths' or silversmiths' wares and parts**

**thereof, of precious metal or metal clad with precious metal.**

Of precious metal whether or not plated or clad with precious

metal:

**711411 Of silver, whether or not plated or clad with other precious**

**metal**

71141110 Articles 10 B10

71141120 Parts 10 B10

**711419 Of other precious metal, whether or not plated or clad with**

**precious metal**

71141910 Articles of gold 10 B10

71141920 Articles of platinum 10 B10

71141930 Parts 10 B10

**711420 Of base metal clad with precious metal**

71142010 Articles clad with gold 10 B10

71142020 Other articles 10 B10

71142030 Parts 10 B10

**7115 Other articles of precious metal or of metal clad with**

**precious metal.**

**711510 Catalysts in the form of wire cloth or grill, of platinum**

71151000 Catalysts in the from of wire cloth or grill, of platinum 10 B10

**711590 Other**

71159010 Laboratory and industrial articles of precious metal 10 B10

71159020 Spinneret’s made mainly of gold 10 B10

71159090 Other 10 B10

**7116 Articles of natural or cultured pearls, precious or semiprecious**

**stones (natural, synthetic or reconstructed).**

**711610 Of natural or cultured pearls**

71161000 Of natural or cultured pearls 10 B10

**711620 Of precious or semi-precious stones (natural, synthetic or**

**reconstructed)**

71162000 Of precious or semi-precious stones (natural, synthetic or

reconstructed)

10 B10

**7117 Imitation jewellery.**

Of base metal, whether or not plated with precious metal:

**711711 Cuff-links and studs**

71171100 Cuff-links and studs 10 B10

500

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**711719 Other**

71171910 Bangles 10 B10

71171920 German silver jewellery 10 B10

71171990 Other 10 B10

**711790 Other**

71179010 Jewellery studded with imitation pearls or imitation or synthetic

stones

10 B10

71179090 Other 10 B10

**7118 Coin.**

**711810 Coin (other than gold coin), not being legal tender**

71181000 Coin (other than gold coin), not being legal tender 10 B10

**711890 Other**

71189000 Other 10 B10

**7201 Pig iron and spiegeleisen in pigs, blocks or other primary**

**forms.**

**720110 Non-alloy pig iron containing by weight 0.5 % or less of**

**phosphorus**

72011000 Non-alloy pig iron containing by weight 0.5% or less of

phosphorus

5 B5

**720120 Non-alloy pig iron containing by weight more than 0.5 % of**

**phosphorus**

72012000 Non-alloy pig iron containing by weight more than 0.5% of

phosphorus

5 B10

**720150 Alloy pig iron; spiegeleisen**

72015010 Cast iron 5 B5

72015090 Other 5 B5

**7202 Ferro-alloys.**

Ferro-manganese:

**720211 Containing by weight more than 2 % of carbon**

72021100 Containing by weight more than 2% of carbon 5 B10

**720219 Other**

72021900 Other 5 B10

Ferro-silicon:

**720221 Containing by weight more than 55 % of silicon**

72022100 Containing by weight more than 55% of silicon 5 B5

**720229 Other**

72022900 Other 5 B5

**720230 Ferro-silico-manganese**

501

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

72023000 Ferro-silico-manganese 5 B10

Ferro-chromium:

**720241 Containing by weight more than 4 % of carbon**

72024100 Containing by weight more than 4 % of carbon 5 B5

**720249 Other**

72024900 Other 5 B5

**720250 Ferro-silico-chromium**

72025000 Ferro-silico-chromium 5 B10

**720260 Ferro-nickel**

72026000 Ferro-nickel 5 B10

**720270 Ferro-molybdenum**

72027000 Ferro-molybdenum 5 B5

**720280 Ferro-tungsten and ferro-silico-tungsten**

72028000 Ferro tungsten and ferro-silico-tungsten 5 B10

Other:

**720291 Ferro-titanium and ferro-silico-titanium**

72029100 Ferro-titanium and Ferro-silico-titanium 5 B10

**720292 Ferro-vanadium**

72029200 Ferro-vanadium 5 B10

**720293 Ferro-niobium**

72029300 Ferro-niobium 5 B10

**720299 Other**

Ferro-phosphorus, Ferro-selenium, Ferro-cobalt, Ferrocolumbium,

Ferro-zirconium, Ferro-tantalum:

72029911 Ferro-phosphorus 5 B10

72029912 Ferro-selenium 5 B10

72029913 Ferro-cobalt 5 B10

72029914 Ferro-columbium 5 B10

72029915 Ferro-zirconium 5 B10

72029916 Ferro-tantalum 5 B10

Ferro-silico-zirconium, Ferro-silico-magnesium:

72029921 Ferro-silico-zirconium 5 B10

72029922 Ferro-silico-magnesium, 5 B5

Ferro-boron, charge-chrome:

72029931 Ferro-boron 5 B10

72029932 Charge-chrome 5 B10

72029990 Other 5 B10

502

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**7203 Ferrous products obtained by direct reduction of iron ore**

**and other spongy ferrous products, in lumps, pellets or**

**similar forms; iron having a minimum purity by weight of**

**99.94%, in lumps, pellets or similar forms.**

**720310 Ferrous products obtained by direct reduction of iron ore**

72031000 Ferrous products obtained by direct reduction Of iron ore 5 B10

**720390 Other**

72039000 Other 5 B10

**7204 Ferrous waste and scrap; remelting scrap ingots of iron or**

**steel.**

**720410 Waste and scrap of cast iron**

72041000 Waste and scrap of cast iron 5 B5

Waste and scrap of alloy steel:

**720421 Of stainless steel**

72042110 Empty or discharged cartridges of all bores and sizes 5 B10

72042190 Other 5 B5

**720429 Other**

72042910 Empty or discharged cartridges of all bores and sizes 5 B10

72042920 Of high speed steel 5 B10

72042990 Other 5 B10

**720430 Waste and scrap of tinned iron or steel**

72043000 Waste and scrap of tinned iron or steel 5 B10

Other waste and scrap:

**720441 Turnings, shavings, chips, milling waste, sawdust, filings,**

**trimmings and stampings, whether or not in bundles**

72044100 Turnings, shavings, chips, milling waste, saw dust, fillings,

trimmings and stampings, whether or not in bundles

5 B5

**720449 Other**

72044900 Other 5 B5

**720450 Remelting scrap ingots**

72045000 Remelting scrap ingots 5 B10

**7205 Granules and powders, of pig iron, spiegeleisen, iron or steel.**

**720510 Granules**

Of iron:

72051011 Shot and angular grit 5 B10

72051012 Wire pellets 5 B10

72051019 Other 5 B10

Of alloy steel:

503

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

72051021 Shot and angular grit 5 B10

72051022 Wire pellets 5 B10

72051029 Other 5 B10

72051090 Other 5 B10

Powders:

**720521 Of alloy steel**

72052100 Of alloy steel 5 B10

**720529 Other**

72052910 Of iron 5 B5

72052990 Other 5 B5

**7206 Iron and non-alloy steel in ingots or other primary forms**

**(excluding iron of heading 72.03).**

**720610 Ingots**

72061010 Of iron 5 B10

72061020 Of high carbon steel 5 B10

72061090 Other 5 B10

**720690 Other**

Of iron:

72069011 Puddled bars and pilings 5 B10

72069012 Blocks, lumps and similar forms 5 B10

72069019 Other 5 B10

Other:

72069091 Puddled bars and pilings 5 B5

72069092 Blocks, lumps and similar forms 5 B10

72069099 Other 5 B10

**7207 Semi-finished products of iron or non-alloy steel.**

Containing by weight less than 0.25 % of carbon:

**720711 Of rectangular (including square) cross-section, the width**

**measuring less than twice the thickness**

72071110 Electrical quality 5 B10

72071120 Forging quality 5 B10

72071130 Seamless steel tube quality 5 B10

72071190 Other 5 B10

**720712 Other, of rectangular (other than square) cross-section**

72071210 Electrical quality 5 B10

72071220 Forging quality 5 B10

72071230 Seamless steel tube quality 5 B10

72071290 Other 5 B10

504

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**720719 Other**

72071910 Forged blanks of non-alloy steel 5 B10

72071920 Mild steel billets 5 B5

72071990 Other 5 B5

**720720 Containing by weight 0.25 % or more of carbon**

72072010 Forging quality 5 B5

72072020 Spring steel quality 5 B10

72072030 Seamless steel tube quality 5 B10

72072090 Other 5 B10

**7208 Flat-rolled products of iron or non-alloy steel, of a width of**

**600 mm or more, hot-rolled, not clad, plated or coated.**

**720810 In coils, not further worked than hot-rolled, with patterns in**

**relief**

72081000 In coils, not further worked than hot-rolled, with patterns in relief 5 B5

Other, in coils, not further worked than hot-rolled, pickled:

**720825 Of a thickness of 4.75 mm or more**

72082510 Plates 5 B5

72082520 Universal plates 5 B5

72082530 Sheets 5 B5

72082540 Strip 5 B5

72082590 Other 5 B5

**720826 Of a thickness of 3 mm or more but less than 4.75 mm**

72082610 Plates 5 B5

72082620 Universal plates 5 B5

72082630 Sheets 5 B5

72082640 Strip 5 B5

72082690 Other 5 B5

**720827 Of a thickness of less than 3 mm**

72082710 Plates 5 B5

72082720 Universal plates 5 B5

72082730 Sheets 5 B5

72082740 Strip 5 B5

72082790 Other 5 B5

Other, in coils, not further worked than hot-rolled:

**720836 Of a thickness exceeding 10 mm**

72083610 Plates 5 B5

72083620 Universal plates 5 B5

505

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

72083630 Sheets 5 B5

72083640 Strip 5 B5

72083690 Other 5 B5

**720837 Of a thickness of 4.75 mm or more but not exceeding 10 mm**

72083710 Plates 5 B5

72083720 Universal plates 5 B5

72083730 Sheets 5 B5

72083740 Strip 5 B5

72083790 Other 5 B5

**720838 Of a thickness of 3 mm or more but less than 4.75 mm**

72083810 Plates 5 B5

72083820 Universal plates 5 B5

72083830 Sheets 5 B5

72083840 Strip 5 B5

72083890 Other 5 B5

**720839 Of a thickness of less than 3 mm**

72083910 Plates 5 B5

72083920 Universal plates 5 B5

72083930 Sheets 5 B5

72083940 Strip 5 B5

72083990 Other 5 B5

**720840 Not in coils, not further worked than hot-rolled, with**

**patterns in relief**

72084010 Plates 5 B5

72084020 Universal plates 5 B5

72084030 Sheets 5 B5

72084040 Strip 5 B5

72084090 Other 5 B5

Other, not in coils, not further worked than hot-rolled:

**720851 Of a thickness exceeding 10 mm**

72085110 Plates 5 B5

72085120 Universal plates 5 B5

72085130 Sheets 5 B5

72085140 Strip 5 B5

72085190 Other 5 B5

**720852 Of a thickness of 4.75 mm or more but not exceeding 10 mm**

72085210 Plates 5 B5

72085220 Universal plates 5 B5

506

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

72085230 Sheets 5 B5

72085240 Strip 5 B5

72085290 Other 5 B5

**720853 Of a thickness of 3 mm or more but less than 4.75 mm**

72085310 Plates 5 B5

72085320 Universal plates 5 B5

72085330 Sheets 5 B5

72085340 Strip 5 B5

72085390 Other 5 B5

**720854 Of a thickness of less than 3 mm**

72085410 Plates 5 B5

72085420 Universal plates 5 B5

72085430 Sheets 5 B5

72085440 Strip 5 B5

72085490 Other 5 B5

**720890 Other**

72089000 Other 5 B5

**7209 Flat-rolled products of iron, or non-alloy steel, of a width of**

**600 mm or more, cold-rolled (cold-reduced), not clad, plated**

**or coated.**

In coils, not further worked than cold-rolled (cold-reduced):

**720915 Of a thickness of 3 mm or more**

72091510 Plates 5 B5

72091520 Sheets 5 B5

72091530 Strip 5 B5

72091590 Other 5 B5

**720916 Of a thickness exceeding 1 mm but less than 3 mm**

72091610 Plates 5 B5

72091620 Sheets 5 B5

72091630 Strip 5 B5

72091690 Other 5 B5

**720917 Of a thickness of 0.5 mm or more but not exceeding 1 mm**

72091710 Plates 5 B5

72091720 Sheets 5 B5

72091730 Strip 5 B5

72091790 Other 5 B5

**720918 Of a thickness of less than 0.5 mm**

72091810 Plates 5 B5

507

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

72091820 Sheets 5 B5

72091830 Strip 5 B5

72091890 Other 5 B5

Not in coils, not further worked than cold-rolled (cold-reduced):

**720925 Of a thickness of 3 mm or more**

72092510 Plates 5 B5

72092520 Sheets 5 B5

72092530 Strip 5 B5

72092590 Other 5 B5

**720926 Of a thickness exceeding 1 mm but less than 3 mm**

72092610 Plates 5 B5

72092620 Sheets 5 B5

72092630 Strip 5 B5

72092690 Other 5 B5

**720927 Of a thickness of 0.5 mm or more but not exceeding 1 mm**

72092710 Plates 5 B5

72092720 Sheets 5 B5

72092730 Strip 5 B5

72092790 Other 5 B5

**720928 Of a thickness of less than 0.5 mm**

72092810 Plates 5 B5

72092820 Sheets 5 B5

72092830 Strip 5 B5

72092890 Other 5 B5

**720990 Other**

72099000 Other 5 B5

**7210 Flat-rolled products of iron or non-alloy steel, of a width of**

**600 mm or more, clad, plated or coated.**

Plated or coated with tin:

**721011 Of a thickness of 0.5 mm or more**

72101110 OTS/MR Type 5 B5

72101190 Other 5 B5

**721012 Of a thickness of less than 0.5 mm**

72101210 OTS/MR Type 5 B5

72101290 Other 5 B5

**721020 Plated or coated with lead, including terne-plate**

72102000 Plated or coated with lead, including terne-plate 5 B5

508

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**721030 Electrolytically plated or coated with zinc**

72103010 Corrugated 5 B5

72103090 Other 5 B5

Otherwise plated or coated with zinc:

**721041 Corrugated**

72104100 Corrugated 5 B5

**721049 Other**

72104900 Other 5 B5

**721050 Plated or coated with chromium oxides or with chromium**

**and chromium oxides**

72105000 Plated or coated with chromium oxides or with chromium and

chromium oxides

5 B5

Plated or coated with aluminium:

**721061 Plated or coated with aluminium-zinc base alloys**

72106100 Plated or coated with aluminium-zinc alloys 5 B5

**721069 Other**

72106900 Other 5 B5

**721070 Painted, varnished or coated with plastics**

72107000 Painted, varnished or coated with plastics 5 B5

**721090 Other**

72109010 Lacquered 5 B5

72109090 Other 5 B5

**7211 Flat-rolled products of iron or non-alloy steel, of a width of**

**less than 600 mm, not clad, plated or coated.**

Not further worked than hot-rolled:

**721113 Rolled on four faces or in a closed box pass, of a width**

**exceeding 150 mm and a thickness of not less than 4 mm, not**

**in coils and without patterns in relief**

72111300 Rolled on four faces or in a closed box pass, of a width exceeding

150 mm and a thickness of not less than 4 mm, not in coils and

without patterns in relief

5 B5

**721114 Other, of a thickness of 4.75 mm or more**

72111410 Flats 5 B5

72111420 Universal plates 5 B5

72111430 Hoops 5 B5

72111440 Sheets 5 B5

72111450 Strip 5 B5

72111460 Skelp 5 B5

509

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

72111490 Other 5 B5

**721119 Other**

72111910 Flats 5 B5

72111920 Universal plates 5 B5

72111930 Hoops 5 B5

72111940 Sheets 5 B5

72111950 Strip 5 B5

72111960 Skelp 5 B5

72111990 Other 5 B5

Not further worked than cold-rolled (cold-reduced):

**721123 Containing by weight less than 0.25% of carbon**

72112310 Flats 5 B5

72112320 Universal plates 5 B5

72112330 Hoops 5 B5

72112340 Sheets 5 B5

72112350 Strip 5 B5

72112390 Other 5 B5

**721129 Other**

72112910 Flats 5 B5

72112920 Universal plates 5 B5

72112930 Hoops 5 B5

72112940 Sheets 5 B5

72112950 Strip 5 B5

72112960 Skelp 5 B5

72112990 Other 5 B5

**721190 Other**

Universal plates:

72119011 Of boiler quality 5 B5

72119012 Of high tensile quality 5 B5

72119013 Of ship building quality 5 B5

72119090 Other 5 B5

**7212 Flat-rolled products of iron or non-alloy steel, of a width of**

**less than 600 mm, clad, plated or coated.**

**721210 Plated or coated with tin**

72121010 OTS or MR Type 5 B5

72121090 Other 5 B5

**721220 Electrolytically plated or coated with zinc**

72122010 Corrugated 5 B5

510

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

72122090 Other 5 B5

**721230 Otherwise plated or coated with zinc**

72123010 Corrugated 5 B5

72123090 Other 5 B5

**721240 Painted, varnished or coated with plastics**

72124000 Painted, varnished or coated with plastics 5 B5

**721250 Otherwise plated or coated**

72125010 Plated or coated with lead 5 B5

72125020 Lacquered 5 B5

72125090 Other 5 B5

**721260 Clad**

72126000 Clad 5 B5

**7213 Bars and rods, hot-rolled, in irregularly wound coils, of iron**

**or non-alloy steel.**

**721310 Containing indentations, ribs, grooves or other deformations**

**produced during the rolling process**

72131010 Of free cutting steel 5 B5

72131090 Other 5 B5

**721320 Other, of free-cutting steel**

72132010 Electrode quality 5 B5

72132020 Cold heading quality 5 B5

72132090 Other 5 B5

Other:

**721391 Of circular cross-section measuring less than 14 mm in**

**diameter**

72139110 Electrode quality 5 B5

72139120 Cold heading quality 5 B5

72139190 other 5 B5

**721399 Other**

72139910 Electrode quality 5 B5

72139920 Cold heading quality 5 B5

72139990 Other 5 B5

**7214 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.**

**721410 Forged**

72141010 Spring steel quality 5 B5

72141090 Other 5 B5

511

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**721420 Containing indentations, ribs, grooves or other deformations**

**produced during the rolling process or twisted after rolling**

72142010 Spring steel quality 5 B5

72142090 Other 5 B5

**721430 Other, of free-cutting steel**

72143000 Other, of free cutting steel 5 B5

Other:

**721491 Of rectangular (other than square) cross-section**

72149110 Mild steel bright bar 5 B5

72149190 Other 5 B5

**721499 Other**

72149910 Of spring steel quality 5 B5

72149990 Other 5 B5

**7215 Other bars and rods of iron or non-alloy steel.**

**721510 Of free-cutting steel, not further worked than cold-formed or**

**cold-finished**

72151000 Of free-cutting steel, not further worked than cold-formed or coldfinished

5 B5

**721550 Other, not further worked than cold-formed or cold-finished**

72155010 Mild steel bright bar 5 B5

72155090 Other 5 B5

**721590 Other**

72159010 Plated or coated with zinc 5 B5

72159020 Plated or coated with other base metals 5 B5

72159090 Other 5 B5

**7216 Angles, shapes and sections of iron or non-alloy steel.**

**721610 U, I or H sections, not further worked than hot-rolled, hotdrawn**

**or extruded, of a height of less than 80 mm**

72161000 U, I or H sections, not further worked than hot-rolled, hot-drawn

or extruded of a height of less than 80 mm

5 B5

L or T sections, not further worked than hot-rolled, hot-drawn or

extruded, of a height of less than 80 mm:

**721621 L sections**

72162100 L sections 5 B5

**721622 T sections**

72162200 T sections 5 B5

U, I or H sections, not further worked than hot-rolled, hot-drawn

or extruded of a height of 80 mm or more:

512

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**721631** U sections

72163100 U sections 5 B5

**721632 I sections**

72163200 I sections 5 B5

**721633 H sections**

72163300 H sections 5 B5

**721640 L or T sections, not further worked than hot-rolled, hotdrawn**

**or extruded, of a height of 80 mm or more**

72164000 L or T sections, not further worked than hot-rolled, hot-drawn or

extruded, of a height of 80 mm or more

5 B5

**721650 Other angles, shapes and sections, not further worked than**

**hot-rolled, hot-drawn or extruded**

72165000 Other angles, shapes and sections, not further worked than hotrolled,

hot-drawn or extruded

5 B5

Angles, shapes and sections, not further worked than cold-formed

or cold-finished:

**721661 Obtained from flat-rolled products**

72166100 Obtained from flat-rolled products 5 B5

**721669 Other**

72166900 Other 5 B5

Other:

**721691 Cold-formed or cold-finished from flat-rolled products**

72169100 Cold-formed or cold-finished from flat rolled products 5 B5

**721699 Other**

72169910 Plated or coated with zinc 5 B5

72169920 Plated or coated with base metals other than zinc 5 B5

72169930 Slotted angles and slotted channels 5 B5

72169940 Forged 5 B5

72169990 Other 5 B5

**7217 Wire of iron or non-alloy steel.**

**721710 Not plated or coated, whether or not polished**

72171010 Of a thickness of 18 SWG and below 5 B5

72171020 Of a thickness above 18 SWG but up　to 26 SWG 5 B5

72171030 Of a thickness above 26 SWG 5 B5

**721720 Plated or coated with zinc**

72172010 Of a thickness of 18 SWG and below 5 B5

72172020 Of a thickness above 18 SWG but up　to 26 SWG 5 B5

72172030 Of a thickness above 26 SWG 5 B5

513

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**721730 Plated or coated with other base metals**

72173010 Of a thickness of 18 SWG and below 5 B5

72173020 Of a thickness above 18 SWG but up　to 26 SWG 5 B5

72173030 Of a thickness above 26 SWG 5 B5

**721790 Other**

Shaped and profiled wire:

72179011 Of cross section – half round 5 B5

72179012 Of cross section – flat and rectangular 5 B5

72179013 Of cross section – ‘z’ shaped 5 B5

72179019 Of cross section – other shapes 5 B5

Other:

72179091 High tensile quality 5 B5

72179092 Electrode quality 5 B5

72179093 Electric resistance wire (including electric resistance heating

wire)

5 B5

72179099 Other 5 B5

**7218 Stainless steel in ingots or other primary forms; semifinished**

**products of stainless steel.**

**721810 Ingots and other primary forms**

72181000 Ingots and other primary forms 5 B5

Other:

**721891 Of rectangular (other than square) cross-section**

72189100 Of rectangular (other than square) cross-section 5 B5

**721899 Other**

72189910 Billets 5 B5

72189990 Other 5 B5

**7219 Flat-rolled products of stainless steel, of a width of 600 mm**

**or more.**

Not further worked than hot-rolled, in coils:

**721911 Of a thickness exceeding 10 mm**

Chromium type:

72191111 Not exceeding 14 mm 5 B5

72191112 Exceeding 14 mm 5 B5

72191190 Other 5 B5

**721912 Of a thickness of 4.75 mm or more but not exceeding 10 mm**

72191200 Of a thickness of 4.75 mm or more but not exceeding 10 mm 5 B5

**721913 Of a thickness of 3 mm or more but less than 4.75 mm**

72191300 Of a thickness of 3 mm or more but less than 4.75 mm 5 B5

514

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**721914 Of a thickness of less than 3 mm**

72191400 Of a thickness of less than 3 mm 5 B5

Not further worked than hot-rolled, not in coils:

**721921 Of a thickness exceeding 10 mm**

Universal plates of stainless steel or heat resisting steel and

chromium type:

72192111 Not exceeding 14 mm 5 B5

72192112 Exceeding 14 mm 5 B5

Universal plates of stainless steel heat resisting steel, nickel

chromium austenitic type:

72192121 Not exceeding 14 mm 5 B5

72192122 Exceeding 14 mm 5 B5

Other chromium type:

72192131 Not exceeding 14 mm 5 B5

72192132 Exceeding 14 mm 5 B5

Other nickel chromium austenitic type:

72192141 Not exceeding 14 mm 5 B5

72192142 Exceeding 14 mm 5 B5

72192190 Other 5 B5

**721922 Of a thickness of 4.75 mm or more but not exceeding 10 mm**

Universal plates of stainless steel or heat resisting steel:

72192211 Chromium type 5 B5

72192212 Nickel chromium austenitic type 5 B5

72192219 Other 5 B5

Other:

72192291 Chromium type 5 B5

72192292 Nickel chromium austenitic type 5 B5

72192299 Other 5 B5

**721923 Of a thickness of 3 mm or more but less than 4.75 mm**

72192310 Chromium type 5 B5

72192320 Nickel chromium austenitic type 5 B5

72192390 Other 5 B5

**721924 Of a thickness of less than 3 mm**

Chromium type, of a thickness:

72192411 Below 0.35 mm 5 B5

72192412 0.35 mm and above but below 0.56 mm 5 B5

72192413 0.56 mm and above but below 0.90 mm 5 B5

72192419 Other 5 B5

515

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Nickel chromium austenitic type, of a thickness:

72192421 Below 0.35 mm 5 B5

72192422 0.35 mm and above but below 0.56 mm 5 B5

72192423 0.56 mm and above but below 0.90 mm 5 B5

72192429 Other 5 B5

72192490 Other 5 B5

Not further worked than cold-rolled (cold reduced):

**721931 Of a thickness of 4.75 mm or more**

Chromium type:

72193111 Not exceeding 14 mm 5 B5

72193112 Exceeding 14 mm 5 B5

Nickel chromium austenitic type:

72193121 Not exceeding 14 mm 5 B5

72193122 Exceeding 14 mm 5 B5

72193190 Other 5 B5

**721932 Of a thickness of 3 mm or more but less than 4.75 mm**

72193210 Chromium type 5 B5

72193220 Nickel chromium austenitic type 5 B5

72193290 Other 5 B5

**721933 Of a thickness exceeding 1 mm but less than 3 mm**

72193310 Chromium type 5 B5

72193320 Nickel chromium austenitic type 5 B5

72193390 Other 5 B5

**721934 Of a thickness of 0.5 mm or more but not exceeding 1 mm**

72193410 Chromium type 5 B5

72193420 Nickel chromium austenitic type 5 B5

72193490 Other 5 B5

**721935 Of a thickness of less than 0.5 mm**

72193510 Chromium type 5 B5

72193520 Nickel chromium austenitic type 5 B5

72193590 Other 5 B5

**721990 Other**

Sheets and plates:

72199011 Thickness more than 4.75 mm 5 B5

72199012 Thickness 3 mm to 4.75 mm 5 B5

72199013 Thickness less than 3 mm 5 B5

72199090 Other 5 B5

516

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**7220 Flat-rolled products of stainless steel, of a width of less than**

**600 mm.**

Not further worked than hot-rolled:

**722011 Of a thickness of 4.75 mm or more**

72201110 Skelp for pipes and tubes 5 B5

Strips for pipes and tubes (other than skelp):

72201121 Chromium type 5 B5

72201122 Nickel chromium austenitic type 5 B5

72201129 Other 5 B5

72201190 Other 5 B5

**722012 Of a thickness of less than 4.75 mm**

72201210 Skelp for pipes and tubes 5 B5

Strips for pipes and tubes (other than skelp):

72201221 Chromium type 5 B5

72201222 Nickel chromium austenitic type 5 B5

72201229 Other 5 B5

72201290 Other 5 B5

**722020 Not further worked than cold-rolled (cold-reduced)**

72202010 Skelp for pipes and tubes 5 B5

Strips for pipes and tubes (other than skelp):

72202021 Chromium type 5 B5

72202022 Nickel chromium austenitic type 5 B5

72202029 Other 5 B5

72202090 Other 5 B5

**722090 Other**

72209010 Skelp (strips for pipes and tubes) 5 B5

Strips for pipes and tubes (other than skelp):

72209021 Chromium type 5 B5

72209022 Nickel chromium austenitic type 5 B5

72209029 Other 5 B5

72209090 Other 5 B5

**7221 Bars and rods, hot-rolled, in irregularly wound coils, of**

**stainless steel.**

**722100 Bars and rods, hot-rolled, in irregularly wound coils, of**

**stainless steel**

Bright bars:

72210011 Chromium type 5 B5

72210012 Nickel chromium austenitic type 5 B5

517

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

72210019 Other 5 B5

72210090 Other 5 B5

**7222 Other bars and rods of stainless steel; angles, shapes and**

**sections of stainless steel.**

Bars and rods, not further worked than hot-rolled, hot-drawn or

extruded:

**722211 Of circular cross-section**

Bright bars:

72221111 Chromium type 5 B5

72221112 Nickel chromium austenitic type 5 B5

72221119 Other 5 B5

Other:

72221191 Chromium type 5 B5

72221192 Nickel chromium austenitic type 5 B5

72221199 Other 5 B5

**722219 Other**

Bright bars:

72221911 Chromium type 5 B5

72221912 Nickel chromium austenitic type 5 B5

72221919 Other 5 B5

Other:

72221991 Chromium type 5 B5

72221992 Nickel chromium austenitic type 5 B5

72221999 Other 5 B5

**722220 Bars and rods, not further worked than cold-formed or coldfinished**

Bright bars:

72222011 Chromium type 5 B5

72222012 Nickel chromium austenitic type 5 B5

72222019 Other 5 B5

Other:

72222091 Chromium type 5 B5

72222092 Nickel chromium austenitic type 5 B5

72222099 Other 5 B5

**722230 Other bars and rods**

Bright bars:

72223011 Chromium type 5 B5

72223012 Nickel chromium austenitic type 5 B5

518

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

72223019 Other 5 B5

Other:

72223091 Chromium type 5 B5

72223092 Nickel chromium austenitic type 5 B5

72223099 Other 5 B5

**722240 Angles, shapes and sections**

72224010 Of thickness of 80 mm and above 5 B5

72224020 Of below 80 mm 5 B5

**7223 Wire of stainless steel.**

**722300 Wire of stainless steel**

72230010 Electrode quality 5 B5

Other:

72230091 Of thickness of above 1.5 mm 5 B5

72230092 Of thickness of 0.46 mm and above but not exceeding 1.5 mm 5 B5

72230099 Of thickness of below 0.46 mm 5 B5

**7224 Other alloy steel in ingots or other primary forms; semifinished**

**products of other alloy steel.**

**722410 Ingots and other primary forms**

72241000 Ingots and other primary forms 5 B5

**722490 Other**

72249010 Of tool steel quality 5 B5

72249020 Of die steel quality 5 B5

72249030 Of cobalt bearing high speed steel quality 5 B5

72249040 Forged blanks of alloy steel 5 B5

Other:

72249091 Billets 5 B5

72249099 Other 5 B5

**7225 Flat-rolled products of other alloy steel, of a width of 600 mm**

**or more.**

Of silicon-electrical steel:

**722511 Grain-oriented**

72251100 Grain-oriented 5 B5

**722519 Other**

72251900 Other 5 B5

**722530 Other, not further worked than hot-rolled, in coils**

72253010 Of spring steel quality 5 B5

72253090 Other 5 B5

**722540 Other, not further worked than hot-rolled, not in coils**

519

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Of a thickness of above 4.75 mm:

72254011 Boiler quality 5 B5

72254012 Pressure vessel quality 5 B5

72254013 High tensile quality 5 B5

72254019 Other 5 B5

72254020 Of a thickness of 3 mm and above but not exceeding 4.75 mm 5 B5

72254030 Of a thickness of below 3 mm 5 B5

**722550 Other, not further worked than cold-rolled (cold-reduced)**

72255010 Of a thickness of less than 3 mm 5 B5

72255020 Of a thickness of 3 mm to 4.75 mm 5 B5

72255030 Of a thickness of above 4.5 mm 5 B5

Other:

**722591 Electrolytically plated or coated with zinc**

72259100 Electrolytically plated or coated with zinc 5 B5

**722592 Otherwise plated or coated with zinc**

72259200 Otherwise plated or coated with zinc 5 B5

**722599 Other**

72259900 Other 5 B5

**7226 Flat-rolled products of other alloy steel, of a width of less**

**than 600 mm.**

Of silicon-electrical steel:

**722611 Grain-oriented**

72261100 Grain-oriented 5 B5

**722619 Other**

72261900 Other 5 B5

**722620 Of high speed steel**

Hot-rolled:

72262011 In coils 5 B5

72262012 Other 5 B5

Cold-rolled:

72262021 In coils 5 B5

72262022 Other 5 B5

72262030 Hoops and strips 5 B5

Other:

**722691 Not further worked than hot-rolled**

72269110 Of a thickness of below 3 mm 5 B5

72269120 Of a thickness of 3 mm and above but not exceeding 4.75 mm 5 B5

72269130 High tensile quality of a thickness of above 4.75 mm 5 B5

520

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

72269190 Other 5 B5

**722692 Not further worked than cold-rolled (cold-reduced)**

72269210 Of a thickness of below 3 mm 5 B5

72269220 Of a thickness of 3 mm and above but not exceeding 4.75 mm 5 B5

72269230 Of a thickness of above 4.75 mm 5 B5

**722699 Other**

72269910 Of a thickness of above 4.75 mm 5 B5

72269920 Of a thickness of above 3 mm and but not exceeding 4.75 mm 5 B5

72269930 Of a thickness of below 3 mm 5 B5

72269940 Skelp (strips for pipes and tubes) 5 B5

Hoops and strips:

72269951 Hot rolled 5 B5

72269952 Cold rolled 5 B5

72269953 Of spring steel, other than skelp 5 B5

72269960 Skelps and strips for razor blades and saw blades 5 B5

72269990 Other 5 B5

**7227 Bars and rods, hot-rolled, in irregularly wound coils, of other**

**alloy steel.**

**722710 Of high speed steel**

72271000 Of high speed steel 5 B5

**722720 Of silico-manganese steel**

72272000 Of silico-manganese steel 5 B5

**722790 Other**

72279010 Valve spring steel quality 5 B5

72279020 Other spring steel quality 5 B5

72279030 Ball bearing quality 5 B5

72279040 Cold heading quality 5 B5

72279050 Lead-free cutting quality 5 B5

72279060 Sulphur free cutting quality 5 B5

72279090 Other 5 B5

**7228 Other bars and rods of other alloy steel; angels, shapes and**

**sections, of other alloy steel; hollow drill bars and rods, of**

**alloy or non-alloy steel.**

**722810 Bars and rods, of high speed steel**

72281010 Bright bars 5 B5

72281090 Other 5 B5

**722820 Bars and rods, of silico-manganese steel**

72282000 Bars and rods, of silico-manganese steel 5 B5

521

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**722830 Other bars and rods, not further worked than hot-rolled,**

**hot-drawn or extruded**

Bright bars:

72283011 Of alloy tool steel 5 B5

72283019 Other 5 B5

Other:

72283021 Lead bearing steel 5 B5

72283022 Spring steel 5 B5

72283023 Sulphur bearing steel 5 B5

72283024 Tool and die steel 5 B5

72283029 Other 5 B5

**722840 Other bars and rods, not further worked than forged**

72284000 Other bars and rods, not further worked than forged 5 B5

**722850 Other bars and rods, not further worked than cold-formed,**

**cold-finished**

72285010 Of engine valves and cold heading steel 5 B5

72285090 Other 5 B5

**722860 Other bars and rods**

Bright bars:

72286011 Of alloy tool steel 5 B5

72286012 Other 5 B5

Other:

72286091 Lead bearing steel 5 B5

72286092 Spring steel 5 B5

72286093 Sulphur bearing steel 5 B5

72286094 Tool and die steel 5 B5

72286099 Other 5 B5

**722870 Angels, shapes and sections**

Not further worked than hot-rolled, hot-drawn or extruded:

72287011 Of 80 mm or more 5 B5

72287012 Of less than 80 mm 5 B5

Not further worked than cold-formed, cold-finished:

72287021 Of 80 mm or more 5 B5

72287022 Of less than 80 mm 5 B5

**722880 Hollow drill bars and rods**

72288010 Of alloy steel 5 B5

72288020 Of non alloy steel, forged 5 B5

72288090 Other 5 B5

522

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**7229 Wire of other alloy steel.**

**722920 Of silico-manganese steel**

72292000 Of silico-manganese steel 5 B5

**722990 Other**

Tinned wire, bronze coated wire, trapezoidal wire, half round

wire, crimped wire and copper coated wire, not insulated:

72299011 Tinned wire 5 B5

72299012 Bronze coated wire 5 B5

72299013 Trapezoidal wire 5 B5

72299014 Half round wire 5 B5

72299015 Crimped wire 5 B5

72299016 Copper coated wire 5 B5

Electrode quality, wire rope quality and ACSR quality not

insulated:

72299021 Electrode quality 5 B5

72299022 Wire rope quality 5 B5

72299023 ACSR quality 5 B5

Wire (excluding wire type lead), spring, high tensile, hardened

and tempered wires, not insulated:

72299031 Wire (excluding wire type lead) 5 B5

72299032 Spring wire 5 B5

72299033 High tensile wire 5 B5

72299034 Hardened and tempered wire 5 B5

72299040 Other wire 5 B5

Shaped and profiled wires of cross-section:

72299051 Half round 5 B5

72299052 Flat and rectangular 5 B5

72299053 'L' shape 5 B5

72299054 'Z' Shape 5 B5

72299059 Other 5 B5

72299060 Electric resistance wire (including electric resistance heating

wire)

5 B5

72299070 Crimped wire 5 B5

72299090 Other 5 B5

**7301 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.**

**730110 Sheet piling**

523

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

73011000 Sheet piling 10 B10

**730120 Angles, shapes and sections**

73012010 Steel slotted angles 10 B10

73012090 Other 10 B10

**7302 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.**

**730210 Rails**

73021010 For railways 10 B10

73021020 For tramways 10 B10

73021090 Other 10 B10

**730230 Switch blades, crossing frogs, point rods and other crossing**

**pieces**

73023000 Switch blades, crossing frogs, point rods and other crossing

pieces

10 B10

**730240 Fish-plates and sole plates**

73024000 Fish-plates and sole plates 10 B10

**730290 Other**

73029010 Material for joining or fixing rails 10 B10

73029090 Other 10 B10

**7303 Tubes, pipes and hollow profiles, of cast iron.**

**730300 Tubes, pipes and hollow profiles, of cast iron**

73030010 Rain water pipe 10 B10

73030020 Soil pipe 10 B10

73030030 Spun pipe 10 B10

73030090 Other 10 B10

**7304 Tubes, pipes and hollow profiles, seamless, of iron (other**

**than cast iron) or steel.**

Line pipe of a kind used for oil and gas pipelines:

**730411 Of stainless steel**

73041110 Tubes and pipes 10 B10

73041120 Blanks for tubes and pipes 10 B10

73041190 Other 10 B10

**730419 Other**

73041910 Tubes and pipes 10 B10

524

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

73041920 Blanks for tubes and pipes 10 B10

73041990 Other 10 B10

Casing, tubing and drill pipe, of a kind used in drilling for oil or

gas:

**730422 Drill pipe of stainless steel**

73042200 Drill pipe of stainless steel 10 B10

**730423 Other drill pipe**

73042310 Of iron 10 B10

73042390 Other 10 B10

**730424 Other, of stainless steel**

73042400 Other, of stainless steel 10 B10

**730429 Other**

73042910 Of iron 10 B10

73042990 Other 10 B10

Other, of circular cross-section, of iron or non-alloy steel:

**730431 Cold-drawn or cold-rolled (cold-reduced)**

Up to 114.3 mm outer diameter:

73043111 Of iron 10 B10

73043119 Other 10 B10

Above 114.3 mm but up to 219.1 mm outer diameter:

73043121 Of iron 10 B10

73043129 Other 10 B10

Above 219.1 mm diameter:

73043131 Of iron 10 B10

73043139 Other 10 B10

**730439 Other**

Up to 114.3 mm outer diameter:

73043911 Of iron 10 B10

73043919 Other 10 B10

Above 114.3 mm but up to 219.1 mm outer diameter:

73043921 Of iron 10 B10

73043929 Other 10 B10

Above 219.1 mm outer diameter:

73043931 Of iron 10 B10

73043939 Other 10 B10

Other, of circular cross-section, of stainless steel:

**730441 Cold-drawn or cold-rolled (cold-reduced)**

73044100 Cold-drawn or cold rolled (cold reduced) 10 B10

525

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**730449 Other**

73044900 Other 10 B10

Other, of circular cross section, of alloy steel:

**730451 Cold-drawn or cold-rolled (cold-reduced)**

73045110 Up to 114.3 mm diameter 10 B10

73045120 Above 114.3 mm but up to 219.1 mm outer diameter 10 B10

73045130 Above 219.1 mm outer diameter 10 B10

**730459 Other**

73045910 Up to 114.3 mm diameter 10 B10

73045920 Above 114.3 mm but up to 219.1 mm outer diameter 10 B10

73045930 Above 219.1 mm outer diameter 10 B10

**730490 Other**

73049000 Other 10 B10

**7305 Other tubes and pipes (for example, welded, riveted or**

**similarly closed), having circular cross-sections, the external**

**diameter of which exceeds 406.4 mm, of iron or steel.**

Line pipe of a kind used for oil or gas pipelines:

**730511 Longitudinally submerged arc welded**

Galvanised pipes:

73051111 Of iron 10 B10

73051119 Other 10 B10

Non-galvanised pipes:

73051121 Of iron 10 B10

73051129 Other 10 B10

**730512 Other, longitudinally welded**

Galvanised pipes:

73051211 Of iron 10 B10

73051219 Other 10 B10

Non-galvanised pipes:

73051221 Of iron 10 B10

73051229 Other 10 B10

**730519 Other**

Galvanised pipes:

73051911 Of iron 10 B10

73051919 Other 10 B10

Non-galvanised (black) pipes:

73051921 Of iron 10 B10

73051929 Other 10 B10

526

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**730520 Casing of a kind used in drilling for oil or gas**

73052010 Of iron 10 B10

73052090 Other 10 B10

Other, welded:

**730531 Longitudinally welded**

73053110 Of iron 10 B10

73053190 Other 10 B10

**730539 Other**

73053910 Of iron 10 B10

73053990 Other 10 B10

**730590 Other**

73059010 High pressure hydroelectric conduits of steel 10 B10

ERW precision tubes:

73059021 Of iron 10 B10

73059029 Other 10 B10

Other:

73059091 Of iron 10 B10

73059099 Other 10 B10

**7306 Other tubes pipes and hollow profiles (for example, open**

**seam or welded, riveted or similarly closed), of iron or steel.**

Line pipe of a kind used for oil and gas pipelines:

**730611 Welded, of stainless steel**

73061100 Welded, of stainless steel 10 B10

**730619 Other**

Galvanised pipes:

73061911 Of iron 10 B10

73061919 Other 10 B10

Non-galvanised pipes:

73061921 Of iron 10 B10

73061929 Other 10 B10

Casing and tubing of a kind used in drilling for oil or gas:

**730621 Welded, of stainless steel**

73062100 Welded, of stainless steel 10 B10

**730629 Other**

73062911 Of iron 10 B10

73062919 Other 10 B10

**730630 Other, welded, of circular cross-section, of iron or non-alloy**

**steel**

527

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

73063010 Of iron 10 B10

73063090 Other 10 B10

**730640 Other, welded, of circular cross-section, of stainless steel**

73064000 Other, welded, of circular cross-section, of stainless steel 10 B10

**730650 Other, welded, of circular cross-section, of other alloy steel**

73065000 Other, welded, of circular cross-section, of other alloy steel 10 B10

Other, welded, of non-circular cross section:

**730661 Of square or rectangular cross-section**

73066100 Of square or rectangular cross-section 10 B10

**730669 Of other non-circular cross-section**

73066900 Of other non-circular cross-section 10 B10

**730690 Other**

ERW precision tubes:

73069011 Of iron 10 B10

73069019 Other 10 B10

73069090 Other 10 B10

**7307 Tube or pipe fittings (for example, couplings, elbows,**

**sleeves), of iron or steel.**

Cast fittings:

**730711 Of non-malleable cast iron**

73071110 Sponge iron cast fittings 10 B10

73071120 SG iron cast fittings 10 B10

73071190 Other 10 B10

**730719 Other**

73071900 Other 10 B10

Other, of stainless steel:

**730721 Flanges**

73072100 Flanges 10 B10

**730722 Threaded elbows, bends and sleeves**

73072200 Threaded elbows, bends and sleeves 10 B10

**730723 Butt welding fittings**

73072300 Butt welding fittings 10 B10

**730729 Other**

73072900 Other 10 B10

Other:

**730791 Flanges**

73079110 Galvanised 10 B10

73079190 Other 10 B10

528

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**730792 Threaded elbows, bends and sleeves**

73079210 Galvanised 10 B10

73079290 Other 10 B10

**730793 Butt welding fittings**

73079310 Galvanised 10 B10

73079390 Other 10 B10

**730799 Other**

73079910 Galvanised 10 B10

73079990 Other 10 B10

**7308 Structures (excluding prefabricated buildings of heading**

**94.06) and parts of structures (for example, bridges and**

**bridge-sections, lock-gates, towers, lattice masts, roofs,**

**roofing frame-works, doors and windows and their frames**

**and thresholds for doors, shutters, balustrades, pillars and**

**columns), of iron or steel; plates rods, angles, shapes,**

**sections, tubes and the like, prepared for use in structures, of**

**iron or steel.**

**730810 Bridges and bridge-sections**

73081000 Bridges and bridge-sections 10 B10

**730820 Towers and lattice masts**

Towers,whether or not assembled:

73082011 For transmission line 10 B10

73082019 Other 10 B10

73082020 Lattice masts 10 B10

**730830 Doors, windows and their frames and thresholds for doors**

73083000 Doors, windows and their frames and thresholds for doors 10 B10

**730840 Equipment for scaffolding, shuttering, propping or**

**pitpropping**

73084000 Equipment for scaffolding, shuttering, propping or pit-propping 10 B10

**730890 Other**

73089010 Beams, channels, pillars and girders prepared for use in structures 10 B10

73089020 Drop rods 10 B10

73089030 Hatchway, rails and bulkheads for ships or boats and parts of hull 10 B10

73089040 Galvanised tension bars 10 B10

73089050 Structures and super structures for mining 10 B10

73089060 Truss rods 10 B10

529

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

73089070 Tubular steel poles for electric transmission and distribution lines 10 B10

73089090 Other 10 B10

**7309 Reservoirs, tanks, vats and similar containers for any**

**material (other than compressed or liquefied gas), of iron or**

**steel, of a capacity exceeding 300 l, whether or not lined or**

**heat-insulated, but not fitted with mechanical or thermal**

**equipment.**

**730900 Reservoirs, tanks, vats and similar containers for any**

**material (other than compressed or liquefied gas), of iron or**

**steel, of a capacity exceeding 300 l, whether or not lined or**

**heat-insulated, but not fitted with mechanical or thermal**

**equipment**

73090010 Galvanized iron tanks 10 B10

73090020 Galvanized iron barrels and drums 10 B10

73090030 Pressed steel tanks 10 B10

73090040 Pressure vessels 10 B10

73090090 Other 10 B10

**7310 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.**

**731010 Of a capacity of 50 l or more**

73101010 Tin plate containers 10 B10

73101020 Trunks and cases 10 B10

73101090 Other 10 B10

Of a capacity of less than 50 l:

**731021 Cans which are to be closed by soldering or crimping**

73102110 Tin plate containers 10 B10

73102190 Other 10 B10

**731029 Other**

73102910 Tin plate containers 10 B10

73102920 Trunks and cases 10 B10

73102990 Other 10 B10

**7311 Containers for compressed or liquefied gas, of iron or steel.**

**731100 Containers for compressed or liquefied gas, of iron or steel**

73110010 Liquefied petroleum gas (LPG) cylinder 10 B10

530

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

73110020 Low pressure cylinder (working pressure up to 35.2 kg/sq.cm

other than LPG)

10 B10

73110030 High pressure cylinder (working pressure exceeding 35.2

kg/sq.cm)

10 B10

73110090 Other 10 B10

**7312 Stranded wire, ropes, cables, plaited bands, slings and the**

**like, of iron or steel, not electrically insulated.**

**731210 Stranded wire, ropes, cables**

73121010 Wire ropes, black 10 B10

73121020 Wire ropes, galvanised 10 B10

73121030 Stranded wire 10 B10

73121090 Other 10 B10

**731290 Other**

73129000 Other 10 B10

**7313 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.**

**731300 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**

73130010 Barbed wire 10 B10

73130020 Twisted hoop or single flat wire, barbed or not, and loosely

twisted double wire, of a kind used for fencing

10 B10

**7314 Cloth (including endless bands), grill, netting and fencing, of**

**iron or steel wire; expanded metal of iron or steel.**

Woven cloth:

**731412 Endless bands for machinery, of stainless steel**

73141200 Endless bands for machinery, of stainless steel 10 B10

**731414 Other woven cloth, of stainless steel**

73141410 Wire gauze (wire cloth, wire mesh) 10 B10

73141490 Other 10 B10

**731419 Other**

73141910 Wire gauze (wire cloth, wire mesh) 10 B10

73141990 Other 10 B10

**731420 Grill, netting and fencing, welded at the intersection, of wire**

**with a maximum cross-sectional dimension of 3 mm or more**

**and having a mesh size of 100 cm² or more**

73142010 Wire netting 10 B10

73142090 Other 10 B10

531

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other grill, netting and fencing, welded at the intersection:

**731431 Plated or coated with zinc**

73143100 Plated or coated with zinc 10 B10

**731439 Other**

73143900 Other 10 B10

Other cloth, grill, netting and fencing:

**731441 Plated or coated with zinc**

73144110 Wire netting 10 B10

73144190 Other 10 B10

**731442 Coated with plastics**

73144210 Wire netting 10 B10

73144290 Other 10 B10

**731449 Other**

73144910 Wire netting 10 B10

73144990 Other 10 B10

**731450 Expanded metal**

73145000 Expanded metal 10 B10

**7315 Chain and parts thereof, of iron or steel.**

Articulated link chain and parts thereof:

**731511 Roller chain**

73151100 Roller chain 10 B10

**731512 Other chain**

73151210 Lifting and hoisting chain 10 B10

73151220 Ship chain 10 B10

73151290 Other 10 B10

**731519 Parts**

73151900 Parts 10 B10

**731520 Skid chain**

73152000 Skid chain 10 B10

Other chain:

**731581 Stud-chain**

73158100 Stud-link 10 B10

**731582 Other, welded link**

73158200 Other, welded link 10 B10

**731589 Other**

73158900 Other 10 B10

**731590 Other parts**

73159000 Other parts 10 B10

532

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**7316 Anchors, grapnels and parts thereof, of iron or steel.**

**731600 Anchors, grapnels and parts thereof, of iron or steel**

73160010 Anchors and grapnels 10 B10

73160090 Parts 10 B10

**7317 Nails, tacks, drawing pins, corrugated nails, staples (other**

**than those of heading 83.05) and similar articles, of iron or**

**steel, whether or not with heads of other material, but**

**excluding such articles with heads of copper.**

**731700 Nails, tacks, drawing pins, corrugated nails, staples (other**

**than those of heading 83.05) and similar articles, of iron or**

**steel, whether or not with heads of other material, but**

**excluding such articles with heads of copper**

Nails:

73170011 For animal shoes 10 B10

73170012 For fixing heel strips and toe plates 10 B10

73170013 Wire nails 10 B10

73170019 Other nails 10 B10

Spikes:

73170021 Dog spikes 10 B10

73170029 Other 10 B10

73170030 Tacks 10 B10

Other:

73170091 Staples other than in strips, and drawing pins 10 B10

73170099 Other 10 B10

**7318 Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters,**

**cotter-pins, washers (including spring washers) and similar**

**articles, of iron or steel.**

Threaded articles:

**731811 Coach screws**

73181110 Machine screws 10 B10

73181190 Other 10 B10

**731812 Other wood screws**

73181200 Other wood screws 10 B10

**731813 Screw hooks and screw rings**

73181300 Screw hooks and screw rings 10 B10

**731814 Self-tapping screws**

73181400 Self-tapping screws 10 B10

533

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**731815 Other screws and bolts, whether or not with their nuts or**

**washers**

73181500 Other screws and bolts, whether or not with their nuts or washers X

**731816 Nuts**

73181600 Nuts 10 B10

**731819 Other**

73181900 Other 10 B10

Non-threaded articles:

**731821 Spring washers and other lock washers**

73182100 Spring washers and other lock washers 10 B10

**731822 Other washers**

73182200 Other washers 10 B10

**731823 Rivets**

73182300 Rivets 10 B10

**731824 Cotters and cotter-pins**

73182400 Cotters and cotter-pins 10 B10

**731829 Other**

73182910 Circlips 10 B10

73182990 Other X

**7319 Sewing needles, knitting needles, bodkins, crochet hooks,**

**embroidery stilettos and similar articles, for use in the hand,**

**of iron or steel; safety pins and other pins of iron or steel, not**

**elsewhere specified or included.**

**731920 Safety pins**

73192000 Safety pins 10 B10

**731930 Other pins**

73193000 Other pins 10 B10

**731990 Other**

73199000 Other 10 B10

**7320 Springs and leaves for springs, of iron or steel.**

**732010 Leaf-springs and leaves thereof**

Leaf-springs:

73201011 For motor vehicles X

73201012 For railways and tramways 10 B10

73201019 Other 10 B10

73201020 Leaves for springs 10 B10

**732020 Helical springs**

534

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

73202000 Helical springs 10 B10

**732090 Other**

73209010 Coil spring for railways, tramways 10 B10

73209020 Spring pins 10 B10

73209090 Other X

**7321 Stoves, ranges, grates, cookers (including those with**

**subsidiary boilers for central heating), barbecues, braziers,**

**gas-rings, plate warmers and similar non-electric domestic**

**appliances, and parts thereof, of iron or steel.**

Cooking appliances and plate warmers:

**732111 For gas fuel or for both gas and other fuels**

73211110 Cookers and kitchen stoves 10 B10

73211120 Other stoves 10 B10

73211190 Other 10 B10

**732112 For liquid fuel**

73211210 Cookers and kitchen stoves 10 B10

73211220 Other stoves 10 B10

73211290 Other 10 B10

**732119 Other, including appliances for solid fuel**

73211910 Cookers and kitchen stoves 10 B10

73211990 Other stoves and appliances 10 B10

Other appliances:

**732181 For gas fuel or for both gas and other fuels**

73218100 For gas fuel or for both gas and other fuels 10 B10

**732182 For liquid fuel**

73218200 For liquid fuel 10 B10

**732189 Other, including appliances for solid fuel**

73218910 Clay tandoor (oven with iron or steel body and earthen grates) 10 B10

73218990 Other 10 B10

**732190 Parts**

73219000 Parts 10 B10

**7322 Radiators for central heating, not electrically heated, and**

**parts thereof, of iron or steel; air heaters and hot air**

**distributors (including distributors which can also distribute**

**fresh or conditioned air), not electrically heated,**

**incorporating a motor-driven fan or blower, and parts**

**thereof, of iron or steel.**

Radiators and parts thereof:

535

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**732211 Of cast iron**

73221100 Of cast iron 10 B10

**732219 Other**

73221900 Other 10 B10

**732290 Other**

73229010 Air heaters and hot air distributors 10 B10

73229090 Parts of air heaters and hot air distributors 10 B10

**7323 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.**

**732310 Iron or steel wool; pot scourers and scouring or polishing**

**pads, gloves and the like**

73231000 Iron or steel wool; pot scourers and scouring or polishing pads,

gloves and the like

10 B10

Other:

**732391 Of cast iron, not enamelled**

73239110 Pans 10 B10

73239190 Other 10 B10

**732392 Of cast iron, enamelled**

73239200 Of cast iron, enamelled 10 B10

**732393 Of stainless steel**

73239310 Pressure cookers 10 B10

73239390 Other 10 B10

**732394 Of iron (other than cast iron) or steel, enamelled**

73239410 Ghamellas 10 B10

73239420 Utensils 10 B10

73239490 Other 10 B10

**732399 Other**

73239910 Utensils of galvanised iron 10 B10

73239920 Other utensils 10 B10

73239990 Other 10 B10

**7324 Sanitary ware and parts thereof, of iron or steel.**

**732410 Sinks and wash basins, of stainless steel**

73241000 Sinks and wash basins, of stainless steel 10 B10

Baths:

**732421 Of cast iron, whether or not enamelled**

73242100 Of cast iron, whether or not enamelled 10 B10

**732429 Other**

536

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

73242900 Other 10 B10

**732490 Other, including parts**

73249000 Other, including parts 10 B10

**7325 Other cast articles of iron or steel.**

**732510 Of non-malleable cast iron**

73251000 Of non-malleable cast iron 10 B10

Other:

**732591 Grinding balls and similar articles for mills**

73259100 Grinding balls and similar articles for mills 10 B10

**732599 Other**

73259910 Of iron 10 B10

73259920 Of alloy steel 10 B10

73259930 Of stainless steel 10 B10

Other:

73259991 Rudders for ships or boats 10 B10

73259992 Drain covers 10 B10

73259993 Plates and frames for sewage water or similar system 10 B10

73259999 Other 10 B10

**7326 Other articles of iron or steel.**

Forged or stamped, but not further worked:

**732611 Grinding balls and similar articles for mills**

73261100 Grinding balls and similar articles for mills 10 B10

**732619 Other**

73261910 For automobiles and earth moving equipments 10 B10

73261990 Other 10 B10

**732620 Articles of iron or steel wire**

73262010 Tyre bead wire rings intended for use in the manufacture of tyres

for cycles and cycle-rickshaws

10 B10

73262090 Other 10 B10

**732690 Other**

73269010 Belt lacing of steel 10 B10

73269020 Belt fasteners for machinery belts 10 B10

73269030 Drain covers, plates, and frames for sewages, water or similar

system

10 B10

73269040 Enamelled iron ware 10 B10

73269050 Grinding media balls and cylpebs 10 B10

73269060 Manufactures of stainless steel 10 B10

73269070 Articles of clad metal 10 B10

537

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

73269080 Parts of ships, floating structure and vessels (excluding hull,

propellers and paddle-wheels)

10 B10

Other:

73269091 Shanks 10 B10

73269099 Other 10 B10

**7401 Copper mattes; cement copper (precipitated copper).**

**740100 Copper mattes; cement copper (precipitated copper)**

74010010 Copper mattes 5 B10

74010090 Cement copper (precipitated copper) 5 B10

**7402 Unrefined copper; copper anodes for electrolytic refining.**

**740200 Unrefined copper; copper anodes for electrolytic refining**

74020010 Blister copper 5 B10

74020090 Other 5 B10

**7403 Refined copper and copper alloys, unwrought.**

Refined copper:

**740311 Cathodes and sections of cathodes**

74031100 Cathodes and sections of cathodes 5 B10

**740312 Wire-bars**

74031200 Wire-bars 5 B5

**740313 Billets**

74031300 Billets 5 B10

**740319 Other**

74031900 Other 5 B5

Copper alloys:

**740321 Copper-zinc base alloys (brass)**

74032100 Copper-zinc base alloys (brass) 5 B5

**740322 Copper-tin base alloys (bronze)**

74032210 Phosphor bronze 5 B10

74032290 Other 5 B10

**740329 Other copper alloys (other than master alloys of heading**

**74.05)**

74032900 Other copper alloys (other than master alloys of heading 7405) 5 B5

**7404 Copper waste and scrap.**

**740400 Copper waste and scrap**

Of copper:

74040011 Empty or discharged cartridges of all bores and sizes X

74040012 Copper scrap, namely the following: 5 B10

538

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

copper wire scrap covered by ISRI code words Barley, Berry and

Birch;

heavy copper scrap covered by ISRI code word Candy;

unalloyed copper scrap covered by ISRI code word Cliff;

copper wire nodules scrap covered by ISRI code words Clove,

Cobra and Cocoa;

light copper scrap covered by ISRI code word Dream;

muntz metal tubes covered by ISRI code word Palms

74040019 Other 5 B10

Of copper alloys:

74040021 Empty or discharged cartridges of all bores and sizes 5 B10

74040022 Brass scrap, namely the following: 5 B10

refinery brass scrap covered by ISRI code word Drink;

composition of red brass scrap covered by ISRI code word

Ebony;

red brass composition turnings scrap covered by ISRI code word

Enerv;

genuine babbit-lined brass bushings scrap covered by ISRI code

word Elder;

machinery or hard brass solids scrap covered by ISRI code word

Engel;

machinery or hard brass solids scrap covered by ISRI code word

Erin;

cocks and faucets scrap covered by ISRI code word Grape;

yellow brass scrap covered by ISRI code word Honey;

yellow brass castings covered by ISRI code word Ivory;

new brass clippings covered by ISRI code word Label;

yellow brass primer covered by ISRI code word Lark;

brass pipe covered ISRI code word Melon;

yellow brass rod turnings covered by ISRI code word Night;

new yellow brass rod ends covered by ISRI code Noble;

yellow brass turnings covered by ISRI code word Nomad;

mixed unsweated auto radiators covered by ISRI code word

Ocean;

admiralty brass condenser tubes covered by ISRI code word

Pales;

aluminium brass condenser tubes covered by ISRI code word

Pallu;

manganese bronze solids covered by ISRI code word Parch

539

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

74040029 Other 5 B10

**7405 Master alloys of copper.**

74050000 Master alloys of copper 5 B10

**7406 Copper powders and flakes.**

**740610 Powders of non-lamellar structure**

74061000 Powders of non-lamellar structure 5 B10

**740620 Powders of lamellar structure; flakes**

74062000 Powders of lamellar structure; flakes 5 B10

**7407 Copper bars, rods and profiles.**

**740710 Of refined copper**

74071010 Electrolytic copper rods or black copper rods 5 B10

74071020 Other copper rods 5 B5

74071030 Copper bars (excluding hollow bars) 5 B10

74071040 Hollow bars of copper 5 B10

Profiles:

74071051 Hollow profiles 5 B10

74071059 Other 5 B10

74071090 Other 5 B10

Of copper alloys:

**740721 Of cooper-zinc base alloys (brass)**

74072110 Bars 5 B5

74072120 Rods 5 B5

74072130 Hollow bars 5 B5

74072190 Other 5 B5

**740729 Other**

74072910 Rods of bronze and similar alloys 5 B10

Profiles:

74072921 Hollow 5 B10

74072929 Other 5 B10

74072990 Other 5 B10

**7408 Copper wire.**

Of refined copper:

**740811 Of which the maximum cross-sectional dimension exceeds 6**

**mm**

74081110 Copper weld wire 5 B10

74081190 Other 5 B10

**740819 Other**

74081910 Copper weld wire 5 B10

540

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

74081920 Welding wire 5 B10

74081990 Other 5 B10

Of copper alloys:

**740821 Of cooper-zinc base alloys (brass)**

74082110 Of which the maximum cross-sectional dimension exceeds 6 mm 5 B5

74082190 Other 5 B5

**740822 Of copper-nickel base alloys (cupro-nickel) or copper-nickelzinc**

**base alloys (nickel silver)**

74082210 Silver plated flattened wire of copper (lametta) 5 B10

74082220 Other of which the maximum cross-sectional dimension exceeds

6 mm

5 B10

74082290 Other 5 B10

**740829 Other**

74082910 Wire of bronze and similar alloys 5 B10

74082990 Other 5 B10

**7409 Cooper plates, sheets and strip, of a thickness exceeding 0.15**

**mm.**

Of refined copper:

**740911 In coils**

74091100 In coils 5 B5

**740919 Other**

74091900 Other 5 B5

Of copper-zinc base alloys (brass):

**740921 In coils**

74092100 In coils 5 B5

**740929 Other**

74092900 Other 5 B10

Of copper-tin base alloys (bronze):

**740931 In coils**

74093100 In coils 5 B5

**740939 Other**

74093900 Other 5 B10

**740940 Of copper-nickel base alloys (cupro-nickel) or copper-nickelzinc**

**base alloys (nickel silver)**

74094000 Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc

base alloys (nickel silver)

5 B5

**740990 Of other copper alloys**

74099000 Of other copper alloys 5 B5

541

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**7410 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.**

Not backed:

**741011 Of refined copper**

74101100 Of refined copper 5 B5

**741012 Of copper alloys**

74101200 Of copper alloys 5 B10

Backed:

**741021 Of refined copper**

74102100 Of refined copper 5 B10

**741022 Of copper alloys**

74102200 Of copper alloys 5 B10

**7411 Copper tubes and pipes.**

**741110 Of refined copper**

74111000 Of refined copper 5 B5

Of copper alloys:

**741121 Of cooper-zinc base alloys (brass)**

74112100 Of copper-zinc base alloys (brass) 10 B10

**741122 Of copper-nickel base alloys (cupro-nickel) or copper-nickelzinc**

**base alloys (nickel silver)**

74112200 Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc

base alloys (nickel silver)

10 B10

**741129 Other**

74112900 Other 10 B10

**7412 Copper tube or pipe fittings (for example, couplings, elbows,**

**sleeves).**

**741210 Of refined copper**

74121000 Of refined copper 10 B10

**741220 Of copper alloys**

Brass:

74122011 Tube-well strainer 10 B10

74122012 Hose connectors 10 B10

74122019 Other 10 B10

74122090 Fittings of bronze or other alloys of copper 10 B10

**7413 Stranded wire, cables, plaited bands and the like, of copper,**

**not electrically insulated.**

542

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

74130000 Stranded wire, cables, plaited bands and the like, of copper, not

electrically insulated

10 B10

**7415 Nails, tacks, drawing pins, staples (other than those of**

**heading 83.05) and similar articles, of copper or of iron or**

**steel with heads of copper; screws, bolts, nuts, screw hooks,**

**rivets, cotters, cotter-pins, washers (including spring**

**washers) and similar articles, of copper.**

**741510 Nails and tacks, drawing pins, staples and similar articles**

74151000 Nails and tacks, drawing pins, staples and similar articles 10 B10

Other articles, not threaded:

**741521 Washers (including spring washers)**

74152100 Washers (including spring washers) 10 B10

**741529 Other**

74152900 Other 10 B10

Other threaded articles:

**741533 Screws; bolts and nuts**

74153310 Screws for wood 10 B10

74153390 Other 10 B10

**741539 Other**

74153910 Rivets (excluding tubular or bifurcated) 10 B10

74153990 Other 10 B10

**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.**

Table, kitchen or other household articles and parts thereof; pot

scourers and scouring or polishing pads, gloves and the like:

**741811 Pot scourers and scouring or polishing pads, gloves and the**

**like**

74181100 Pot scourers and scouring or polishing pads, gloves and the like 10 B10

**741819 Other**

74181910 E.P.N.S. ware 10 B10

Utensils:

74181921 Of brass 10 B10

74181922 Of copper 10 B10

74181929 Of other copper alloys 10 B10

74181930 Other table, kitchen or other household articles 10 B10

74181990 Parts 10 B10

543

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**741820 Sanitary ware and parts thereof**

74182010 Sanitary ware 10 B10

74182020 Parts of sanitary ware 10 B10

**7419 Other articles of copper.**

**741910 Chain and parts thereof**

74191010 Chain 10 B10

Parts:

74191021 Of copper chains 10 B10

74191029 Other 10 B10

Other:

**741991 Cast, moulded, stamped or forged, but not further worked**

74199100 Cast, moulded, stamped or forged, but not further worked 10 B10

**741999 Other**

74199910 Reservoirs, tanks, vats and similar containers of a capacity above

300 l

10 B10

74199920 Articles of copper alloys electro-plated with nickel-silver 10 B10

74199930 Articles of brass 10 B10

74199940 Copper worked articles 10 B10

74199990 Other articles of copper 10 B10

**7501 Nickel mattes, nickel oxide sinters and other intermediate**

**products of nickel metallurgy.**

**750110 Nickel mattes**

75011000 Nickel mattes 5 B10

**750120 Nickel oxide sinters and other intermediate products of**

**nickel metallurgy**

75012000 Nickel oxide sinters and other intermediate products of nickel

metallurgy

5 B10

**7502 Unwrought nickel.**

**750210 Nickel, not alloyed**

75021000 Nickel, not alloyed 5 B10

**750220 Nickel alloys**

75022010 Cupro-nickel containing more than 40 % by weight of nickel 5 B10

75022020 Monel metal including ‘K’ monel 5 B10

75022030 Nickel alloys containing more than 40 % by weight of nickel 5 B10

75022040 Nickel alloys containing more than 10 % but not more than 40%

by weight of nickel

5 B10

75022090 Other 5 B10

**7503 Nickel waste and scrap.**

544

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**750300 Nickel waste and scrap**

75030010 Nickel scrap, namely the following: 5 B10

new nickel scrap covered by ISRI code word 'Aroma';

old nickel scrap covered by ISRI code word 'Burly';

new cupro nickel clips and solids covered by ISRI code word

'Dandy';

cupro nickel solids covered by ISRI code word 'Daunt';

soldered cupro-nickel solids covered by ISRI code word 'Delta';

cupro nickel spinnings, turnings, borings covered by ISRI code

word 'Decoy';

miscellaneous nickel-copper and nickel-copper iron covered by

ISRI code word 'Depth';

mixed new nickel silver clippings covered by ISRI code word

'Maize';

mixed new nickel silver clippings covered by ISRI code word

'Major';

new segregated nickel silver clippings covered by ISRI code

word 'Malar';

old nickel silver covered by ISRI code word 'Malic';

nickel silver castings covered by ISRI code word 'Naggy';

nickel silver turnings covered by ISRI code word 'Niece';

new R-monel clippings solids covered by ISRI code word 'Hitch';

new mixed monel solids and clippings covered by ISRI code

word 'House';

old monel sheet and solids covered by ISRI code word 'Ideal';

k-monel solids covered by ISRI code word 'Indian';

soldered monel sheet and solids covered by ISRI code word

'Junto';

monel castings covered by ISRI code word 'Lemon';

monel turnings covered by ISRI code word 'Lemur';

nickel scrap obtained by breaking up of ships, boats and other

floating structures

75030090 Other 5 B10

**7504 Nickel powders and flakes.**

75040000 Nickel powders and flakes 5 B10

**7505 Nickel bars, rods, profiles and wire.**

Bars, rods, and profiles:

545

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**750511 Of nickel, not alloyed**

75051110 Hollow bars 5 B10

75051120 Other bars; rods and profiles 5 B10

**750512 Of nickel alloys**

75051210 Hollow bars 5 B10

75051220 Other bars; rods and profiles 5 B10

Wire:

**750521 Of nickel, not alloyed**

75052100 Of nickel, not alloyed 5 B10

**750522 Of nickel alloys**

75052200 Of nickel alloys 5 B10

**7506 Nickel plates, sheets, strip and foil.**

**750610 Of nickel, not alloyed**

75061000 Of nickel, not alloyed 5 B10

**750620 Of nickel alloys**

75062000 Of nickel alloys 5 B10

**7507 Nickel tubes, pipes and tube or pipe fittings (for example,**

**couplings, elbows, sleeves).**

Tubes and pipes:

**750711 Of nickel, not alloyed**

75071100 Of nickel, not alloyed 5 B10

**750712 Of nickel alloys**

75071200 Of nickel alloys 5 B10

**750720 Tube or pipe fittings**

75072000 Tube or pipe fittings 5 B10

**7508 Other article of nickel.**

**750810 Cloth, grill and netting, of nickel wire**

75081000 Cloth, grill and netting, of nickel wire 5 B10

**750890 Other**

75089010 Electroplating anodes of nickel 5 B10

75089020 Blanks ordinarily used for manufacturing tubes and pipes of

nickel

5 B10

75089030 Nickel screen 5 B10

75089090 Other articles of nickel and nickel alloy 5 B10

**7601 Unwrought aluminium.**

**760110 Aluminium, not alloyed**

76011010 Ingots 5 B10

76011020 Billets 5 B10

546

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

76011030 Wire bars 5 B10

76011040 Wire rods 5 B10

76011090 Other 5 B10

**760120 Aluminium alloys**

76012010 Ingots 5 B5

76012020 Billets 5 B10

76012030 Wire bars 5 B5

76012040 Wire rods 5 B5

76012090 Other 5 B10

**7602 Aluminium waste and scrap.**

**760200 Aluminium waste and scrap**

76020010 Aluminium scrap, namely the following: 5 B5

clean aluminium lithographic sheets covered by ISRI code word

'Tablet';

new, clean aluminium lithographic sheets covered by ISRI code

word 'Tabloid';

mixed low copper aluminium clippings and solids covered by

ISRI code word 'Taboo';

clean mixed old alloy sheet aluminium covered by ISRI code

word 'Taint'/'Tabor';

new aluminium can stock covered by ISRI code word 'Take';

old can stock covered by ISRI code word 'Talap';

shredded aluminium used beverages can (U) scrap covered by

ISRI code word 'Talcred';

densified aluminium used beverages can (UBC) scrap covered by

ISRI code word 'Taldack';

baled aluminium used beverage can (UBC) scrap covered by

ISRI code word 'Taldon';

briquetted aluminium used beverage can (UBC) scrap covered by

ISRI code word 'Taldork';

painted siding covered by ISRI code word 'Tale';

coated scrap covered by ISRI code word 'Talent';

aluminium scrap radiators covered by ISRI code word 'Talk';

E.C. aluminium nodules covered by ISRI code word 'Tall';

new pure aluminium wire and cable covered by ISRI code word

'Talon';

new mixed aluminium wire and cable covered by ISRI code word

'Tanri';

547

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

old pure aluminium wire and cable covered by ISRI code word

'Taste';

old mixed aluminium wire and cable covered by ISRI code word

'Tassel';

aluminium pistons covered by ISRI code word 'Tarry';

segregated aluminium borings and turnings covered by ISRI code

word 'Teens';

mixed aluminium castings covered by ISRI code word 'Telic'';

mixed aluminium casting covered by ISRI code word 'Tense';

wrecked airplane sheet aluminium covered by ISRI code word

'Tepid';

new aluminium foil covered by ISRI code word 'Terse';

old aluminium foil covered by ISRI code word 'Testy';

aluminium grindings covered by ISRI code word 'Thigh';

sweated aluminium covered by ISRI code word 'Throb';

segregated new aluminium alloy clippings and solids covered by

ISRI code word 'Tooth';

mixed new aluminium alloy clippings and solids covered by ISRI

code word 'Tough';

segregated new aluminium casting, forgings and extrusions

covered by ISRI code word 'Tread';

aluminium auto castings covered by ISRI code word 'Trump';

insulated aluminium wire scrap covered by ISRI code word

'Twang';

aluminium airplane castings covered by ISRI code word 'Twist';

fragmentizer aluminium scrap(from automobile shredder)

covered by ISRI code word 'Twitch'

76020090 Other waste and scrap 5 B10

**7603 Aluminium powders and flakes.**

**760310 Powders of non-lamellar structure**

76031010 Aluminium powder for thermit process 5 B10

76031090 Other 5 B5

**760320 Powders of lamellar structure; flakes**

76032000 Powders of lamellar structure; flakes 5 B10

**7604 Aluminium bars, rods and profiles.**

**760410 Of aluminium, not alloyed**

76041010 Wire rods 5 B5

76041020 Bars and rods, other than wire rods 5 B5

Profiles:

548

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

76041031 Hollow 5 B5

76041039 Other 5 B5

Of aluminium alloys:

**760421 Hollow profiles**

76042100 Hollow profiles 5 B5

**760429 Other**

76042910 Hard drawn bare aluminium conductors steel re-inforced

(A.C.S.R.)

5 B10

76042920 Wire rods 5 B10

76042930 Bars and rods, other than wire rods 5 B10

76042990 Other 5 B10

**7605 Aluminium wire.**

Of a aluminium, not alloyed:

**760511 Of which the maximum cross-sectional dimension exceeds 7**

**mm**

76051100 Of which the maximum cross-sectional dimension exceeds 7 mm 5 B10

**760519 Other**

76051910 Of which the maximum cross-sectional dimension exceeds 6 mm

but does not exceed 7 mm

5 B10

Other:

76051991 Hard drawn bare-solid 5 B10

76051999 Other 5 B10

Of aluminium alloys:

**760521 Of which the maximum cross-sectional dimension exceeds 7**

**mm**

76052100 Of which the maximum cross-sectional dimension exceeds 7 mm 5 B10

**760529 Other**

76052910 Of which the maximum cross-sectional dimension exceeds 6 mm

but does not exceed 7 mm

5 B10

76052990 Other 5 B5

**7606 Aluminium plates, sheets and strip, of a thickness exceeding**

**0.2 mm.**

Rectangular (including square):

**760611 Of aluminium, not alloyed**

76061110 Electrolytic plates or sheets 5 B5

76061190 Other 5 B5

**760612 Of aluminium alloys**

76061200 Of aluminium alloys 5 B5

549

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other:

**760691 Of aluminium, not alloyed**

76069110 Circles 5 B10

76069120 Electrolytic plates or sheets 5 B10

76069190 Other 5 B5

**760692 Of aluminium alloys**

76069210 Circles 5 B5

76069290 Other 5 B5

**7607 Aluminium foil (whether or not printed or backed with**

**paper, paperboard, plastics or similar backing materials) of**

**a thickness (excluding any backing) not exceeding 0.2 mm.**

Not backed:

**760711 Rolled but not further worked**

76071110 Ordinarily used for tea chest lining 5 B5

76071190 Other 5 B5

**760719 Other**

76071910 Ordinarily used for tea chest lining 5 B10

Other:

76071991 Plain 5 B10

76071992 Embossed 5 B10

76071993 Perforated or cut-to-shape 5 B10

76071994 Coated 5 B10

76071995 Printed 5 B10

76071999 Other 5 B10

**760720 Backed**

76072010 Ordinarily used for tea chest lining 5 B10

76072090 Other 5 B10

**7608 Aluminium tubes and pipes.**

**760810 Of aluminium, not alloyed**

76081000 Of aluminium, not alloyed 7.5 B5

**760820 Of aluminium alloys**

76082000 Of aluminium alloys 7.5 B5

**7609 Aluminium tube and pipe fittings (for example, couplings,**

**elbows, sleeves).**

76090000 Aluminium tube and pipe fittings (for example, couplings,

elbows, sleeves)

7.5 B10

550

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**7610 Aluminium structures (excluding prefabricated buildings of**

**heading 94.06) and parts of structures (for example, bridges**

**and bridge-sections, towers, lattice masts, roofs, roofing**

**frameworks, doors and windows and their frames and**

**thresholds for doors, balustrades, pillars and columns);**

**aluminium plates, rods, profiles, tubes and the like, prepared**

**for use in structures.**

**761010 Doors, windows and their frames and thresholds for doors**

76101000 Doors, windows and their frames and thresholds for doors 10 B10

**761090 Other**

76109010 Structures 10 B10

76109020 Parts of structures, not elsewhere specified 10 B10

76109030 Aluminium plates, rods, profiles, tubes and the like prepared for

use in structure

10 B10

76109090 Other 10 B10

**7611 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 heatinsulated,**

**but not fitted with mechanical or thermal**

**equipment.**

76110000 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

10 B10

**7612 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 heatinsulated,**

**but not fitted with mechanical or thermal**

**equipment.**

**761210 Collapsible tubular containers**

76121010 Plain 10 B10

76121020 Lacquered 10 B10

76121030 Printed 10 B10

76121090 Other 10 B10

**761290 Other**

76129010 Plain 10 B10

76129020 Lacquered 10 B10

76129030 Printed 10 B10

551

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

76129090 Other 10 B10

**7613 Aluminium containers for compressed or liquefied gas.**

**761300 Aluminium containers for compressed or liquefied gas**

Low pressure cylinders:

76130011 Plain 10 B10

76130012 Lacquered 10 B10

76130013 Printed 10 B10

76130019 Other 10 B10

High pressure cylinders:

76130021 Plain 10 B10

76130022 Lacquered 10 B10

76130023 Printed 10 B10

76130029 Other 10 B10

Other:

76130091 Plain 10 B10

76130092 Lacquered 10 B10

76130093 Printed 10 B10

76130099 Other 10 B10

**7614 Stranded wire, cables, plaited bands and the like, of**

**aluminium, not electrically insulated.**

**761410 With steel core**

76141000 With steel core 10 B10

**761490 Other**

76149000 Other 10 B10

**7615 Table, kitchen or other household articles and parts thereof,**

**of aluminium; pot scourers and scouring or polishing pads,**

**gloves and the like, of aluminium; sanitary ware and parts**

**thereof, of aluminium.**

Table, kitchen or other household articles and parts thereof; pot

scourers and scouring or polishing pads, gloves and the like:

**761511 Pot scourers and scouring or polishing pads, gloves and the**

**like**

76151100 Pot scourers and scouring or polishing pads, gloves and the like 10 B10

**761519 Other**

76151910 Pressure cookers 10 B10

76151920 Non-stick utensils 10 B10

76151930 Solar collectors and parts thereof 10 B10

552

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

76151940 Other table and kitchenware 10 B10

76151990 Other 10 B10

**761520 Sanitary ware and parts thereof**

76152010 Sanitary ware of aluminium and aluminium alloys for indoor use 10 B10

76152020 Parts 10 B10

76152090 Other 10 B10

**7616 Other articles of aluminium.**

**761610 Nails, tacks, staples (other than those of heading 83.05),**

**screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins,**

**washers and similar articles**

76161000 Nails, tacks, staples (other than those of heading 8305), screws,

bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and

similar articles

10 B10

Other:

**761691 Cloth, grill, netting and fencing, of aluminium wire**

76169100 Cloth, grill, netting and fencing, of aluminium wire 10 B10

**761699 Other**

76169910 Expanded metal of aluminium and aluminium alloys 10 B10

76169920 Chains 10 B10

76169930 Bobbins 10 B10

76169990 Other 10 B10

**7801 Unwrought lead.**

**780110 Refined lead**

78011000 Refined lead 5 B10

Other:

**780191 Containing by weight antimony as the principal other**

**element**

78019100 Containing by weight antimony as the principal other element 5 B10

**780199 Other**

78019910 Pig lead 5 B10

78019920 Unrefined lead 5 B10

78019930 Unrefined lead alloys 5 B10

78019990 Other 5 B10

**7802 Lead waste and scrap.**

**780200 Lead waste and scrap**

553

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

78020010 Lead scrap, namely the following:

scrap lead-soft covered by ISRI code word 'Racks'; mixed hard

or soft scrap lead covered by ISRI code word 'Radio'; lead

covered copper cable covered by ISRI code word 'Relay'; wheel

weights covered by ISRI covered by ISRI code word 'Ropes';

mixed common babbit covered by ISRI code word 'Roses'

5 B10

78020090 Other 5 B10

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

Plates, sheets, strip and foil:

**780411 Sheets, strip and foil of a thickness (excluding any backing)**

**not exceeding 0.2 mm**

78041110 Sheets and strip 5 B10

78041120 Foil 5 B10

**780419 Other**

78041910 Plates 5 B10

78041990 Other 5 B10

**780420 Powders and flakes**

78042000 Powders and flakes 5 B10

**7806 Other articles of lead.**

**780600 Other articles of lead**

78060010 Sanitary fixtures 10 B10

78060020 Indian lead seals 10 B10

78060030 Blanks 10 B10

78060090 Other 10 B10

**7901 Unwrought zinc.**

Zinc, not alloyed:

**790111 Containing by weight 99.99 % or more of zinc**

79011100 Containing by weight 99.99% or more of zinc 5 B10

**790112 Containing by weight less than 99.99 % of zinc**

79011200 Containing by weight less than 99.99% of zinc 5 B10

**790120 Zinc, alloys**

79012010 Mozak or alloys of zinc and aluminium containing not less than

94% by weight of zinc

5 B10

79012090 Other 5 B10

**7902 Zinc waste and scrap.**

**790200 Zinc waste and scrap**

79020010 Zinc scrap, namely the following: 5 B10

old zinc die case scrap covered by ISRI code word 'Saves';

554

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

new zinc die case scrap covered by ISRI code word 'Scabs';

new plated zinc die cast scrap covered by ISRI code word

'Scope';

zinc die cast automotive grills covered by ISRI code word 'Scoot';

Old scrap zinc covered by ISRI code word 'Score';

New zinc clippings covered by ISRI code word 'Screen';

zinc die cast slabs or pigs covered by ISRI code word 'Scull';

crushed clean sorted fragmentizers die cast scrap, as produced

from automobile fragmentizers covered by ISRI code word

'Scribe';

Hot dip galvanizers slab zinc dross (batch process) covered by

ISRI code word 'Scrub' (minimum 92% zinc)-free of skimmings;

continuous line galvanizing slab zinc top dross covered by ISRI

code word 'Seal' (minimum 90% zinc)-free of skimmings;

continuous line galvanizing slab zinc bottom dross covered by

ISRI code word 'Seam' (minimum 92% zinc)-free of skimmings;

prime zinc die cast covered by ISRI code word 'Shelf' (85%

zinc)-free from corrosion or oxidation

79020090 Other 5 B10

**7903 Zinc dust, powders and flakes.**

**790310 Zinc dust**

79031000 Zinc dust 5 B10

**790390 Other**

79039000 Other 5 B10

**7904 Zinc bars, rods, profiles and wire.**

**790400 Zinc bars, rods, profiles and wire**

Bars and rods:

79040011 Hollow bars 5 B10

79040012 Rods, including wire rods 5 B10

79040019 Other 5 B10

profiles:

79040021 Hollow 5 B10

79040022 Angles, shapes and sections 5 B10

79040029 Other 5 B10

79040030 Wire 5 B10

**7905 Zinc plates, sheets strip and foil.**

**790500 Zinc plates, sheets strip and foil**

79050010 Calots 5 B10

555

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

79050020 Plates 5 B10

79050030 Sheets, strip and circles 5 B10

79050040 Foil 5 B10

**7907 Other articles of zinc.**

**790700 Other articles of zinc**

79070010 Sanitary fixtures 10 B10

79070090 Other 10 B10

**8001 Unwrought tin.**

**800110 Tin, not alloyed**

80011010 Blocks 5 B10

80011090 Ingots, pigs, slabs and other primary forms of tin 5 B10

**800120 Tin alloys**

80012000 Tin alloys 5 B10

**8002 Tin waste and scrap.**

**800200 Tin waste and scrap**

80020010 Tin scrap, namely the following: 5 B10

block tin covered by ISRI code word 'Ranch';

high tin base babbit covered by ISRI code word 'Raves';

pewter covered by ISRI code word 'Ranks'

80020090 Other 5 B10

**8003 Tin bars, rods, profiles and wire.**

**800300 Tin bars, rods, profiles and wire**

80030010 Hollow bars 5 B10

80030020 Bars, other than hollow bars; rods 5 B10

80030030 Profiles 5 B10

80030040 Wire 5 B10

**8007 Other articles of tin.**

**800700 Other articles of tin**

80070010 Blanks 10 B10

80070090 Other 10 B10

**8101 Tungsten (wolfram) and articles thereof, including waste and**

**scrap.**

**810110 Powders**

81011000 Powders 5 B10

Other:

**810194 Unwrought tungsten, including bars and rods obtained**

**simply by sintering**

556

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

81019400 Unwrought tungsten, including bars and rods obtained simply by

sintering

5 B10

**810196 Wire**

81019600 Wire 5 B10

**810197 Waste and scrap**

81019700 Waste and scrap 5 B10

**810199 Other**

81019910 Tungsten filament 10 B10

81019990 Other 10 B10

**8102 Molybdenum and articles thereof, including waste and scrap.**

**810210 Powders**

81021000 Powders 5 B10

Other:

**810294 Unwrought molybdenum, including bars and rods obtained**

**simply by sintering**

81029400 Unwrought molybdenum, including bars and rods obtained

simply by sintering

5 B10

**810295 Bars and rods, other than those obtained simply by**

**sintering, profiles, plates, sheets, strip and foil**

81029510 Hollow bars 5 B10

81029590 Other 5 B10

**810296 Wire**

81029600 Wire 5 B10

**810297 Waste and scrap**

81029700 Waste and scrap 5 B10

**810299 Other**

81029900 Other 10 B10

**8103 Tantalum and articles thereof, including waste and scrap.**

**810320 Unwrought tantalum, including bars and rods obtained**

**simply by sintering; powders**

81032010 Hollow bars 5 B10

81032090 Other 5 B10

**810330 Waste and scrap**

81033000 Waste and scrap 5 B10

**810390 Other**

81039000 Other 10 B10

**8104 Magnesium and articles thereof, including waste and scrap.**

Unwrought magnesium:

557

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**810411 Containing at least 99.8 % by weight of magnesium**

81041100 Containing at least 99.8% by weight of magnesium 5 B5

**810419 Other**

81041900 Other 5 B10

**810420 Waste and scrap**

81042010 Magnesium scrap, namely the following: 5 B10

magnesium clips covered by ISRI code word 'Wafer';

magnesium scrap covered by ISRI code word 'Walnut';

magnesium engraver plates covered by ISRI code word 'Wine';

magnesium dock boards covered by ISRI code word 'Wood';

magnesium turnings covered by ISRI code word 'World'

81042090 Other 5 B10

**810430 Raspings, turnings and granules, graded according to size;**

**powders**

81043010 Raspings, turnings and granules, graded according to size 5 B10

81043020 Powders 5 B10

**810490 Other**

81049010 Other magnesium and magnesium base alloys, wrought 5 B5

81049020 Flakes 5 B5

81049030 Wire 5 B5

81049090 Other 10 B10

**8105 Cobalt mattes and other intermediate products of cobalt**

**metallurgy; cobalt and articles thereof, including waste and**

**scrap.**

**810520 Cobalt mattes and other intermediate products of cobalt**

**metallurgy; unwrought cobalt; powders**

81052010 Cobalt mattes and other intermediate products of cobalt

metallurgy

5 B10

81052020 Cobalt unwrought 5 B10

81052030 Powders 5 B10

**810530 Waste and scrap**

81053000 Waste and scrap 5 B10

**810590 Other**

81059000 Other 10 B10

**8106 Bismuth and articles thereof, including waste and scrap.**

**810600 Bismuth and articles thereof, including waste and scrap**

81060010 Bismuth, unwrought 5 B10

81060020 Waste and scrap of bismuth and bismuth alloys 5 B10

558

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

81060030 Bismuth, wrought 5 B10

81060090 Other 10 B10

**8107 Cadmium and articles thereof, including waste and scrap.**

**810720 Unwrought cadmium; powders**

81072000 Unwrought cadmium; powders 5 B10

**810730 Waste and scrap**

81073000 Waste and scrap 5 B10

**810790 Other**

81079010 Cadmium, wrought 5 B10

81079090 Other 10 B10

**8108 Titanium and articles thereof, including waste and scrap.**

**810820 Unwrought titanium; powders**

81082000 Unwrought titanium; powders 5 B5

**810830 Waste and scrap**

81083000 Waste and scrap 5 B10

**810890 Other**

81089010 Titanium, wrought 5 B5

81089090 Other 10 B10

**8109 Zirconium and articles thereof, including waste and scrap.**

**810920 Unwrought zirconium; powders**

81092000 Unwrought zirconium; powders 5 B10

**810930 Waste and scrap**

81093000 Waste and scrap 5 B10

**810990 Other**

81099000 Other 10 B10

**8110 Antimony and articles thereof, including waste and scrap.**

**811010 Unwrought antimony; powders**

81101000 Unwrought antimony; powders 5 B10

**811020 Waste and scrap**

81102000 Waste and scrap 5 B10

**811090 Other**

81109000 Other 10 B10

**8111 Manganese and articles thereof, including waste and scrap.**

**811100 Manganese and articles thereof, including waste and scrap**

81110010 Unwrought manganese and manganese base alloys 5 B10

81110020 Waste and scrap of manganese base alloys 5 B10

81110030 Wrought manganese 5 B10

81110090 Other 10 B10

559

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**8112 Beryllium, chromium, germanium, vanadium, gallium,**

**hafnium, indium, niobium (columbium), rhenium and**

**thallium, and articles of these metals, including waste and**

**scrap.**

Beryllium:

**811212 Unwrought; powders**

81121200 Unwrought; powders 5 B10

**811213 Waste and scrap**

81121300 Waste and scrap 5 B10

**811219 Other**

81121900 Other 10 B10

Chromium:

**811221 Unwrought; powders**

81122100 Unwrought; powders 5 B10

**811222 Waste and scrap**

81122200 Waste and scrap 5 B10

**811229 Other**

81122900 Other 10 B10

Thallium:

**811251 Unwrought; powders**

81125100 Unwrought ; powders 5 B10

**811252 Waste and scrap**

81125200 Waste and scrap 5 B10

**811259 Other**

81125900 Other 10 B10

Other:

**811292 Unwrought; waste and scrap; powders**

81129200 Unwrought; waste and scrap; powders 5 B10

**811299 Other**

81129900 Other 10 B10

**8113 Cermets and articles thereof, including waste and scrap.**

**811300 Cermets and articles thereof, including waste and scrap**

81130010 Unwrought cermets 10 B10

81130020 Waste and scrap of cermets 10 B10

81130030 Articles of cermets 10 B10

81130090 Other 10 B10

**8201 Hand tools, the following.**

spades, shovels, mattocks, picks, hoes, forks and rakes;

560

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

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.

**820110 Spades and shovels**

82011000 Spades and shovels 10 B10

**820120 Forks**

82012000 Forks 10 B10

**820130 Mattocks, picks, hoes and rakes**

82013000 Mattocks, picks, hoes and rakes 10 B10

**820140 Axes, bill hooks and similar hewing tools**

82014000 Axes, bill hooks and similar hewing tools 10 B10

**820150 Secateurs and similar one-handed pruners and shears**

**(including poultry shears)**

82015000 Secateurs and similar one-handed pruners and shears (including

poultry shears)

10 B10

**820160 Hedge shears, two-handed pruning shears and similar twohanded**

**shears**

82016000 Hedge shears, two-handed pruning shears and similar two-handed

shears

10 B10

**820190 Other hand tools of a kind used in agriculture, horticulture**

**or forestry**

82019000 Other hand tools of a kind used in agriculture, horticulture of

forestry

10 B10

**8202 Hand saws; blades for saws of all kinds (including slitting,**

**slotting or toothless saw blades).**

**820210 Hand saws**

82021010 Metal working hand saws 10 B10

82021020 Wood working and similar hand saws 10 B10

82021090 Other 10 B10

**820220 Band saw blades**

82022000 Band saw blades 10 B10

Circular saw blades (including slitting or slotting saw blades):

**820231 With working part of steel**

82023100 With working part of steel 10 B10

**820239 Other, including parts**

82023900 Other, including parts 10 B10

**820240 Chain saw blades**

561

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

82024000 Chain saw blades 10 B10

Other saw blades:

**820291 Straight saw blades, for working metal**

82029110 Machine operated 10 B10

82029120 Hand operated 10 B10

**820299 Other**

82029910 Hacksaw frames 10 B10

82029990 Other 10 B10

**8203 Files, rasps, pliers (including cutting pliers), pincers,**

**tweezers, metal cutting shears, pipe-cutters, bolt croppers,**

**perforating punches and similar hand tools.**

**820310 Files, rasps and similar tools**

82031000 Files, rasps and similar tools 10 B10

**820320 Pliers (including cutting pliers), pincers, tweezers and similar**

**tools**

82032000 Pliers (including cutting pliers), pincers, tweezers and similar

tools

10 B10

**820330 Metal cutting shears and similar tools**

82033000 Metal cutting shears and similar tools 10 B10

**820340 Pipe-cutters, bolt croppers, perforating punches and similar**

**tools**

82034010 Perforating punches and pipe cutters 10 B10

82034090 Other 10 B10

**8204 Hand-operated spanners and wrenches (including torque**

**meter wrenches but not including tap wrenches);**

**interchangeable spanner sockets, with or without handles.**

Hand-operated spanners and wrenches:

**820411 Non-adjustable**

82041110 Spanners 10 B10

82041120 Wrenches 10 B10

**820412 Adjustable**

82041210 Spanners 10 B10

82041220 Wrenches 10 B10

**820420 Interchangeable spanner sockets, with or without handles**

82042000 Interchangeable spanner sockets, with or without handles 10 B10

562

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**8205 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.**

**820510 Drilling, threading or tapping tools**

82051000 Drilling, threading or tapping tools 10 B10

**820520 Hammers and sledge hammers**

82052000 Hammers and sledge hammers 10 B10

**820530 Planes, chisels, gouges and similar cutting tools for working**

**wood**

82053000 Planes, chisels, gouges and similar cutting tools for working wood 10 B10

**820540 Screwdrivers**

82054000 Screwdrivers 10 B10

Other hand tools (including glaziers' diamonds):

**820551 Household tools**

82055110 Can or cork openers 10 B10

82055190 Other 10 B10

**820559 Other**

82055910 Grease guns (excluding compressed air type) 10 B10

82055920 Metal working hand tools 10 B10

82055930 Hand tools for specified uses, such as, watch making tools,

goldsmith tools

10 B10

82055990 Other 10 B10

**820560 Blow lamps**

82056000 Blow lamps 10 B10

**820570 Vices, clamps and the like**

82057000 Vices, clamps and the like 10 B10

**820580 Anvils; portable forges; hand or pedal-operated grinding**

**wheels with frameworks**

82058010 Anvils and portable forges 10 B10

82058020 Grinding wheels with frame, hand or pedal-operated 10 B10

**820590 Sets of articles of two or more of the foregoing subheadings**

82059000 Sets of articles of two or more of the foregoing sub-headings 10 B10

**8206 Tools of two or more of the headings 82.02 to 82.05, put up in**

**sets for retail sale.**

**820600 Tools of two or more of the headings 82.02 to 82.05, put up in**

**sets for retail sale**

563

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

82060010 Garage tools in sets 10 B10

82060090 Other 10 B10

**8207 Interchangeable tools for hand tools, whether or not poweroperated,**

**or for machine-tools (for example, for pressing,**

**stamping, punching, tapping, threading, drilling, boring,**

**broaching, milling, turning or screw driving), including dies**

**for drawing or extruding metal, and rock drilling or earth**

**boring tools.**

Rock drilling or earth boring tools:

**820713 With working part of cermets**

82071300 With working part of cermets 10 B10

**820719 Other, including parts**

82071900 Other, including parts 10 B10

**820720 Dies for drawing or extruding metal**

82072000 Dies for drawing or extruding metal 10 B10

**820730 Tools for pressing, stamping or punching**

82073000 Tools for pressing, stamping or punching 10 B10

**820740 Tools for tapping or threading**

82074010 Chasers 10 B10

82074090 Other 10 B10

**820750 Tools for drilling, other than for rock drilling**

82075000 Tools for drilling, other than for rock drilling 10 B10

**820760 Tools for boring or broaching**

82076010 Reamers 10 B10

82076090 Other 10 B10

**820770 Tools for milling**

82077010 Cutters 10 B10

82077090 Other 10 B10

**820780 Tools for turning**

82078000 Tools for turning 10 B10

**820790 Other interchangeable tools**

82079010 For metal working hand tools 10 B10

82079020 For wood working hand tools 10 B10

82079030 Lathe tools and tool belts 10 B10

82079090 Other 10 B10

**8208 Knives and cutting blades, for machines or for mechanical**

**appliances.**

**820810 For metal working**

564

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

82081000 For metal working 10 B10

**820820 For wood working**

82082000 For wood working 10 B10

**820830 For kitchen appliances or for machines used by the food**

**industry**

82083000 For kitchen appliances or for machines used by the food industry 10 B10

**820840 For agricultural, horticultural or forestry machines**

82084000 For agricultural, horticultural or forestry machines 10 B10

**820890 Other**

82089010 Knives and cutting blades for paper cutting machines 10 B10

82089020 Bell skiving knives 10 B10

82089030 Band knives for splitting machine 10 B10

82089040 Cutting and clicking dies 10 B10

82089090 Other 10 B10

**8209 Plates, sticks, tips and the like for tools, unmounted, of**

**cermets.**

**820900 Plates, sticks, tips and the like for tools, unmounted, of**

**cermets**

82090010 Tungsten carbide tips 10 B10

82090090 Other 10 B10

**8210 Hand-operated mechanical appliances, weighing 10 kg or**

**less, used in the preparation, conditioning or serving of food**

**or drink.**

82100000 Hand-operated mechanical appliances, weighing 10 kg or less,

used in the preparation, conditioning or serving of food or drink

10 B10

**8211 Knives with cutting blades, serrated or not (including**

**pruning knives), other than knives of heading 82.08, and**

**blades therefor.**

**821110 Sets of assorted articles**

82111000 Sets of assorted articles 10 B10

Other:

**821191 Table knives having fixed blades**

82119100 Table knives having fixed blades 10 B10

**821192 Other knives having fixed blades**

82119200 Other knives having fixed blades 10 B10

**821193 Knives having other than fixed blades**

82119310 Pocket knives 10 B10

565

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

82119390 Other 10 B10

**821194 Blades**

82119400 Blades 10 B10

**821195 Handles of base metal**

82119500 Handles of base metal 10 B10

**8212 Razors and razor blades (including razor blade blanks in**

**strips).**

**821210 Razors**

82121010 Twin type shaving 10 B10

82121090 Other 10 B10

**821220 Safety razor blades, including razor blade blanks in strips**

Safety razor blades:

82122011 Disposable catridge blade 10 B10

82122019 Other 10 B10

82122020 Safety razor blade blanks, in strips 10 B10

**821290 Other parts**

82129000 Other parts 10 B10

**8213 Scissors, tailors' shears and similar shears, and blades**

**therefor.**

82130000 Scissors, tailors' shears and similar shears, and blades therefor 10 B10

**8214 Other articles of cutlery (for example, hair clippers,**

**butchers' or kitchen cleavers, choppers and mincing knives,**

**paper knives); manicure or pedicure sets and instruments**

**(including nail files).**

**821410 Paper knives, letter openers, erasing knives, pencil**

**sharpeners and blades therefore**

82141010 Paper knives, letter openers, erasing knives, pencil sharpeners 10 B10

82141090 Blades 10 B10

**821420 Manicure or pedicure sets and instruments (including nail**

**files)**

82142010 Nail cutters 10 B10

82142090 Other 10 B10

**821490 Other**

82149010 Handles of cutlery of base metal 10 B10

82149090 Other 10 B10

**8215 Spoons, forks, ladles, skimmers, cake-servers, fish-knives,**

**butter-knives, sugar tongs and similar kitchen or tableware.**

**821510 Sets of assorted articles containing at least one article plated**

**with precious metal**

566

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

82151000 Sets of assorted articles containing at least one article plated with

precious metal

10 B10

**821520 Other sets of assorted articles**

82152000 Other sets of assorted articles 10 B10

Other:

**821591 Plated with precious metal**

82159100 Plated with precious metal 10 B10

**821599 Other**

82159900 Other 10 B10

**8301 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.**

**830110 Padlocks**

83011000 Padlocks 10 B10

**830120 Locks of a kind used for motor vehicles**

83012000 Locks of a kind used for motor vehicles 10 B10

**830130 Locks of a kind used for furniture**

83013000 Locks of a kind used for furniture 10 B10

**830140 Other locks**

83014010 Combination locks 10 B10

83014090 Other 10 B10

**830150 Clasps and frames with clasps, incorporating locks**

83015000 Clasps and frames with clasps, incorporating locks 10 B10

**830160 Parts**

83016000 Parts 10 B10

**830170 Keys presented separately**

83017000 Keys presented separately 10 B10

**8302 Base metal mountings, fittings and similar articles suitable**

**for furniture, doors, staircases, windows, blinds, coachwork,**

**saddlery, trunks, chests, caskets or the like; base metal hatracks,**

**hat-pegs, brackets and similar fixtures; castors with**

**mountings of base metal; automatic door closers of base**

**metal.**

**830210 Hinges**

83021010 Of steel 10 B10

83021020 Of brass 10 B10

83021090 Other 10 B10

567

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**830220 Castors**

83022000 Castors 10 B10

**830230 Other mountings, fittings and similar articles suitable for**

**motor vehicles**

83023010 Curve drive stakes 10 B10

83023090 Other 10 B10

Other mountings, fittings and similar articles:

**830241 Suitable for buildings**

83024110 Fittings for doors and windows 10 B10

83024120 Tower bolts 10 B10

83024190 Other 10 B10

**830242 Other, suitable for furniture**

83024200 Other, suitable for furniture 10 B10

**830249 Other**

83024900 Other 10 B10

**830250 Hat-racks, hat-pegs, brackets and similar fixtures**

83025000 Hat-racks, hat-pegs, brackets and similar fixtures 10 B10

**830260 Automatic door closers**

83026000 Automatic door closers 10 B10

**8303 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.**

83030000 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

10 B10

**8304 Filing cabinets, card-index cabinets, paper trays, paper rests,**

**pen trays, office-stamp stands and similar office or desk**

**equipment, of base metal, other than office furniture of**

**heading 94.03.**

83040000 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

10 B10

**8305 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.**

**830510 Fittings for loose-leaf binders or files**

83051000 Fittings for loose-leaf binders or files 10 B10

568

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**830520 Staples in strips**

83052000 Staples in strips 10 B10

**830590 Other, including parts**

83059010 Pins(other than those of heading 7317) 10 B10

83059020 Clips 10 B10

83059090 Other 10 B10

**8306 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.**

**830610 Bells, gongs and the like**

83061000 Bells, gongs and the like 10 B10

Statuettes and other ornaments:

**830621 Plated with precious metal**

83062110 Statuettes 10 B10

83062120 Trophies 10 B10

83062190 Other 10 B10

**830629 Other**

83062910 Statuettes 10 B10

83062920 Trophies 10 B10

83062990 Other 10 B10

**830630 Photograph, picture or similar frames; mirrors**

83063000 Photograph, picture or similar frames; mirrors 10 B10

**8307 Flexible tubing of base metal, with or without fittings.**

**830710 Of iron or steel**

83071000 Of iron or steel 10 B10

**830790 Of other base metal**

83079000 Of other base metal 10 B10

**8308 Clasps, frames with clasps, buckles, buckle-clasps, hooks,**

**eyes, eyelets and the like, of base metal, of a kind used for**

**clothing, footwear, awnings, handbags, travel goods or other**

**made up articles; tubular or bifurcated rivets, of base metal;**

**beads and spangles, of base metal.**

**830810 Hooks, eyes and eyelets**

83081010 Hooks and eyes 10 B10

Eyelets:

83081021 For footwear 10 B10

83081029 Other 10 B10

569

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**830820 Tubular or bifurcated rivets**

83082000 Tubular or bifurcated rivets 10 B10

**830890 Other, including parts**

Buckles:

83089011 For footwear 10 B10

83089019 Other 10 B10

83089020 Imitation zari spangles 10 B10

Beads and spangles of base metal:

83089031 For garments, made ups, knitwear, plastic and leather goods 10 B10

83089039 Other 10 B10

83089040 Fittings for travel requisites and leather goods 10 B10

Other:

83089091 For garments, made ups, knitwear, plastic and leather goods 10 B10

83089099 Other 10 B10

**8309 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.**

**830910 Crown corks**

83091000 Crown corks 10 B10

**830990 Other**

83099010 Pilfer proof caps for packaging, all sorts, with or without washers

or other fittings of cork, rubber, polyethylene or any other

material

10 B10

83099020 Aluminium caps, seals, capsules and closers 10 B10

83099030 Other seals 10 B10

83099090 Other 10 B10

**8310 Sign-plates, name-plates, address-plates and similar plates,**

**numbers, letters and other symbols, of base metal, excluding**

**those of heading 94.05.**

**831000 Sign-plates, name-plates, address-plates and similar plates,**

**numbers, letters and other symbols, of base metal, excluding**

**those of heading 94.05**

83100010 Enamel iron signboard 10 B10

83100090 Other 10 B10

570

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**8311 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.**

**831110 Coated electrodes of base metal, for electric arc-welding**

83111000 Coated electrodes of base metal, for electric-arc-welding 10 B10

**831120 Cored wire of base metal, for electric arc-welding**

83112000 Cored wire of base metal, for electric-arc-welding 10 B10

**831130 Coated rods and cored wire, of base metal, for soldering,**

**brazing or welding by flame**

83113010 Wire and rods of agglomerated base metal 10 B10

83113090 Other 10 B10

**831190 Other**

83119000 Other 10 B10

**8401 Nuclear reactors; fuel elements (cartridges), non-irradiated,**

**for nuclear reactors; machinery and apparatus for isotopic**

**separation.**

**840110 Nuclear reactors**

84011000 Nuclear reactors 7.5 B10

**840120 Machinery and apparatus for isotopic separation, and parts**

**thereof**

84012000 Machinery and apparatus for isotopic separation, and parts

thereof

7.5 B10

**840130 Fuel elements (cartridges), non-irradiated**

84013000 Fuel elements (cartridges), non-irradiated 7.5 B10

**840140 Parts of nuclear reactors**

84014000 Parts of nuclear reactors 7.5 B10

**8402 Steam or other vapour generating boilers (other than central**

**heating hot water boilers capable also of producing low**

**pressure steam); super-heated water boilers.**

Steam or other vapour generating boilers:

**840211 Watertube boilers with a steam production exceeding 45 t**

**per hour**

84021100 Watertube boilers with a steam production exceeding 45 t per

hour

7.5 B10

**840212 Watertube boilers with a steam production not exceeding 45**

**t per hour**

571

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84021200 Water tube boilers with a steam production not exceeding 45 t

per hour

7.5 B10

**840219 Other vapour generating boilers, including hybrid boilers**

84021910 Fire tube horizontal (lancashire) boilers 7.5 B10

84021920 Fire tube boilers vertical 7.5 B10

84021990 Other 7.5 B10

**840220 Super-heated water boilers**

84022000 Super-heated water boilers 7.5 B10

**840290 Parts**

84029010 Parts of fire tube boilers 7.5 B10

84029020 Parts of watertube boilers 7.5 B10

84029090 Other 7.5 B10

**8403 Central heating boilers other than those of heading 84.02.**

**840310 Boilers**

84031000 Boilers 7.5 B10

**840390 Parts**

84039000 Parts 7.5 B10

**8404 Auxiliary plant for use with boilers of heading 84.02 or 84.03**

**(for example, economisers, super-heaters, soot removers, gas**

**recoverers); condensers for steam or other vapour power**

**units.**

**840410 Auxiliary plant for use with boilers of heading 84.02 or 84.03**

84041000 Auxiliary plants for use with boilers of heading 8402 or 8403 7.5 B10

**840420 Condensers for steam or other vapour power units**

84042000 Condensers for steam or other vapour power units 7.5 B10

**840490 Parts**

84049000 Parts 7.5 B10

**8405 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.**

**840510 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**

84051010 Producer gas or water gas generators 7.5 B10

84051020 Acetylene gas generators 7.5 B10

84051090 Other 7.5 B10

**840590 Parts**

572

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84059000 Parts 7.5 B10

**8406 Steam turbines and other vapour turbines.**

**840610 Turbines for marine propulsion**

84061000 Turbines for marine propulsion 7.5 B10

Other turbines:

**840681 Of an output exceeding 40 MW**

84068100 Of an output exceeding 40 MW 7.5 B10

**840682 Of an output not exceeding 40 MW**

84068200 Of an output not exceeding 40 MW 7.5 B10

**840690 Parts**

84069000 Parts 7.5 B10

**8407 Spark-ignition reciprocating or rotary internal combustion**

**piston engines.**

**840710 Aircraft engines**

84071000 Aircraft engines 7.5 B10

Marine propulsion engines:

**840721 Outboard motors**

84072100 Outboard motors 5 B10

**840729 Other**

84072900 Other 7.5 B10

Reciprocating piston engines of a kind used for the propulsion of

vehicles of chapter 87:

**840731 Of a cylinder capacity not exceeding 50 cc**

84073110 For motor cycles 7.5 B10

84073190 Other 7.5 B10

**840732 Of a cylinder capacity exceeding 50 cc but not exceeding 250**

**cc**

84073210 For motor cycles X

84073290 Other X

**840733 Of a cylinder capacity exceeding 250 cc but not exceeding**

**1,000 cc**

84073310 For motor cars X

84073320 For motor cycles X

84073390 Other X

**840734 Of a cylinder capacity exceeding 1,000 cc**

84073410 For motor cars X

84073490 Other X

**840790 Other engines**

573

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84079010 Petrol engines 7.5 B10

84079020 Kerosene engines 7.5 B10

84079090 Other 7.5 B10

**8408 Compression-ignition internal combustion piston engines**

**(diesel or semi-diesel engines).**

**840810 Marine propulsion engines**

84081010 Outboard engines X

Other:

84081091 Of a cylinder capacity not exceeding 100 cc X

84081092 Of a cylinder capacity exceeding 100 cc but not exceeding 250 cc X

84081093 Of a cylinder capacity exceeding 250 cc X

**840820 Engines of a kind used for the propulsion of vehicles of**

**Chapter 87**

84082010 Of cylinder capacity not exceeding 250 cc X

84082020 Engines of cylinder capacity exceeding 250 cc Pa(Note)

(i) 10.62 percent as from the date of entry into force of this Agreement;

(ii) 9.68 percent as from January 1, 2012;

(iii) 8.75 percent as from January 1, 2013;

(iv) 7.81 percent as from January 1, 2014;

(v) 6.8 percent as from January 1, 2015;

(vi) 5.94 percent as from January 1, 2016; and

(vii) 5 percent as from January 1, 2017.

**840890 Other engines**

84089010 Stationary engines of cylinder capacity exceeding 50 cc X

84089090 Other X

**8409 Parts suitable for use solely or principally with the engines of**

**heading 84.07 or 84.08.**

**840910 For aircraft engines**

84091000 For aircraft engines 7.5 B10

Other:

**840991 Suitable for use solely or principally with spark-ignition**

**internal combustion piston engines**

Valves, inlet and exhaust, piston, piston rings, piston assemblies:

84099111 Valve, inlet and exhaust X

Note: Customs duties on originating goods classified under the tariff lines indicated with “Pa” shall be

reduced as follows:

574

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84099112 Pistons X

84099113 Piston rings X

84099114 Piston assemblies X

84099120 Fuel injection equipment excluding injection pumps X

Other:

84099191 Of petrol engines for motor vehicles X

84099192 Of other petrol engines 7.5 B10

84099193 Of kerosene engines 7.5 B10

84099194 Of gas engines X

84099199 Other X

**840999 Other**

Valves, inlet and exhaust, piston, piston rings, piston assemblies:

84099911 Valve, inlet and exhaust X

84099912 Pistons X

84099913 Piston rings X

84099914 Piston assemblies X

84099920 Fuel nozzles X

84099930 Fuel injection equipment excluding injection pumps X

Other parts of diesel engine:

84099941 Of diesel engines for motor vehicles X

84099942 Of outboard engine X

84099949 Other X

84099990 Other X

**8410 Hydraulic turbines, water wheels, and regulators therefor.**

Hydraulic turbines and water wheels:

**841011 Of a power not exceeding 1,000 kW**

84101100 Of a power not exceeding 1,000 kW 7.5 B10

**841012 Of a power exceeding 1,000 kW but not exceeding 10,000 kW**

84101210 Of power exceeding 1,000 kW but not exceeding 5,000 kW 7.5 B10

84101220 Of power exceeding 5,000 kW but not exceeding 10,000 kW 7.5 B10

**841013 Of a power exceeding 10,000 kW**

84101310 Of power exceeding 10,000 kW but not exceeding 30,000 kW 7.5 B10

84101320 Of power exceeding 30,000 kW but not exceeding 80,000 kW 7.5 B10

84101390 Of power exceeding 80,000 kW 7.5 B10

**841090 Parts, including regulators**

84109000 Parts, including regulators 7.5 B10

**8411 Turbo-jets, turbo-propellers and other gas turbines.**

575

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Turbo-jets:

**841111 Of a thrust not exceeding 25 kN**

84111100 Of a thrust not exceeding 25kN 7.5 B10

**841112 Of a thrust exceeding 25 kN**

84111200 Of a thrust exceeding 25kN 7.5 B10

Turbo-propellers:

**841121 Of a power not exceeding 1,100 kW**

84112100 Of a power not exceeding 1,100 kw 7.5 B10

**841122 Of a power exceeding 1,100 kW**

84112200 Of a power exceeding 1,100 kW 7.5 B10

Other gas turbines:

**841181 Of a power not exceeding 5,000 kW**

84118100 Of a power not exceeding 5,000 kW 7.5 B10

**841182 Of a power exceeding 5,000 kW**

84118210 Of power exceeding 5,000 kW but not exceeding 15,000 kW 7.5 B10

84118220 Of power exceeding 15,000 kW but not exceeding 30,000 kW 7.5 B10

84118230 Of power exceeding 30,000 kW but not exceeding 60,000 kW 7.5 B10

84118240 Of power exceeding 60,000 kW but not exceeding 90,000 kW 7.5 B10

84118250 Of power exceeding 90,000 kW but not exceeding 115,000 kW 7.5 B10

84118260 Of power exceeding 115,000 kW 7.5 B10

Parts:

**841191 Of turbo-jets or turbo-propellers**

84119100 of turbo-jets or turbo-propellers 7.5 B10

**841199 Other**

84119900 Other 7.5 B10

**8412 Other engines and motors.**

**841210 Reaction engines other than turbo-jets**

84121000 Reaction engines other than turbo-jets 7.5 B10

Hydraulic power engines and motors:

**841221 Linear acting (cylinders)**

84122100 Linear acting (cylinders) 7.5 B10

**841229 Other**

84122910 Hydrojet (hydraulic jet engines) 7.5 B10

84122990 Other 7.5 B10

Pneumatic power engines and motors:

**841231 Linear acting (cylinders)**

84123100 Linear acting (cylinders) 7.5 B10

**841239 Other**

576

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84123900 Other 7.5 B10

**841280 Other**

Steam or other vapour power:

84128011 Stationary 7.5 B10

84128019 Other 7.5 B10

84128020 Motors, spring operated excluding clock and watch movements 7.5 B10

84128030 Wind turbine or engine 7.5 B10

84128090 Other 7.5 B10

**841290 Parts**

84129010 Of steam engines incorporating boilers 7.5 B10

84129020 Of other steam engines and other vapour power units not

incorporating boilers

7.5 B10

84129030 Of hydraulic engines and motors 7.5 B10

84129090 Other 7.5 B10

**8413 Pumps for liquids, whether or not fitted with a measuring**

**device; liquid elevators.**

Pumps fitted or designed to be fitted with a measuring device:

**841311 Pumps for dispensing fuel or lubricants, of the type used in**

**filling-stations or in garages**

84131110 Hand pumps 10 B10

Other:

84131191 Pumps for dispensing fuel 7.5 B10

84131199 Other 7.5 B10

**841319 Other**

84131910 Hand pumps 10 B10

84131990 Other 7.5 B10

**841320 Hand pumps, other than those of subheading 8413.11 or**

**8413.19**

84132000 Hand pumps, other than those of subheading 8413 11 or 8413 19 10 B10

**841330 Fuel, lubricating or cooling medium pumps for internal**

**combustion piston engines**

84133010 Injection pumps for diesel engines X

84133020 Oil pump X

84133030 Water pump X

84133090 Other X

**841340 Concrete pumps**

84134000 Concrete pumps 7.5 B10

577

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**841350 Other reciprocating positive displacement pumps**

84135010 Metering and dosing pumps 7.5 B10

Primarily designed for handling water:

84135021 Deep tube well turbine pump 7.5 B10

84135029 Other 7.5 B10

84135090 Other 7.5 B10

**841360 Other rotary positive displacement pumps**

84136010 Gear type pumps 7.5 B10

84136020 Screw type pumps 7.5 B10

84136090 Other 7.5 B10

**841370 Other centrifugal pumps**

84137010 Primarily designed to handle water X

Other:

84137091 Single and multistage chemical process pumps X

84137092 Horizontal split casing pumps X

84137093 Horizontal self priming pumps X

84137094 Vertical turbine driven pumps X

84137095 Boiler feed pumps X

84137096 Slurry pumps X

84137097 Dredger pumps X

84137099 Other X

Other pumps;liquid elevators:

**841381 Pumps**

84138110 Gas pumps 7.5 B10

84138120 Hydraulic ram 7.5 B10

84138130 Axial flow and mixed flow vertical pump designed primarily for

handling water

7.5 B10

84138190 Other 7.5 B10

**841382 Liquid elevators**

84138200 Liquid elevators 7.5 B10

Parts:

**841391 Of pumps**

84139110 Of reciprocating pumps 7.5 B10

84139120 Of centrifugal pumps 7.5 B10

84139130 Of deep well turbine pumps and of other rotary pumps X

84139140 Of hand pump for handling water X

84139190 Other 7.5 B10

**841392 Of liquid elevators**

578

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84139200 Of liquid elevators 7.5 B10

**8414 Air or vacuum pumps, air or other gas compressors and**

**fans; ventilating or recycling hoods incorporating a fan,**

**whether or not fitted with filters.**

**841410 Vacuum pumps**

84141000 Vacuum pumps 7.5 B10

**841420 Hand- or foot-operated air pumps**

84142010 Bicycle pumps 10 B10

84142020 Other hand pumps 10 B10

84142090 Other 7.5 B10

**841430 Compressors of a kind used in refrigerating equipment**

84143000 Compressors of a kind used in refrigerating equipment X

**841440 Air compressors mounted on a wheeled chassis for towing**

84144010 Reciprocating air compressors X

84144020 Centrifugal air compressors X

84144030 Screw air compressors X

84144090 Other X

Fans:

**841451 Table, floor, wall, window, ceiling or roof fans, with a selfcontained**

**electric motor of an output not exceeding 125 W**

84145110 Table fans X

84145120 Ceiling fans X

84145130 Pedestal fans X

84145140 Railway carriage fans X

84145190 Other X

**841459 Other**

84145910 Air circulator 7.5 B10

84145920 Blowers, portable 10 B10

84145930 Industrial fans blowers 7.5 B10

84145990 Other 7.5 B10

**841460 Hoods having a maximum horizontal side not exceeding 120**

**cm**

84146000 Hoods having a maximum horizontal side not exceeding 120 cm 7.5 B10

**841480 Other**

Gas compressors:

84148011 Of a kind used in air-conditioning equipment X

84148019 Other X

84148020 Free-piston generators for gas turbine X

579

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84148030 Turbo charger X

84148090 Other X

**841490 Parts**

Of air or vacuum pumps and compressors:

84149011 Of Gas compressors a kind used in refrigerating and air

conditioning appliances and machinery

7.5 B10

84149012 Of bicycle pumps 10 B10

84149019 Other 7.5 B10

84149020 Of free piston generators 7.5 B10

84149030 Of electric fans 10 B10

84149040 Of Industrial fan, blowers 7.5 B10

84149090 Other 7.5 B10

**8415 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.**

**841510 Window or wall types, self-contained or “split-system”**

84151010 Split system X

84151090 Other X

**841520 Of a kind used for persons, in motor vehicles**

84152010 For buses X

84152090 Other X

Other:

**841581 Incorporating a refrigerating unit and a valve for reversal of**

**the cooling/heat cycle (reversible heat pumps)**

84158110 Split air-conditioner two tones and above X

84158190 Other X

**841582 Other, incorporating a refrigerating unit**

84158210 Split air-conditioner two tones and above X

84158290 Other X

**841583 Not incorporating a refrigerating unit**

84158310 Split air-conditioner two tones and above X

84158390 Other X

**841590 Parts**

84159000 Parts 10 B10

**8416 Furnace burners for liquid fuel, for pulverised solid fuel or**

**for gas; mechanical stokers, including their mechanical**

**grates, mechanical ash dischargers and similar appliances.**

580

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**841610 Furnace burners for liquid fuel**

84161000 Furnace burners for liquid fuel 7.5 B10

**841620 Other furnace burners, including combination burners**

84162000 Other furnace burners, including combination burners 7.5 B10

**841630 Mechanical stokers, including their mechanical grates,**

**mechanical ash dischargers and similar appliances**

84163000 Mechanical stokers, mechanical grates, mechanical ash

dischargers and similar appliances

7.5 B10

**841690 Parts**

84169000 Parts 7.5 B10

**8417 Industrial or laboratory furnaces and ovens, including**

**incinerators, non-electric.**

**841710 Furnaces and ovens for the roasting, melting or other heattreatment**

**of ores, pyrites or of metals**

84171000 Furnaces and ovens for the roasting, melting or other heattreatment

of ores, pyrites or of metals

7.5 B10

**841720 Bakery ovens, including biscuit ovens**

84172000 Bakery ovens, including biscuit ovens 7.5 B10

**841780 Other**

84178010 For cement industry X

84178090 Other 7.5 B10

**841790 Parts**

84179000 Parts 7.5 B10

**8418 Refrigerators, freezers and other refrigerating or freezing**

**equipment, electric or other; heat pumps other than air**

**conditioning machines of heading 84.15.**

**841810 Combined refrigerator-freezers, fitted with separate external**

**doors**

84181010 Commercial type X

84181090 Other X

Refrigerators, household type:

**841821 Compression-type**

84182100 Compression-type 10 B10

**841829 Other**

84182900 Other X

**841830 Freezers of the chest type, not exceeding 800 l capacity**

84183010 Commercial type electrical X

84183090 Other X

**841840 Freezers of the upright type, not exceeding 900 l capacity**

581

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84184010 Electrical X

84184090 Other X

**841850 Other furniture (chests, cabinets, display counters, showcases**

**and the like) for storage and display, incorporating**

**refrigerating or freezing equipment**

84185000 Other furniture(chests, cabinets, display counters, show-cases and

the like)for storage and display, incorporating or freezing

equipment

X

Other refrigerating or freezing equipment; heat pumps:

**841861 Heat pumps other than air conditioning machines of heading**

**84.15**

84186100 Heat pumps other than air-conditioning machines of heading

8415

X

**841869 Other**

84186910 Ice making machinery 7.5 B10

84186920 Water cooler 10 B10

84186930 Vending machine other than automatic vending machine 10 B10

84186940 Refrigeration equipment or devices specially used in leather

industries for manufacturing of leather articles

7.5 B10

84186950 Refrigerated farm tanks, industrial ice cream freezer 7.5 B10

84186990 Other 7.5 B10

Parts:

**841891 Furniture designed to receive refrigerating or freezing**

**equipment**

84189100 Furniture designed to receive refrigerating or freezing equipment 7.5 B10

**841899 Other**

84189900 Other 7.5 B10

**8419 Machinery, plant or laboratory equipment, whether or not**

**electrically heated (excluding furnaces, ovens and other**

**equipment of heading 85.14), for the treatment of materials**

**by a process involving a change of temperature such as**

**heating, cooking, roasting, distilling, rectifying, sterilising,**

**pasteurising, steaming, drying, evaporating, vaporising,**

**condensing or cooling, other than machinery or plant of a**

**kind used for domestic purposes; instantaneous or storage**

**water heaters, non-electric.**

Instantaneous or storage water heaters, non-electric:

**841911 Instantaneous gas water heaters**

582

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84191110 Domestic type 10 B10

84191190 Other 7.5 B10

**841919 Other**

84191910 Domestic type 10 B10

84191920 Other 7.5 B10

**841920 Medical, surgical or laboratory sterilisers**

84192010 Auto claves 7.5 B10

84192090 Other 7.5 B10

Dryers:

**841931 For agricultural products**

84193100 For agricultural products 7.5 B10

**841932 For wood, paper pulp, paper or paperboard**

84193200 For wood, paper pulp paper or paperboard 7.5 B10

**841939 Other**

84193900 Other X

**841940 Distilling or rectifying plant**

84194010 For petroleum refining 7.5 B10

84194020 Other distilling equipment 7.5 B10

84194090 Other 7.5 B10

**841950 Heat exchange units**

84195010 Shell and tube type X

84195020 Plate type X

84195030 Spiral type X

84195090 Other X

**841960 Machinery for liquefying air or other gases**

84196000 Machinery for liquefying air or gases 7.5 B10

Other machinery, plant and equipment:

**841981 For making hot drinks or for cooking or heating food**

84198110 Friers 10 B10

84198120 Other kitchen machines 10 B10

84198190 Other 10 B10

**841989 Other**

84198910 Pressure vessels reactors, columns or towers or chemical storage

tanks

7.5 B10

84198920 Glass lined equipment 7.5 B10

84198930 Auto claves other than for cooking or heating food, not elsewhere

specified or included

7.5 B10

583

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84198940 Cooling towers and similar plants for direct cooling (without a

separating wall) by means of recirculated water

7.5 B10

84198950 Pasteurizers 7.5 B5

84198960 Plant growth chambers and rooms and tissue culture chambers

and rooms having temperature, humidity or light control

7.5 B10

84198970 Apparatus for rapid heating of semi-conductor devices; apparatus

for chemical or physical vapour deposition on semi-conductor

wafers; apparatus for chemical vapour deposition on LCD

substratus

7.5 B10

84198980 Vacuum-vapour plant for deposition of metals 7.5 B10

84198990 Other 7.5 B10

**841990 Parts**

84199010 Parts of instantaneous or storage water heaters (domestic type) 10 B10

84199090 Other 7.5 B10

**8420 Calendering or other rolling machines, other than for metals**

**or glass, and cylinders therefor.**

**842010 Calendering or other rolling machines**

84201000 Calendering or other rolling machines 7.5 B10

Parts:

**842091 Cylinders**

84209100 Cylinders 7.5 B10

**842099 Other**

84209900 Other 7.5 B10

**8421 Centrifuges, including centrifugal dryers; filtering or**

**purifying machinery and apparatus, for liquids or gases.**

Centrifuges, including centrifugal dryers:

**842111 Cream separators**

84211100 Cream separators 7.5 B10

**842112 Clothes-dryers**

84211200 Clothes-dryers 7.5 B10

**842119 Other**

84211910 Bowl centrifuges 7.5 B10

84211920 Basket centrifuges 7.5 B10

84211930 Continuous automatic centrifuges 7.5 B10

84211940 Self cleaning centrifuges 7.5 B10

84211950 Decanter centrifuges horizontal bowl 7.5 B10

84211960 Screw conveyor centrifuges 7.5 B10

Other:

584

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84211991 For chemical industries 7.5 B10

84211999 Other 7.5 B10

Filtering or purifying machinery and apparatus for liquids:

**842121 For filtering or purifying water**

84212110 Ion exchanger plant or apparatus X

84212120 Household type filters X

84212190 Other X

**842122 For filtering or purifying beverages other than water**

84212200 For filtering or purifying beverages other than water 7.5 B10

**842123 Oil or petrol-filters for internal combustion engines**

84212300 Oil or petrol-filters for internal combustion engines X

**842129 Other**

84212900 Other 7.5 B10

Filtering or purifying machinery and apparatus for gases:

**842131 Intake air filters for internal combustion engines**

84213100 Intake air filters for internal combustion engines X

**842139 Other**

84213910 Air separators to be employed in the processing, smelting or

refining of minerals, ores or metals; air strippers

7.5 B10

84213920 Air purifiers or cleaners 7.5 B10

84213990 Other 7.5 B10

Parts:

**842191 Of centrifuges, including centrifugal dryers**

84219100 Of centrifuges, including centrifugal dryers 7.5 B10

**842199 Other**

84219900 Other 7.5 B10

**8422 Dish washing machines; machinery for cleaning or drying**

**bottles or other containers; machinery for filling, closing,**

**sealing or labelling bottles, cans, boxes, bags or other**

**containers; machinery for capsuling bottles, jars, tubes and**

**similar containers; other packing or wrapping machinery**

**(including heat-shrink wrapping machinery); machinery for**

**aerating beverages.**

Dish washing machines:

**842211 Of the household type**

84221100 Of the household type 10 B10

**842219 Other**

84221900 Other 7.5 B10

585

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**842220 Machinery for cleaning or drying bottles or other containers**

84222000 Machinery for cleaning or drying bottles or other containers 7.5 B10

**842230 Machinery for filling, closing, sealing, or labelling bottles,**

**cans, boxes, bags or other containers; machinery for**

**capsuling bottles, jars, tubes and similar containers;**

**machinery for aerating beverages**

84223000 Machinery for filling, closing, sealing or labelling bottles, canes,

boxes, bags or other containers; machinery for capsuling bottles,

jars, tubes and similar container; machinery for aerating

beverages

7.5 B10

**842240 Other packing or wrapping machinery (including heatshrink**

**wrapping machinery)**

84224000 Other packing or wrapping machinery (including heat-shrink

wrapping machinery)

7.5 B10

**842290 Parts**

84229010 Of machinery for cleaning or drying bottles or other containers 7.5 B10

84229020 Of dish washing machines of household type 10 B10

84229090 Of other machinery 5 B10

**8423 Weighing machinery (excluding balances of a sensitivity of 5**

**cg or better), including weight operated counting or checking**

**machines; weighing machine weights of all kinds.**

**842310 Personal weighing machines, including baby scales;**

**household scales**

84231000 Personal weighing machines, including baby scales; household

scales

10 B10

**842320 Scales for continuous weighing of goods on conveyors**

84232000 Scales for continuous weighing of goods on conveyors 7.5 B10

**842330 Constant weight scales and scales for discharging a**

**predetermined weight of material into a bag or container,**

**including hopper scales**

84233000 Constant weight scales and scales for discharging a

predetermined weight of material into a bag or container,

including hopper scales

7.5 B10

Other weighing machinery:

**842381 Having a maximum weighing capacity not exceeding 30 kg**

84238110 Beam scale 7.5 B10

84238190 Other 7.5 B10

**842382 Having a maximum weighing capacity exceeding 30 kg but**

**not exceeding 5,000 kg**

586

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84238210 Beams scale 7.5 B10

84238290 Other 7.5 B10

**842389 Other**

84238900 Other 7.5 B10

**842390 Weighing machine weights of all kinds; parts of weighing**

**machinery**

84239010 Weighing machine weights of all kinds 10 B10

84239020 Parts of weighing machinery 7.5 B10

**8424 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.**

**842410 Fire extinguishers, whether or not charged**

84241000 Fire extinguishers, whether or not charged 7.5 B10

**842420 Spray guns and similar appliances**

84242000 Spray guns and similar appliances 7.5 B10

**842430 Steam or sand blasting machines and similar jet projecting**

**machines**

84243000 Steam or sand blasting machines and similar jet projecting

machines

7.5 B10

Other appliances:

**842481 Agricultural or horticultural**

84248100 Agricultural or horticultural 7.5 B10

**842489 Other**

84248910 Painting equipment including electrostatic phosphating and

powder coating equipment

7.5 B10

84248920 Industrial bellows 7.5 B10

84248990 Other 7.5 B10

**842490 Parts**

84249000 Parts 7.5 B10

**8425 Pulley tackle and hoists other than skip hoists; winches and**

**capstans; jacks.**

Pulley tackle and hoists other than skip hoists or hoists of a kind

used for raising vehicles:

**842511 Powered by electric motor**

84251110 Hoists machine X

84251120 Pulley tackle X

**842519 Other**

587

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84251910 Hoists machine 7.5 B10

84251920 Pulley tackle 7.5 B10

Other winches; capstans:

**842531 Powered by electric motor**

84253100 Powered by electric motor 7.5 B10

**842539 Other**

84253900 Other 7.5 B10

Jacks;hoists of a kind used for raising vehicles:

**842541 Built-in jacking systems of a type used in garages**

84254100 Built-in jacking system of a kind used in garages 7.5 B10

**842542 Other jacks and hoists, hydraulic**

84254200 Other jacks and hoists, hydraulic X

**842549 Other**

84254900 Other 7.5 B10

**8426 Ships' derricks; cranes, including cable cranes; mobile lifting**

**frames, straddle carriers and works trucks fitted with a**

**crane.**

Overhead travelling cranes, transporter cranes, gantry cranes,

bridge cranes, mobile lifting frames and straddle carriers:

**842611 Overhead travelling cranes on fixed support**

84261100 Overhead travelling cranes on fixed support 7.5 B10

**842612 Mobile lifting frames on tyres and straddle carriers**

84261200 Mobile lifting frames on tyres and straddle carriers 7.5 B10

**842619 Other**

84261900 Other 7.5 B10

**842620 Tower cranes**

84262000 Tower cranes 7.5 B10

**842630 Portal or pedestal jib cranes**

84263000 Portal or pedestal jib cranes 7.5 B10

Other machinery, self-propelled:

**842641 On tyres**

84264100 On tyres 7.5 B10

**842649 Other**

84264900 Other 7.5 B10

Other machinery:

**842691 Designed for mounting on road vehicles**

84269100 Designed for mounting on road vehicles 7.5 B10

**842699 Other**

588

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84269910 Ropeway and telphers 7.5 B10

84269990 Other 7.5 B10

**8427 Fork-lift trucks; other works trucks fitted with lifting or**

**handling equipment.**

**842710 Self-propelled trucks powered by an electric motor**

84271000 Self-propelled trucks powered by an electric motor 7.5 B10

**842720 Other self-propelled trucks**

84272000 Other self-propelled trucks X

**842790 Other trucks**

84279000 Other trucks 7.5 B10

**8428 Other lifting, handling, loading or unloading machinery (for**

**example, lifts, escalators, conveyors, teleferics).**

**842810 Lifts and skip hoists**

Lifts:

84281011 Lifts of a kind used in buildings 7.5 B10

84281019 Other 7.5 B10

84281020 Skip hoists 7.5 B10

**842820 Pneumatic elevators and conveyors**

Conveyors:

84282011 Belt conveyors 7.5 B10

84282019 Other 7.5 B10

84282020 Pneumatic elevators 7.5 B10

Other continuous-action elevators and conveyors, for goods or

materials:

**842831 Specially designed for underground use**

84283100 Specially designed for underground use 7.5 B10

**842832 Other, bucket type**

84283200 Other, bucket type 7.5 B10

**842833 Other, belt type**

84283300 Other, belt type 7.5 B10

**842839 Other**

84283900 Other X

**842840 Escalators and moving walkways**

84284000 Escalators and moving walkways 7.5 B10

**842860 Teleferics, chair-lifts, ski-draglines; traction mechanisms for**

**funiculars**

84286000 Teleferics, chair-lifts, ski-draglines; traction mechanisms for

funiculars

7.5 B10

589

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**842890 Other machinery**

84289010 For coal handling 7.5 B10

84289020 For ash handling 7.5 B10

84289090 Other 7.5 B10

**8429 Self-propelled bulldozers, angledozers, graders, levellers,**

**scrapers, mechanical shovels, excavators, shovel loaders,**

**tamping machines and road rollers.**

Bulldozers and angledozers:

**842911 Track laying**

84291110 Angledozers 7.5 B10

84291120 Bulldozers 7.5 B10

**842919 Other**

84291910 Angledozers 7.5 B10

84291920 Bulldozers 7.5 B10

**842920 Graders and levellers**

84292000 Graders and levellers 7.5 B10

**842930 Scrapers**

84293000 Scrappers 7.5 B10

**842940 Tamping machines and road rollers**

84294010 Road rollers upto 5 tons capacity 7.5 B10

84294020 Road rollers above 5 tons capacity 7.5 B10

84294030 Tamping machines 7.5 B10

Mechanical shovels, excavators and shovel loaders:

**842951 Front-end shovel loaders**

84295100 Front-end shovel loaders X

**842952 Machinery with a 360° revolving superstructure**

84295200 Machinery with a 360 degrees revolving superstructure 7.5 B10

**842959 Other**

84295900 Other 7.5 B10

**8430 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.**

**843010 Pile-drivers and pile-extractors**

84301010 Pile-drivers 7.5 B10

84301020 Pile-extractors 7.5 B10

**843020 Snow-ploughs and snow-blowers**

84302000 Snow-ploughs and snow blowers 7.5 B10

590

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Coal or rock cutters and tunneling machinery:

**843031 Self-propelled**

84303110 Coal cutters 7.5 B10

84303120 Tunneling machinery 7.5 B10

84303190 Other 7.5 B10

**843039 Other**

84303900 Other 7.5 B10

Other boring or sinking machinery:

**843041 Self-propelled**

84304110 Tube well drilling and core drilling machinery 7.5 B10

84304120 Petroleum and gas well drilling machinery 7.5 B10

84304130 Rock drilling machinery 7.5 B10

84304190 Other 7.5 B10

**843049 Other**

84304900 Other 7.5 B10

**843050 Other machinery, self-propelled**

84305010 Mining machinery (excluding coal mining) 7.5 B10

84305090 Other 7.5 B10

Other machinery, not self-propelled:

**843061 Tamping or compacting machinery**

84306100 Tamping or compacting machinery 7.5 B10

**843069 Other**

84306900 Other 7.5 B10

**8431 Parts suitable for use solely or principally with the**

**machinery of headings 84.25 to 84.30.**

**843110 Of machinery of heading 84.25**

84311010 Of pulley tackle hoists, other than ship hoists, winches or

capstans

7.5 B10

84311090 Other 7.5 B10

**843120 Of machinery of heading 84.27**

84312010 Of fork lift trucks 7.5 B10

84312090 Other 7.5 B10

Of machinery of heading 84.28:

**843131 Of lifts, skip hoists or escalators**

84313100 Of lifts, skip hoists or escalators 7.5 B10

**843139 Other**

84313910 Of elevators, conveyors and moving equipments 7.5 B10

84313990 Other 7.5 B10

591

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Of machinery of heading 84.26, 84.29 or 84.30:

**843141 Buckets, shovels, grabs and grips**

84314100 Buckets, shovels, grabs, and grips 7.5 B10

**843142 Bulldozer or angledozer blades**

84314200 Bulldozers or angledozer blades 7.5 B10

**843143 Parts for boring or sinking machinery of subheading 8430.41**

**or 8430.49**

84314310 Of boring or sinking machinery, self-propelled 7.5 B10

84314390 Other 7.5 B10

**843149 Other**

84314910 Of road rollers, mechanically propelled 7.5 B10

84314920 Of ships derricks and cranes 7.5 B10

84314930 Of other excavating, levelling, tamping or excavating machinery

for earth, mineral or ores

7.5 B10

84314940 Of pile driver, snow plough, not self-propelled 7.5 B10

84314990 Other 7.5 B10

**8432 Agricultural, horticultural or forestry machinery for soil**

**preparation or cultivation; lawn or sports-ground rollers.**

**843210 Ploughs**

84321010 Disc ploughs 7.5 B10

84321020 Other tractor ploughs 7.5 B10

84321090 Other 7.5 B10

Harrows, scarifiers, cultivators, weeders and hoes:

**843221 Disc harrows**

84322100 Disc harrows 7.5 B10

**843229 Other**

84322910 Rotary hoes 7.5 B10

84322990 Other 7.5 B10

**843230 Seeders, planters and transplanters**

84323000 Seeders, planters and transplanters 7.5 B10

**843240 Manure spreaders and fertiliser distributors**

84324000 Manure spreaders and fertiliser distributors 7.5 B10

**843280 Other machinery**

84328010 Lawn and sports ground rollers 7.5 B10

84328020 Rotary tiller 7.5 B10

84328090 Other 7.5 B10

**843290 Parts**

592

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84329010 Parts of agricultural machinery falling within headings 8432 10,

8432 21, 8432 29, 8432 30 and 8432 40

7.5 B10

84329090 Other 7.5 B10

**8433 Harvesting or threshing machinery, including straw or**

**fodder balers; grass or hay mowers; machines for cleaning,**

**sorting or grading eggs, fruit or other agricultural produce,**

**other than machinery of heading 84.37.**

Mowers for lawns, parks or sports-grounds:

**843311 Powered, with the cutting device rotating in a horizontal**

84331110 P**p**o**la**w**n**e**e**red with 3 HP or more 7.5 B10

84331190 Other 10 B10

**843319 Other**

84331910 Non-powered mowers, having width of 75 cm or more 7.5 B10

84331990 Other 10 B10

**843320 Other mowers, including cutter bars for tractor mounting**

84332000 Other mowers, including cutter bars for tractor mounting 7.5 B10

**843330 Other haymaking machinery**

84333000 Other haymaking machinery 7.5 B10

**843340 Straw or fodder balers, including pick-up balers**

84334000 Straw or fodder balers, including pick-up balers 7.5 B10

Other harvesting machinery; threshing machinery:

**843351 Combine harvester-threshers**

84335100 Combine harvester-threshers 7.5 B10

**843352 Other threshing machinery**

84335200 Other threshing machinery 7.5 B10

**843353 Root or tuber harvesting machines**

84335300 Root or tuber harvesting machines 7.5 B10

**843359 Other**

84335900 Other 7.5 B10

**843360 Machines for cleaning, sorting or grading eggs, fruit or other**

**agricultural produce**

84336010 Machines for cleaning 7.5 B10

84336020 Machine for sorting or grading 7.5 B10

**843390 Parts**

84339000 Parts 7.5 B10

**8434 Milking machines and dairy machinery.**

**843410 Milking machines**

84341000 Milking machines 7.5 B10

593

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**843420 Dairy machinery**

84342000 Dairy machinery 7.5 B10

**843490 Parts**

84349010 Of milking machinery 7.5 B10

84349020 Of dairy machinery 7.5 B10

**8435 Presses, crushers and similar machinery used in the**

**manufacture of wine, cider, fruit juices or similar beverages.**

**843510 Machinery**

84351000 Machinery 7.5 B10

**843590 Parts**

84359000 Parts 7.5 B10

**8436 Other agricultural, horticultural, forestry, poultry-keeping**

**or bee-keeping machinery, including germination plant fitted**

**with mechanical or thermal equipment; poultry incubators**

**and brooders.**

**843610 Machinery for preparing animal feeding stuffs**

84361000 Machinery for preparing animal feeding stuffs 7.5 B10

Poultry-keeping machinery; poultry incubators and brooders:

**843621 Poultry incubators and brooders**

84362100 Poultry incubators and brooders 7.5 B10

**843629 Other**

84362900 Other 7.5 B10

**843680 Other machinery**

84368010 Germination plant fitted with mechanical and thermal equipment 7.5 B10

84368090 Other 7.5 B10

Parts:

**843691 Of poultry-keeping machinery or poultry incubators and**

**brooders**

84369100 Of poultry-keeping machinery or poultry incubators and brooders 7.5 B10

**843699 Other**

84369900 Other 7.5 B10

**8437 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.**

**843710 Machines for cleaning, sorting or grading seed, grain or**

**dried leguminous vegetables**

594

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84371000 Machines for cleaning, sorting or grading seed, grain or dried

leguminous vegetables

7.5 B10

**843780 Other machinery**

84378010 Flour mill machinery 7.5 B10

84378020 Rice mill machinery 7.5 B10

84378090 Other 7.5 B10

**843790 Parts**

84379010 Of flour mill machinery 7.5 B10

84379020 Of rice mill machinery 7.5 B10

84379090 Other 7.5 B10

**8438 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.**

**843810 Bakery machinery and machinery for the manufacture of**

**macaroni, spaghetti or similar products**

84381010 Bakery machinery 5 B10

84381020 Machinery for manufacture of macaroni or spaghetti or similar

products

5 B10

**843820 Machinery for the manufacture of confectionery, cocoa or**

**chocolate**

84382000 Machinery for the manufacture of confectionery, cocoa or

chocolate

5 B10

**843830 Machinery for sugar manufacture**

84383010 Sugar cane crushers 5 B10

84383090 Other 5 B10

**843840 Brewery machinery**

84384000 Brewery machinery 5 B10

**843850 Machinery for the preparation of meat or poultry**

84385000 Machinery for the preparation of meat or poultry 5 B10

**843860 Machinery for the preparation of fruits, nuts or vegetables**

84386000 Machinery for the preparation of fruits, nuts or vegetables 5 B10

**843880 Other machinery**

84388010 Auxiliary equipment for extrusion cooking plant 5 B10

84388020 For production of soya milk or other soya products (except than

soya oil)

5 B10

84388030 Diffusing machines (diffusers) 7.5 B10

84388040 Tea leaf rolling or cutting machine 7.5 B10

84388090 Other 7.5 B10

595

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**843890 Parts**

84389010 Of sugar manufacturing machinery 7.5 B10

84389090 Of other machinery 7.5 B10

**8439 Machinery for making pulp of fibrous cellulosic material or**

**for making or finishing paper or paperboard.**

**843910 Machinery for making pulp of fibrous cellulosic material**

84391000 Machinery for making pulp of fibrous cellulosic material 7.5 B10

**843920 Machinery for making paper or paperboard**

84392000 Machinery for making paper or paperboard 7.5 B10

**843930 Machinery for finishing paper or paperboard**

84393010 Paper laminating machine 7.5 B10

84393090 Other 7.5 B10

Parts:

**843991 Of machinery for making pulp of fibrous cellulosic material**

84399100 Of machinery for making pulp of fibrous cellulosic material 7.5 B10

**843999 Other**

84399900 Other 7.5 B10

**8440 Book-binding machinery, including book-sewing machines.**

**844010 Machinery**

84401010 Wire stitching machinery, single headed 7.5 B10

84401090 Other 7.5 B10

**844090 Parts**

84409000 Parts 7.5 B10

**8441 Other machinery for making up paper pulp, paper or**

**paperboard, including cutting machines of all kinds.**

**844110 Cutting machines**

84411010 Paper cutting machines, excluding machines with devices such as

automatic programme cutting or three knife trimmers

7.5 B10

84411090 Other 7.5 B10

**844120 Machines for making bags, sacks or envelopes**

84412000 Machines for making bags, sacks or envelopes 7.5 B10

**844130 Machines for making cartons, boxes, cases, tubes, drums or**

**similar containers, other than by moulding**

84413000 Machines for making cartons, boxes, cases, tubes, drums or

similar containers, other than by moulding

7.5 B10

**844140 Machines for moulding articles in paper pulp, paper or**

**paperboard**

84414000 Machines for moulding articles in paper pulp, paper or

paperboard

7.5 B10

596

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**844180 Other machinery**

84418000 Other machinery 7.5 B10

**844190 Parts**

84419000 Parts 7.5 B10

**8442 Machinery, apparatus and equipment (other than the**

**machine-tools of headings 84.56 to 84.65) for preparing or**

**making plates, cylinders or other printing components;**

**plates, cylinders and other printing components; plates,**

**cylinders and lithographic stones, prepared for printing**

**purposes (for example, planed, grained or polished).**

**844230 Machinery, apparatus and equipment**

84423010 Brass rules 7.5 B10

84423020 Chases 7.5 B10

84423090 Other 7.5 B10

**844240 Parts of the foregoing machinery, apparatus or equipment**

84424000 Parts of the foregoing machinery, apparatus or equipment 7.5 B10

**844250 Plates, cylinders and other printing components; plates,**

**cylinders and lithographic stones, prepared for printing**

**purposes (for example, planed, grained or polished)**

84425010 Plates and cylinders 7.5 B10

84425020 Lithographic plates 7.5 B10

Plate, cylinder and lithographic stones prepared for printing

purpose:

84425031 Plate and cylinder for textile printing machine 7.5 B10

84425032 Printing blocks 7.5 B10

84425039 Other 7.5 B10

84425040 Highly polished copper sheets for making blocks 7.5 B10

84425050 Highly polished zinc sheets for making process blocks 7.5 B10

84425090 Other 7.5 B10

**8443 Printing machinery used for printing by means of plates,**

**cylinders and other printing components of heading 84.42;**

**other printers, copying machines and facsimile machines,**

**whether or not combined; parts and accessories thereof.**

Printing machinery used for printing by means of plates, cylinders

and other printing components of heading 84.42:

**844311 Offset printing machinery, reel-fed**

84431100 Offset printing machinery, reel fed 7.5 B10

597

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**844312 Offset printing machinery, sheet-fed, office type (using sheets**

**with one side not exceeding 22 cm and the other side not**

**exceeding 36 cm in the unfolded state)**

84431200 Offset printing machinery, sheet fed, office type (using sheets

With one side not exceeding 22 cm and the other side not

exceeding 36 cm in the unfolded state)

7.5 B10

**844313 Other offset printing machinery**

84431300 Other offset printing machinery 7.5 B10

**844314 Letterpress printing machinery, reel fed, excluding**

**flexographic printing**

84431400 Letterpress printing machinery, reel fed, excluding flexographic

printing

7.5 B10

**844315 Letterpress printing machinery, other than reel fed,**

**excluding flexographic printing**

84431500 Letterpress printing machinery, other than reel fed, excluding

flexographic printing

7.5 B10

**844316 Flexographic printing machinery**

84431600 Flexographic printing machinery 7.5 B10

**844317 Gravure printing machinery**

84431700 Gravure printing machinery 7.5 B10

**844319 Other**

84431910 Flat bed printing presses 7.5 B10

84431920 Platen printing presses 7.5 B10

84431930 Proof presses 7.5 B10

Machinery for printing repetitive word or design or colour:

84431941 On cotton textile 7.5 B10

84431949 Other 7.5 B10

84431990 Other 7.5 B10

Other printers, copying machines and facsimile machines,

whether or not combined:

**844331 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**

84433100 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

A

598

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**844332 Other, capable of connecting to an automatic data**

**processing machine or to a network**

84433210 Line printer A

84433220 Dot matrix printer A

84433230 Letter quality daisy wheel printer A

84433240 Laser jet printer A

84433250 Ink jet printer A

84433260 Facsimile machine A

84433290 Other A

**844339 Other**

84433910 Ink-jet printing machine X

84433920 Electrostatic photocopying apparatus operated by reproducing the

original image directly onto the copy(direct process)

A

84433930 Electrostatic photocopying apparatus operated by reproducing the

original image via and intermediate onto the copy(indirect

process)

X

84433940 Other photocopying apparatus incorporating an optical system A

84433950 Other photocopying apparatus of contact type X

84433960 Thermo-copying apparatus X

84433970 Facsimile machine not capable of getting connected to automatic

data processing machine

X

84433990 Other X

Parts and accessories:

**844391 Parts and accessories of printing machinery used for**

**printing by means of plates, cylinders and other printing**

**components of heading 84.42**

84439100 Parts and accessories of printing machinery used for printing by

means of plates, cylinders and other printing components of

heading 8442

7.5 B10

**844399 Other**

84439910 Automatic documents feeders of copying machine A

84439920 Paper feeders of copying machines A

84439930 Sorters of copying machines A

84439940 Other parts of copying machines A

Parts and accessories of goods of sub-heading 8443 31, 8443 32:

84439951 Ink cartridges,with print head assembly A

84439952 Ink spray nozzle A

84439959 Other A

599

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84439960 Parts and accessories of goods of sub-heading 8443 39 7.5 B10

84439990 Other 7.5 B10

**8444 Machines for extruding, drawing, texturing or cutting manmade**

**textile materials.**

**844400 Machines for extruding, drawing, texturing or cutting manmade**

**textile materials**

84440010 Machines for extruding man-made textile materials 7.5 B10

84440090 Other 7.5 B10

**8445 Machines for preparing textile fibres; spinning, doubling or**

**twisting machines and other machinery for producing textile**

**yarns; textile reeling or winding (including weft-winding)**

**machines and machines for preparing textile yarns for use on**

**the machines of heading 84.46 or 84.47.**

Machines for preparing textile fibres:

**844511 Carding machines**

84451110 Cotton carding machines 7.5 B10

84451190 Other 7.5 B10

**844512 Combing machines**

84451210 Cotton combing machines 7.5 B10

84451290 Other 7.5 B10

**844513 Drawing or roving machines**

84451300 Drawing or roving machines 7.5 B10

**844519 Other**

84451910 Cotton processing machines (including cotton ginning machine) 7.5 B10

84451920 Jute fibre processing machines 7.5 B10

84451930 Regenerated fibres and synthetic fibres processing machines 7.5 B10

84451940 Silk processing machines 7.5 B10

84451950 Wool processing machines 7.5 B10

84451960 Blowroom machines 7.5 B10

84451990 Other 7.5 B10

**844520 Textile spinning machines**

Cotton spinning machines:

84452011 Drawing frames 7.5 B10

84452012 Intermediate frames 7.5 B10

84452013 Ring frames 7.5 B10

84452014 Roving frames 7.5 B10

84452019 Other 7.5 B10

600

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84452020 Jute fibres spinning machines 7.5 B10

84452030 Regenerated fibres and synthetic fibres spinning machines 7.5 B10

84452040 Silk fibres spinning machines 7.5 B10

84452050 Wool spinning machines 7.5 B10

84452090 Other 7.5 B10

**844530 Textile doubling or twisting machines**

Cotton fibre doubling or twisting machines:

84453011 Doubling frames 7.5 B10

84453019 Other 7.5 B10

84453020 Jute fibre doubling or twisting machines 7.5 B10

84453030 Regenerated fibre and synthetic fibre yarn doubling or twisting

machines

7.5 B10

84453040 Silk fibre doubling or twisting machines 7.5 B10

84453050 Wool fibre doubling or twisting machines 7.5 B10

84453090 Other fibre doubling or twisting machines 7.5 B10

**844540 Textile winding (including weft-winding) or reeling machines**

84454010 Cotton fibre winding (including weft-winding) or reeling

machines, automatic or otherwise

7.5 B10

84454020 Jute fibre reeling (including weft-winding) machines 7.5 B10

84454030 Regenerated fibres yarn and synthetic fibres yarn reeling

(including weft-winding) machines

7.5 B10

84454040 Silk fibre reeling (including weft-winding) machines 7.5 B10

84454050 Wool fibre reeling (including weft-winding) machines 7.5 B10

84454090 Other 7.5 B10

**844590 Other**

84459000 Other 7.5 B10

**8446 Weaving machines (looms).**

**844610 For weaving fabrics of a width not exceeding 30 cm**

Cotton weaving machines:

84461011 Automatic, powerloom 7.5 B10

84461012 Plain, powerloom 7.5 B10

84461019 Other 7.5 B10

84461090 Other 7.5 B10

For weaving fabrics of a width exceeding 30 cm, shuttle type:

**844621 Power looms**

84462110 Cotton weaving machines, automatic 7.5 B10

84462190 Other 7.5 B10

**844629 Other**

601

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84462910 Cotton weaving machines 7.5 B10

84462990 Other 7.5 B10

**844630 For weaving fabrics of a width exceeding 30 cm, shuttleless**

**type**

Cotton weaving machines:

84463011 Automatic, powerloom 7.5 B10

84463012 Plain, powerloom 7.5 B10

84463019 Other 7.5 B10

84463090 Other 7.5 B10

**8447 Knitting machines, stitch-bonding machines and machines**

**for making gimped yarn, tulle, lace, embroidery, trimmings,**

**braid or net and machines for tufting.**

Circular knitting machines:

**844711 With cylinder diameter not exceeding 165 mm**

Wool knitting machines:

84471111 Hand knitting machines 7.5 B10

84471119 Other 7.5 B10

84471120 Cotton hosiery machines 7.5 B10

84471190 Other 7.5 B10

**844712 With cylinder diameter exceeding 165 mm**

Wool knitting machines:

84471211 Hand knitting machines 7.5 B10

84471219 Other 7.5 B10

84471220 Cotton hosiery machines 7.5 B10

84471290 Other 7.5 B10

**844720 Flat knitting machines; stitch-bonding machines**

84472010 Hand knitting machines for wool 7.5 B10

84472020 Other knitting machines for wool 7.5 B10

84472030 Cotton hosiery machines 7.5 B10

84472090 Other 7.5 B10

**844790 Other**

84479010 Machines for making of tulle and lace 7.5 B10

84479020 Machines for making embroidery 7.5 B10

84479030 Other 7.5 B10

602

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**8448 Auxiliary machinery for use with machines of heading 84.44,**

**84.45, 84.46 or 84.47 (for example, dobbies, Jacquards,**

**automatic stop motions, shuttle changing mechanisms);**

**parts and accessories suitable for use solely or principally**

**with the machines of this heading or of heading 84.44, 84.45,**

**84.46 or 84.47 (for example, spindles and spindle flyers, card**

**clothing, combs, extruding nipples, shuttles, healds and**

**heald-frames, hosiery needles).**

Auxiliary machinery for machines of heading 84.44, 84.45, 84.46

or 84.47:

**844811 Dobbies and Jacquards; card reducing, copying, punching**

**or assembling machines for use therewith**

84481110 Jacquards and harness liner cards for cotton textile machinery 7.5 B10

84481190 Other 7.5 B10

**844819 Other**

84481900 Other 7.5 B10

**844820 Parts and accessories of machines of heading 84.44 or of**

**their auxiliary machinery**

84482000 Parts and accessories of machines of heading 8444 or of their

auxiliary machinery

7.5 B10

Parts and accessories of machines of heading 8445 or of their

auxiliary machinery:

**844831 Card clothing**

84483100 Card clothing 7.5 B10

**844832 Of machines for preparing textile fibres, other than card**

**clothing**

84483210 For cotton processing machines 7.5 B10

84483220 For jute processing machines 7.5 B10

84483230 For silk and manmade (regenerated and synthetic fibres

processing machines)

7.5 B10

84483240 For wool processing machines 7.5 B10

84483290 Other 7.5 B10

**844833 Spindles, spindle flyers, spinning rings and ring travellers**

84483310 For cotton spinning machines 7.5 B10

84483320 For jute spinning machines 7.5 B10

84483330 For silk and man-made (regenerated and synthetic) fibre spinning

machines

7.5 B10

84483340 For wool spinning machines 7.5 B10

84483390 For other textile fibre spinning machines 7.5 B10

603

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**844839 Other**

84483910 Combs for cotton textile machinery 7.5 B10

84483920 Gills for gill boxes 7.5 B10

84483990 Other 7.5 B10

Parts and accessories of weaving machines (looms) or of their

auxiliary machinery :

**844842 Reeds for looms, healds and heald-frames**

84484210 Healds(excluding wire healds) and reeds for cotton machinery 7.5 B10

84484220 Healds, wire 7.5 B10

84484290 Other 7.5 B10

**844849 Other**

84484910 Parts of cotton weaving machinery 7.5 B10

84484920 Parts of jute weaving machinery 7.5 B10

84484930 Parts of silk and man-made fibres weaving machinery 7.5 B10

84484940 Parts of wool weaving machinery 7.5 B10

84484950 Parts of other textile fibres machinery 7.5 B10

84484990 Other 7.5 B10

Parts and accessories of machines heading 84.47 or of their

auxiliary machinery :

**844851 Sinkers, needles and other articles used in forming stitches**

84485110 Of cotton hosiery machine 7.5 B10

84485120 Of wool knitting machines 7.5 B10

84485130 Of machines for tulle, lace 7.5 B10

84485190 Other 7.5 B10

**844859 Other**

84485900 Other 7.5 B10

**8449 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.**

**844900 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**

84490010 Machinery for manufacture of finishing of felt in piece or in

shapes (including felt hat-making machines and hat making

blocks)

7.5 B10

84490090 Other 7.5 B10

**8450 Household or laundry-type washing machines, including**

**machines which both wash and dry.**

Machines, each of a dry linen capacity not exceeding 10 kg:

604

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**845011 Fully-automatic machines**

84501100 Fully-automatic machines X

**845012 Other machines, with built-in centrifugal drier**

84501200 Other machines, with built-in centrifugal drier 10 B10

**845019 Other**

84501900 Other 10 B10

**845020 Machines, each of a dry linen capacity exceeding 10 kg**

84502000 Machines, each of a dry linen capacity exceeding 10 kg 7.5 B10

**845090 Parts**

84509010 Parts of household type machines 10 B10

84509090 Other 7.5 B10

**8451 Machinery (other than machines of heading 84.50) for**

**washing, cleaning, wringing, drying, ironing, pressing**

**(including fusing presses), bleaching, dyeing, dressing,**

**finishing, coating or impregnating textile yarns, fabrics or**

**made up textile articles and machines for applying the paste**

**to the base fabric or other support used in the manufacture**

**of floor coverings such as linoleum; machines for reeling,**

**unreeling, folding, cutting or pinking textile fabrics.**

**845110 Dry-cleaning machines**

84511010 Dry cleaning machines for cotton textile 7.5 B10

84511090 Other 7.5 B10

Drying machines:

**845121 Each of a dry linen capacity not exceeding 10 kg**

84512100 Each of a dry linen capacity not exceeding 10 kg 10 B10

**845129 Other**

84512900 Other 7.5 B10

**845130 Ironing machines and presses (including fusing presses)**

84513010 Hand ironing press 10 B10

84513090 Other 7.5 B10

**845140 Washing, bleaching or dyeing machines**

Bleaching machine:

84514011 For cotton textile 7.5 B10

84514019 Other 7.5 B10

Dyeing machines:

84514021 For cotton textile 7.5 B10

84514029 For other textile 7.5 B10

Other:

605

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84514091 For washing and cleaning for woollen textile 7.5 B10

84514099 Other 7.5 B10

**845150 Machines for reeling, unreeling, folding, cutting or pinking**

**textile fabrics**

84515000 Machines for reeling, unreeling, folding, cutting or pinking textile

fabrics

7.5 B10

**845180 Other machinery**

Sizing and dressing machines:

84518011 For cotton textile 7.5 B10

84518019 Other 7.5 B10

Finishing machines:

84518021 For coating or impregnating yarn or fabrics 7.5 B10

84518022 Other finishing processes for cotton textile 7.5 B10

84518029 Other 7.5 B10

84518090 Other 7.5 B10

**845190 Parts**

84519000 Parts 7.5 B10

**8452 Sewing machines, other than book-sewing machines of**

**heading 84.40; furniture, bases and covers specially designed**

**for sewing machines; sewing machine needles.**

**845210 Sewing machines of the household type**

Complete, with stand or table:

84521011 With electronic controls or electric motors X

84521012 Hand operated X

84521019 Other X

Without stand or table (heads):

84521021 With electronic controls or electric motors X

84521022 Hand operated X

84521029 Other X

Other sewing machines:

**845221 Automatic units**

84522110 Industrial sewing machines having a motor of 12.50 watts

capacity and above and having a speed of 1,500 stitches per

minute or more

7.5 B10

84522120 Other with electronic control or electric motors 7.5 B10

84522190 Other 7.5 B10

**845229 Other**

84522900 Other 7.5 B10

606

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**845230 Sewing machine needles**

84523010 For household type sewing machines 10 B10

84523090 Other 7.5 B10

**845240 Furniture, bases and covers for sewing machines and parts**

**thereof**

84524010 Furniture, bases and covers 7.5 B10

84524090 Parts of furniture, bases and cover for sewing machines 7.5 B10

**845290 Other parts of sewing machines**

84529010 Of household sewing machines 10 B10

84529090 Other 7.5 B10

**8453 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.**

**845310 Machinery for preparing, tanning or working hides, skins or**

**leather**

84531000 Machinery for preparing, tanning or working hides, skins or

leather

7.5 B10

**845320 Machinery for making or repairing footwear**

84532000 Machinery for making or repairing footwear 7.5 B10

**845380 Other machinery**

84538000 Other machinery 7.5 B10

**845390 Parts**

84539010 Of boot and shoe manufacturing machinery 7.5 B10

84539090 Other 7.5 B10

**8454 Converters, ladles, ingot moulds and casting machines, of a**

**kind used in metallurgy or in metal foundries.**

**845410 Converters**

84541000 Converters 7.5 B10

**845420 Ingot moulds and ladles**

84542010 Ladles 7.5 B10

84542020 Ingot moulds 7.5 B10

**845430 Casting machines**

84543010 Die-casting machines 7.5 B10

84543020 Continuous casting machines 7.5 B10

84543090 Other 7.5 B10

**845490 Parts**

84549000 Parts 7.5 B10

**8455 Metal-rolling mills and rolls therefor.**

607

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**845510 Tube mills**

84551000 Tube mills 7.5 B10

Other rolling mills:

**845521 Hot or combination hot and cold**

84552110 Hot 7.5 B10

84552120 Combination of hot and cold 7.5 B10

**845522 Cold**

84552200 Cold 7.5 B10

**845530 Rolls for rolling mills**

84553000 Rolls for rolling mills 7.5 B10

**845590 Other parts**

84559000 Other parts 7.5 B10

**8456 Machine-tools for working any material by removal of**

**material, by laser or other light or photon beam, ultrasonic,**

**electro-discharge, electro-chemical, electron beam, ionicbeam**

**or plasma arc processes.**

**845610 Operated by laser or other light or photon beam processes**

84561000 Operated by laser or other light or photon beam processes 7.5 B10

**845620 Operated by ultrasonic processes**

84562000 Operated by ultrasonic processes 7.5 B10

**845630 Operated by electro-discharge processes**

84563000 Operated by electro-discharge processes 7.5 B10

**845690 Other**

84569010 For dry-etching patterns on semi-conductor materials A

84569020 Electro-chemical machines 7.5 B10

84569090 Other 7.5 B10

**8457 Machining centres, unit construction machines (single**

**station) and multi-station transfer machines, for working**

**metal.**

**845710 Machining centres**

84571010 Horizontal 7.5 B10

84571020 Vertical 7.5 B10

**845720 Unit construction machines (single station)**

84572010 Unit head boring 7.5 B10

84572020 Unit head drilling 7.5 B10

84572090 Other 7.5 B10

**845730 Multi-station transfer machines**

84573010 Rotary type 7.5 B10

608

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84573020 In-line type 7.5 B10

84573090 Other 7.5 B10

**8458 Lathes (including turning centres) for removing metal.**

Horizontal lathes:

**845811 Numerically controlled**

84581100 Numerically controlled 7.5 B10

**845819 Other**

Automatic, single spindle:

84581911 Horizontal bar, swiss type 7.5 B10

84581912 Base sliding head type 7.5 B10

84581913 Horizontal chucking 7.5 B10

84581919 Other 7.5 B10

84581990 Other 7.5 B10

Other lathes:

**845891 Numerically controlled**

84589100 Numerically controlled 7.5 B10

**845899 Other**

84589910 Automatic, multi-spindle bar 7.5 B10

84589920 Automatic, multi-spindle chucking 7.5 B10

Capstans, turrets, capstan and turret combination, coping, multi

tool and production lathes:

84589931 Capstans lathes 7.5 B10

84589932 Turrets lathes 7.5 B10

84589933 Capstan and turret combination lathes 7.5 B10

84589934 Copying lathes 7.5 B10

84589935 Multi-tool and production lathes 7.5 B10

Crankshaft, relieving, wheel and axle lathes:

84589941 Crankshaft lathes 7.5 B10

84589942 Relieving lathes 7.5 B10

84589943 Wheel and axle lathes 7.5 B10

Centre lathes:

84589951 Tool-room type 7.5 B10

84589959 Other 7.5 B10

84589990 Other 7.5 B10

**8459 Machine-tools (including way-type unit head machines) for**

**drilling, boring, milling, threading or tapping by removing**

**metal, other than lathes (including turning centres) of**

**heading 84.58.**

609

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**845910 Way-type unit head machines**

84591000 Way-type unit head machines 7.5 B10

Other drilling machines:

**845921 Numerically controlled**

84592100 Numerically controlled 7.5 B10

**845929 Other**

84592910 Bench and pillar 7.5 B10

84592920 Pillar or columns, multi-spindle 7.5 B10

84592930 Radial 7.5 B10

84592940 Deep hole 7.5 B10

84592950 Multi head drilling machines 7.5 B10

84592990 Other 7.5 B10

Other boring-milling machines:

**845931 Numerically controlled**

84593100 Numerically controlled 7.5 B10

**845939 Other**

84593910 Vertical turning or boring 7.5 B10

84593990 Other 7.5 B10

**845940 Other boring machines**

84594010 Jig boring machines horizontal 7.5 B10

84594020 Fine boring machines horizontal 7.5 B10

84594030 Fine boring machines vertical 7.5 B10

84594090 Other 7.5 B10

Milling machine, knee type:

**845951 Numerically controlled**

84595110 Horizontal 7.5 B10

84595120 Vertical 7.5 B10

84595130 Universal 7.5 B10

84595190 Other 7.5 B10

**845959 Other**

84595910 Horizontal 7.5 B10

84595920 Vertical 7.5 B10

84595930 Universal 7.5 B10

84595940 Ram type 7.5 B10

84595950 Die-sinking or pantograph 7.5 B10

84595990 Other 7.5 B10

Other milling machines:

**845961 Numerically controlled**

610

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84596110 Piano milling 7.5 B10

84596190 Other 7.5 B10

**845969 Other**

84596910 Bed type, horizontal 7.5 B10

84596920 Bed type, vertical 7.5 B10

84596930 Piano milling, single column 7.5 B10

84596940 Piano milling, double column 7.5 B10

84596990 Other 7.5 B10

**845970 Other threading or tapping machines**

84597010 Threading machines 7.5 B10

84597020 Tapping machines 7.5 B10

**8460 Machine-tools for deburring, sharpening, grinding, honing,**

**lapping, polishing or otherwise finishing metal or cermets by**

**means of grinding stones, abrasives or polishing products,**

**other than gear cutting, gear grinding or gear finishing**

**machines of heading 84.61.**

Flat-surface grinding machines, in which the positioning in any

one axis can be set up to an accuracy of at least 0.01 mm:

**846011 Numerically controlled**

84601100 Numerically controlled 7.5 B10

**846019 Other**

84601900 Other 7.5 B10

Other grinding machines, in which the positioning in any one axis

can be set up to an accuracy of at least 0.01 mm:

**846021 Numerically controlled**

84602100 Numerically controlled 7.5 B10

**846029 Other**

84602910 Cylindrical grinders 7.5 B10

84602920 Internal grinders 7.5 B10

84602930 Centreless grinders 7.5 B10

84602940 Profile grinders 7.5 B10

84602990 Other 7.5 B10

Sharpening(tool or cutter grinding) machines:

**846031 Numerically controlled**

84603100 Numerically controlled 7.5 B10

**846039 Other**

84603910 Grinder, tool or cutter 7.5 B10

84603990 Other 7.5 B10

611

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**846040 Honing or lapping machines**

Honing machines:

84604011 Vertical, single spindle 7.5 B10

84604012 Vertical, multi-spindle 7.5 B10

84604013 Horizontal 7.5 B10

84604019 Other 7.5 B10

84604020 Lapping machines 7.5 B10

**846090 Other**

84609010 Polishing and buffing machines 7.5 B10

84609090 Other 7.5 B10

**8461 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.**

**846120 Shaping or slotting machines**

Shaping machines:

84612011 Die and punch shaping machines 7.5 B10

84612019 Other 7.5 B10

84612020 Slotting machines 7.5 B10

**846130 Broaching machines**

84613010 Vertical 7.5 B10

84613020 Horizontal 7.5 B10

84613090 Other 7.5 B10

**846140 Gear cutting, gear grinding or gear finishing machines**

Gear cutting machines:

84614011 Bevel gear cutting 7.5 B10

84614012 Gear cutting spiral bevel and/or hypoid 7.5 B10

84614013 Gear slotter or planar formed cutter type 7.5 B10

84614014 Gear milling formed disc cutter type 7.5 B10

84614019 Other 7.5 B10

Gear grinding or gear finishing machines:

84614021 Single or double wheel disc type gear grinder 7.5 B10

84614022 Formed wheel gear grinder 7.5 B10

84614023 Gear shaver 7.5 B10

84614024 Gear tooth, rounding, chamfering or burring 7.5 B10

84614025 Gear shaper, spur and helical 7.5 B10

84614026 Gear hobber, spur and helical 7.5 B10

84614029 Other 7.5 B10

612

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**846150 Sawing or cutting-off machines**

Sawing machines:

84615011 Band saw, horizontal X

84615012 Band saw, vertical X

84615013 Circular saw, cold X

84615014 Circular saw, hot X

84615015 Hack saw X

84615019 Other X

Cutting-off machines:

84615021 Abrasive wheel cutting-off machines X

84615029 Other X

**846190 Other**

84619000 Other 7.5 B10

**8462 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.**

**846210 Forging or die-stamping machines (including presses) and**

**hammers**

Hammers:

84621011 Steam or air, single frame 7.5 B10

84621012 Steam or air, double frame 7.5 B10

84621013 Header and upsetters 7.5 B10

84621014 Double acting counter blow, air or steam 7.5 B10

84621019 Other 7.5 B10

84621020 Forging machines 7.5 B10

84621030 Die stamping machines 7.5 B10

Bending, folding, straightening or flattening machines(including

presses):

**846221 Numerically controlled**

84622100 Numerically controlled 7.5 B10

**846229 Other**

84622910 Bending and straightening machines 7.5 B10

84622920 Press brakes 7.5 B10

84622930 Other rotary head and ram type 7.5 B10

84622990 Other 7.5 B10

613

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Shearing machines(including presses), other than combined

punching and shearing machines:

**846231 Numerically controlled**

84623100 Numerically controlled 7.5 B10

**846239 Other**

84623910 Plate and sheet shears (guillotine) 7.5 B10

84623920 Bar and angle shearing and cropping 7.5 B10

84623990 Other 7.5 B10

Punching or notching machines (including presses), including

combined punching and shearing machines:

**846241 Numerically controlled**

84624100 Numerically controlled 7.5 B10

**846249 Other**

84624910 Punching machines (including turret) 7.5 B10

84624920 Combination of punching, shearing and cropping machines 7.5 B10

84624930 Nibbling machines 7.5 B10

84624990 Other 7.5 B10

Other:

**846291 Hydraulic presses**

84629110 Hydraulic extension 7.5 B10

84629190 Other 7.5 B10

**846299 Other**

Pneumatic, inclinable and vertical presses:

84629911 Pneumatic presses 7.5 B10

84629912 Inclinable presses 7.5 B10

84629913 Vertical gap of frame presses 7.5 B10

84629914 Vertical straight presses 7.5 B10

84629915 Vertical forging presses 7.5 B10

84629919 Other 7.5 B10

84629920 Dieing or lobbing machine presses 7.5 B10

84629930 Transfer and multiple presses 7.5 B10

84629940 Horizontal presses 7.5 B10

84629950 Friction screw presses 7.5 B10

84629960 Knuckle joint presses 7.5 B10

84629970 Coining joint presses 7.5 B10

84629990 Impact extrusion presses for manufacture of rigid and collapsible

tubes

7.5 B10

614

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**8463 Other machine-tools for working metal or cermets, without**

**removing material.**

**846310 Draw-benches for bars, tubes, profiles, wire or the like**

84631010 Wire and metal ribbon drawing machines 7.5 B10

84631020 Other wire making machines 7.5 B10

84631030 Tube drawing machines 7.5 B10

84631090 Other 7.5 B10

**846320 Thread rolling machines**

84632000 Thread rolling machines 7.5 B10

**846330 Machines for working wire**

84633010 Wire grill or knitting machine 7.5 B10

84633020 Spring coiling 7.5 B10

84633030 Chain making 7.5 B10

84633040 Nail-making machine 7.5 B10

**846390 Other**

84639010 Riveting machines (excluding portable hand) 7.5 B10

84639020 Strip profiling X

84639030 Seaming machine for example for cans X

84639090 Other X

**8464 Machine-tools for working stone, ceramics, concrete,**

**asbestos-cement or like mineral materials or for cold**

**working glass.**

**846410 Sawing machines**

84641010 Granite cutting machines or equipment 7.5 B10

84641090 Other 7.5 B10

**846420 Grinding or polishing machines**

84642000 Grinding or polishing machines 7.5 B10

**846490 Other**

84649000 Other 7.5 B10

**8465 Machine-tools (including machines for nailing, stapling,**

**glueing or otherwise assembling) for working wood, cork,**

**bone, hard rubber, hard plastics or similar hard materials.**

**846510 Machines which can carry out different types of machining**

**operations without tool change between such operations**

84651000 Machines which can carry out different types of machining

operations without tool change between such operations

7.5 B10

Other:

**846591 Sawing machines**

615

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84659100 Sawing machines 7.5 B10

**846592 Planing, milling or moulding (by cutting) machines**

84659200 Planing, milling or moulding (by cutting) machines 7.5 B10

**846593 Grinding, sanding or polishing machines**

84659300 Grinding, sanding or polishing machines 7.5 B10

**846594 Bending or assembling machines**

84659400 Bending or assembling machines 7.5 B10

**846595 Drilling or morticing machines**

84659500 Drilling or morticing machines 7.5 B10

**846596 Splitting, slicing or paring machines**

84659600 Splitting, slicing or paring machines 7.5 B10

**846599 Other**

84659910 Lathes 7.5 B10

84659990 Other 7.5 B10

**8466 Parts and accessories suitable for use solely or principally**

**with the machines of headings 84.56 to 84.65, including work**

**or tool holders, self-opening dieheads, dividing heads and**

**other special attachments for machine-tools; tool holders for**

**any type of tool for working in the hand.**

**846610 Tool holders and self-opening dieheads**

84661010 Tool holders 7.5 B10

84661020 Self-opening dieheads 7.5 B10

**846620 Work holders**

84662000 Work holders 7.5 B10

**846630 Dividing heads and other special attachments for machinetools**

84663010 Chucks 7.5 B10

84663020 Jigs and fixtures 7.5 B10

84663090 Other 7.5 B10

Other:

**846691 For machines of heading 84.64**

84669100 For machines of heading 8464 7.5 B10

**846692 For machines of heading 84.65**

84669200 For machines of heading 8465 7.5 B10

**846693 For machines of heading 84.56 to 84.61**

84669310 Parts and accessories of machine tools, for working metals 7.5 B10

84669390 Other 7.5 B10

**846694 For machines of heading 84.62 or 84.63**

616

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84669400 For machines of heading 8462 or 8463 7.5 B10

**8467 Tools for working in the hand, pneumatic, hydraulic or with**

**self-contained electric or non-electric motor.**

Pneumatic:

**846711 Rotary type (including combined rotary-percussion)**

84671110 Drills 7.5 B10

84671120 Hammers 7.5 B10

84671190 Other 7.5 B10

**846719 Other**

84671900 Other 7.5 B10

With self-contained electric motor:

**846721 Drills of all kinds**

84672100 Drills of all kinds 7.5 B10

**846722 Saws**

84672200 Saws 7.5 B10

**846729 Other**

84672900 Other 7.5 B10

Other tools:

**846781 Chain saws**

84678100 Chain saws 7.5 B10

**846789 Other**

84678910 Compressed air grease guns, lubricators and similar appliances 7.5 B10

84678920 Vibrators 7.5 B10

84678990 Other 7.5 B10

Parts:

**846791 Of chain saws**

84679100 Of chain saws 7.5 B10

**846792 Of pneumatic tools**

84679200 Of pneumatic tools 7.5 B10

**846799 Other**

84679900 Other 7.5 B10

**8468 Machinery and apparatus for soldering, brazing or welding,**

**whether or not capable of cutting, other than those of**

**heading 85.15; gas-operated surface tempering machines**

**and appliances.**

**846810 Hand-held blow pipes**

84681000 Hand-held blow pipes 7.5 B10

**846820 Other gas-operated machinery and apparatus**

617

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84682010 Welding or cutting machines 7.5 B10

84682090 Other 7.5 B10

**846880 Other machinery and apparatus**

84688000 Other machinery and apparatus 7.5 B10

**846890 Parts**

84689000 Parts 7.5 B10

**8469 Typewriters other than printers of heading 84.43; wordprocessing**

**machines.**

**846900 Typewriters other than printers of heading 84.43; wordprocessing**

**machines**

84690010 Word processing machines A

84690020 Automatic typewriters 10 B10

84690030 Braille typewriters,electric 7.5 B10

84690040 Braille typewriters,non-electric 7.5 B10

84690090 Other typewriters,electric or non-electric 10 B10

**8470 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.**

**847010 Electronic calculators capable of operation without an**

**external source of electric power and pocket-size data**

**recording, reproducing and displaying machines with**

**calculating functions**

84701000 Electronic calculators capable of operation without an external

source of electric power and pocket-size data recording,

reproducing and displaying machines with calculating functions

A

Other electronic calculating machines:

**847021 Incorporating a printing device**

84702100 Incorporating a printing device A

**847029 Other**

84702900 Other A

**847030 Other calculating machines**

84703000 Other calculating machines A

**847050 Cash registers**

84705010 Electrically operated A

84705020 Manually operated A

**847090 Other**

618

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84709010 Electrically operated A

84709020 Manually operated A

**8471 Automatic data processing machines and units thereof;**

**magnetic or optical readers, machines for transcribing data**

**onto data media in coded form and machines for processing**

**such data, not elsewhere specified or included.**

**847130 Portable automatic data processing machines, weighing not**

**more than 10 kg, consisting of a least a central processing**

**unit, a keyboard and a display**

84713010 Personal computer A

84713090 Other A

Other automatic data processing machines:

**847141 Comprising in the same housing at least a central processing**

**unit and an input and output unit, whether or not combined**

84714110 Micro computer A

84714120 Large or main frame computer A

84714190 Other A

**847149 Other, presented in the form of systems**

84714900 Other, presented in the form of systems A

**847150 Processing units other than those of subheading 8471.41 or**

**8471.49, whether or not containing in the same housing one**

**or two of the following types of unit: storage units, input**

**units, output units**

84715000 Processing units other than those of sub-headings 8471 41 or

8471 49, whether or not containing in the same housing one or

two of the following types of unit: storage units, input units,

output units

A

**847160 Input or output units, whether or not containing storage**

**units in the same housing**

84716010 Combined input or out put units A

Printer:

84716024 Graphic printer A

84716025 Plotter A

84716029 Other A

84716040 Keyboard A

84716050 Scanners A

84716060 Mouse A

84716090 Other A

**847170 Storage units**

619

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84717010 Floppy disc drives A

84717020 Hard disc drives A

84717030 Removable or exchangeable disc drives A

84717040 Magnetic tape drives A

84717050 Cartridge tape drive A

84717060 CD-ROM drive A

84717070 Digital video disc drive A

84717090 Other A

**847180 Other units of automatic data processing machines**

84718000 Other units of automatic data processing machines A

**847190 Other**

84719000 Other A

**8472 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).**

**847210 Duplicating machines**

84721000 Duplicating machines 7.5 B10

**847230 Machines for sorting or folding mail or for inserting mail in**

**envelopes or bands, machines for opening, closing or sealing**

**mail and machines for affixing or cancelling postage stamps**

84723000 Machines for sorting or folding mail or for inserting mail in

envelopes or bands, machines for opening, closing or sealing mail

and machines, for affixing or cancelling postage stamps

7.5 B10

**847290 Other**

84729010 Stapling machines (staplers) X

84729020 Digital duplicator X

84729030 Automatic bank note dispensers A

84729040 Coin sorting machines, coin-counting or wrapping machines X

84729090 Other X

**8473 Parts and accessories (other than covers, carrying cases and**

**the like) suitable for use solely or principally with machines**

**of headings 84.69 to 84.72.**

**847310 Parts and accessories of the machines of heading 84.69**

84731000 Parts and accessories of the machines of heading 8469 A

Parts and accessories of the machines of heading 8470:

620

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**847321 Of the electronic calculating machines of subheading**

**8470.10, 8470.21 or 8470.29**

84732100 Of the electronic calculating machines of subheading 8470 10,

8470 21 or 8470 29

A

**847329 Other**

84732900 Other A

**847330 Parts and accessories of the machines of heading 84.71**

84733010 Microprocessors A

84733020 Motherboards A

84733030 Other mounted printed circuit boards A

84733040 Head stack A

Other:

84733091 Network access controllers A

84733092 Graphic and intelligence based script Technology (GIST) cards

for multilingual computers

A

84733099 Other A

**847340 Parts and accessories of the machines of heading 84.72**

84734010 Parts of duplicating, hectograph or stencil machines 7.5 B10

84734090 Other 7.5 B10

**847350 Parts and accessories equally suitable for use with machines**

**of two or more of the headings 84.69 to 84.72**

84735000 Parts and accessories equally suitable for use with machines of

two or more of the headings 8469 to 8472

A

**8474 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.**

**847410 Sorting, screening, separating or washing machines**

84741010 For coal 7.5 B10

84741090 Other 7.5 B10

**847420 Crushing or grinding machines**

84742010 For stone and mineral X

84742020 For coal X

84742090 Other X

Mixing or kneading machines:

621

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**847431 Concrete or mortar mixers**

84743110 Concrete mixers 7.5 B10

84743120 Mortar mixers 7.5 B10

**847432 Machines for mixing mineral substances with bitumen**

84743200 Machines for mixing mineral substances with bitumen 7.5 B10

**847439 Other**

84743900 Other 7.5 B10

**847480 Other machinery**

84748010 Brick and tile making machinery 7.5 B10

84748020 Ceramic and clay making machinery 7.5 B10

84748030 Machinery for forming foundry moulds of sand 7.5 B10

84748090 Other 7.5 B10

**847490 Parts**

84749000 Parts 7.5 B10

**8475 Machines for assembling electric or electronic lamps, tubes**

**or valves or flashbulbs, in glass envelopes; machines for**

**manufacturing or hot working glass or glassware.**

**847510 Machines for assembling electric or electronic lamps, tubes**

**or valves or flashbulbs, in glass envelopes**

84751000 Machines for assembling electric or electronic lamps, tubes or

valves or flash-bulbs, in glass envelopes

7.5 B10

Machines for manufacturing or hot working glass or glassware:

**847521 Machines for making optical fibres and preforms thereof**

84752100 Machines for making optical fibres and preforms thereof 7.5 B10

**847529 Other**

84752900 Other 7.5 B10

**847590 Parts**

84759000 Parts 7.5 B10

**8476 Automatic goods-vending machines (for example, postage**

**stamp, cigarette, food or beverage machines), including**

**money-changing machines.**

Automatic beverage-vending machines:

**847621 Incorporating heating or refrigerating devices**

84762110 Incorporating refrigerating devices 7.5 B10

84762120 Incorporating heating devices 7.5 B10

**847629 Other**

84762900 Other 7.5 B10

Other machines:

622

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**847681 Incorporating heating or refrigerating devices**

84768110 Incorporating refrigerating devices 7.5 B10

84768120 Incorporating heating devices 7.5 B10

**847689 Other**

84768910 Money changing machines 7.5 B10

84768920 Postage stamps vending machines 7.5 B10

84768930 Cigarette vending machines 7.5 B10

84768990 Other 7.5 B10

**847690 Parts**

84769010 Of machines of sub-heading 847621 7.5 B10

84769090 Other 7.5 B10

**8477 Machinery for working rubber or plastics or for the**

**manufacture of products from these materials, not specified**

**or included elsewhere in this Chapter.**

**847710 Injection-moulding machines**

84771000 Injection-moulding machines 7.5 B5

**847720 Extruders**

84772000 Extruders X

**847730 Blow moulding machines**

84773000 Blow moulding machines 7.5 B10

**847740 Vacuum moulding machines and other thermoforming**

**machines**

84774000 Vacuum moulding machines and other thermoforming machines 7.5 B10

Other machinery for moulding or otherwise forming:

**847751 For moulding or retreading pneumatic tyres or for moulding**

**or otherwise forming inner tubes**

84775100 For moulding or retreading pneumatic tyres or for moulding or

otherwise forming inner tubes

7.5 B10

**847759 Other**

84775900 Other X

**847780 Other machinery**

84778010 Machinery for making rubber goods 7.5 B5

84778090 Other 7.5 B10

**847790 Parts**

84779000 Parts 7.5 B5

**8478 Machinery for preparing or making up tobacco, not**

**specified or included elsewhere in this Chapter.**

**847810 Machinery**

623

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84781010 Cigar making machinery 7.5 B10

84781020 Cigarette making machinery 7.5 B10

84781090 Other 7.5 B10

**847890 Parts**

84789000 Parts 7.5 B10

**8479 Machines and mechanical appliances having individual**

**functions, not specified or included elsewhere in this**

**Chapter.**

**847910 Machinery for public works, building or the like**

84791000 Machinery for public works, building or the like 7.5 B10

**847920 Machinery for the extraction or preparation of animal or**

**fixed vegetable fats or oils**

84792010 Oil-seed crushing or grinding machinery including purifying tanks 7.5 B10

84792090 Other 7.5 B10

**847930 Presses for the manufacture of particle board or fibre**

**building board of wood or other ligneous materials and other**

**machinery for treating wood or cork**

84793000 Presses for the manufacture of particle board or fibre building

board of wood or other ligneous materials and other machinery

for treating wood or cork

5 B10

**847940 Rope or cable-making machines**

84794000 Rope or cable-making machines 7.5 B10

**847950 Industrial robots, not elsewhere specified or included**

84795000 Industrial robots, not elsewhere specified or included 7.5 B10

**847960 Evaporative air coolers**

84796000 Evaporative air coolers 7.5 B10

Other machines and mechanical appliances:

**847981 For treating metal, including electric wire coil-winders**

84798100 For treating metal, including electric wire coil-winders X

**847982 Mixing, kneading, crushing, grinding, screening, sifting,**

**homogenising, emulsifying or stirring machines**

84798200 Mixing, kneading, crushing, grinding, screening, sifting,

homogenising, emulsifying or stirring machines

7.5 B10

**847989 Other**

84798910 Soap cutting or moulding machinery 7.5 B10

84798920 Air humidifiers or dehumidifiers (other than those falling under

heading 8415 or 8424)

7.5 B10

84798930 Mechanical shifting machines 7.5 B10

624

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84798940 Ultrasonic transducers 7.5 B10

84798950 Car washing machines and related appliances 7.5 B10

84798960 Coke oven plants 7.5 B10

84798970 Machinery for the manufacture of chemical and pharmaceuticals

goods

7.5 B10

Other:

84798992 Briquetting plant and machinery intended for manufacture of

briquettes from agricultural and municipal waste

7.5 B10

84798999 Other 7.5 B10

**847990 Parts**

84799010 Of machines for public works, building or the like 7.5 B10

84799020 Of machines for the extraction of animal or fruit and vegetable

fats or oil

7.5 B10

84799030 Of machines and mechanical appliances for treating wood 7.5 B10

84799040 Of machinery used for manufacture of chemicals and

pharmaceuticals

7.5 B10

84799090 Other 7.5 B10

**8480 Moulding boxes for metal foundry; mould bases; moulding**

**patterns; moulds for metal (other than ingot moulds), metal**

**carbides, glass, mineral materials, rubber or plastics.**

**848010 Moulding boxes for metal foundry**

84801000 Moulding boxes for metal foundry 7.5 B10

**848020 Mould bases**

84802000 Mould bases 7.5 B10

**848030 Moulding patterns**

84803000 Moulding patterns 7.5 B10

Moulds for metal or metal carbides:

**848041 Injection or compression types**

84804100 Injection or compression types 7.5 B10

**848049 Other**

84804900 Other 7.5 B10

**848050 Moulds for glass**

84805000 Moulds for glass 7.5 B10

**848060 Moulds for mineral materials**

84806000 Moulds for mineral materials 7.5 B10

Moulds for rubber or plastics:

**848071 Injection or compression types**

84807100 Injection or compression types 7.5 B10

625

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**848079 Other**

84807900 Other 7.5 B10

**8481 Taps, cocks, valves and similar appliances for pipes, boiler**

**shells, tanks, vats or the like, including pressure-reducing**

**valves and thermostatically controlled valves.**

**848110 Pressure-reducing valves**

84811000 Pressure-reducing valves 7.5 B10

**848120 Valves for oleohydraulic or pneumatic transmissions**

84812000 Valves for oleohydraulic or pneumatic transmissions 7.5 B10

**848130 Check (nonreturn) valves**

84813000 Check (non-return) valves 7.5 B10

**848140 Safety or relief valves**

84814000 Safety or relief valves 7.5 B10

**848180 Other appliances**

84818010 Taps, cocks and similar appliances of iron or steel 7.5 B10

84818020 Taps, cocks and similar appliances of non-ferrous metal 7.5 B10

84818030 Industrial valves (excluding pressure-reducing valves, and

thermostatically controlled valves)

7.5 B10

Inner tube valves:

84818041 For bicycles 7.5 B10

84818049 Other 7.5 B10

84818050 Expansion valves and solenoid valves for refrigerating and air

conditioning appliances and machinery

7.5 B10

84818090 Other 7.5 B10

**848190 Parts**

84819010 Bicycles valves 7.5 B10

84819090 Other 7.5 B10

**8482 Ball or roller bearings.**

**848210 Ball bearings**

Adapter ball bearings(radial type):

84821011 Not exceeding 50 mm of bore diameter 7.5 B10

84821012 Of bore diameter exceeding 50 mm but not exceeding 100 mm 7.5 B10

84821013 Of bore diameter exceeding 100 mm 7.5 B10

84821020 Other ball bearing (radial type) of bore diameter not exceeding 50

mm

7.5 B10

84821030 Other ball bearing (radial type) of bore diameter exceeding 50

mm but not exceeding 100 mm

7.5 B10

84821040 Of bore diameter exceeding 100 mm 7.5 B10

626

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Thrust ball bearings:

84821051 Of bore diameter not exceeding 50 mm 7.5 B10

84821052 Of bore diameter exceeding 50 mm but not exceeding 100 mm X

84821053 Of bore diameter exceeding 100 mm X

84821090 Other X

**848220 Tapered roller bearings, including cone and tapered roller**

**assemblies**

Tapered roller bearings(radial type):

84822011 Of bore diameter not exceeding 50 mm 7.5 B10

84822012 Of bore diameter exceeding 50 mm but not exceeding 100 mm 7.5 B10

84822013 Of bore diameter exceeding 100 mm 7.5 B10

84822090 Other 7.5 B10

**848230 Spherical roller bearings**

84823000 Spherical roller bearings 7.5 B10

**848240 Needle roller bearings**

84824000 Needle roller bearings 7.5 B10

**848250 Other cylindrical roller bearings**

Radial type:

84825011 Of bore diameter not exceeding 50 mm 7.5 B10

84825012 Of bore diameter exceeding 50 mm not exceeding 100 mm 7.5 B10

84825013 Of bore diameter exceeding 100 mm 7.5 B10

Thrust roller bearings:

84825021 Of bore diameter not exceeding 50 mm 7.5 B10

84825022 Of bore diameter exceeding 50 mm but not exceeding 100 mm 7.5 B10

84825023 Of bore diameter exceeding 100 mm 7.5 B10

**848280 Other, including combined ball/roller bearings**

84828000 Other, including combined ball or roller bearings 7.5 B10

Parts:

**848291 Balls, needles and rollers**

Balls:

84829111 Of nickel alloys 7.5 B10

84829112 Of tungsten carbide 7.5 B10

84829113 Of special stainless steel 7.5 B10

84829114 Of high speed steel 7.5 B10

84829119 Other 7.5 B10

84829120 Needles 7.5 B10

84829130 Rollers 7.5 B10

**848299 Other**

627

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

84829900 Other 7.5 B10

**8483 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).**

**848310 Transmission shafts (including cam shafts and crank shafts)**

**and cranks**

84831010 Crank shafts for sewing machines 7.5 B10

Other:

84831091 Crank shaft for engines of heading 8407 7.5 B10

84831092 Crank shaft for engines of heading 8408 7.5 B10

84831099 Other X

**848320 Bearing housings, incorporating ball or roller bearings**

84832000 Bearing housings, incorporating ball or roller bearings X

**848330 Bearing housings, not incorporating ball or roller bearings;**

**plain shaft bearings**

84833000 Bearing housings, not incorporating ball or roller bearings; plain

shaft bearings

X

**848340 Gears and gearing, other than toothed wheels, chain**

**sprockets and other transmission elements presented**

**separately; ball or roller screws; gear boxes and other speed**

**changers, including torque converters**

84834000 Gears and gearing, other than toothed wheels, chain sprockets and

other transmission elements presented separately; ball or roller

screws; gear boxes and other speed changers, including torque

converters

X

**848350 Flywheels and pulleys, including pulley blocks**

84835010 Pulleys, power transmission 7.5 B10

84835090 Other X

**848360 Clutches and shaft couplings (including universal joints)**

84836010 Flexible coupling 7.5 B10

84836020 Fluid coupling 7.5 B10

84836090 Other X

**848390 Toothed wheels, chain sprockets and other transmission**

**elements presented separately; parts**

84839000 Toothed wheels, chain sprockets and other transmission elements

presented separately; parts

X

628

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**8484 Gaskets and similar joints of metal sheeting combined with**

**other material or of two or more layers of metal; sets or**

**assortments of gaskets and similar joints, dissimilar in**

**composition, put up in pouches, envelopes or similar**

**packings; mechanical seals.**

**848410 Gaskets and similar joints of metal sheeting combined with**

**other material or of two or more layers of metal**

84841010 Asbestos metallic packings and gaskets (excluding gaskets of

asbestos board reinforced with metal gauze or wire)

7.5 B10

84841090 Other X

**848420 Mechanical seals**

84842000 Mechanical seals 7.5 B10

**848490 Other**

84849000 Other X

**8486 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.**

**848610 Machines and apparatus for the manufacture of boules or**

**wafers**

84861000 Machines and apparatus for the manufacture of boules or wafers 7.5 B10

**848620 Machines and apparatus for the manufacture of**

**semiconductor devices or of electronic integrated circuits**

84862000 Machines and apparatus for the manufacture of semi-conductor

devices or of electronic integrated circuits

0 B10

**848630 Machines and apparatus for the manufacture of flat panel**

**displays**

84863000 Machines and apparatus for the manufacture of flat panel displays 7.5 B10

**848640 Machines and apparatus specified in Note 9(c) to this**

**Chapter**

84864000 Machines and apparatus specified in Note 9(c) to this chapter 7.5 B10

**848690 Parts and accessories**

84869000 Parts and accessories 7.5 B10

**8487 Machinery parts, not containing electrical connectors,**

**insulators, coils, contacts or other electrical features, not**

**specified or included elsewhere in this Chapter.**

**848710 Ships' or boats' propellers and blades therefor**

84871000 Ships' or boats' propellers and blades therefor 7.5 B10

629

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**848790 Other**

84879000 Other 7.5 B10

**8501 Electric motors and generators(excluding generating sets).**

**850110 Motors of an output not exceeding 37.5 W**

DC motor:

85011011 Micro motor X

85011012 Stepper motor X

85011013 Wiper motor X

85011019 Other X

85011020 AC motor X

**850120 Universal AC/DC motors of an output exceeding 37.5 W**

85012000 Universal AC or DC motors of an output exceeding 37.5 W 7.5 B10

Other DC motors; DC generators:

**850131 Of an output not exceeding 750 W**

DC motors:

85013111 Micro motor X

85013112 Stepper motor X

85013113 Wiper motor X

85013119 Other X

85013120 DC generators X

**850132 Of an output exceeding 750 W but not exceeding 75 kW**

85013210 DC motor X

85013220 DC generators X

**850133 Of an output exceeding 75 kW but not exceeding 375 kW**

85013310 DC motors 7.5 B10

85013320 DC generators 7.5 B10

**850134 Of an output exceeding 375 kW**

85013410 Of an output exceeding 375 kW but not exceeding 1,000 kW 7.5 B10

85013420 Of an output exceeding 1,000 kW but not exceeding 2,000 kW 7.5 B10

85013430 Of an output exceeding 2,000 kW but not exceeding 5,000 kW 7.5 B10

85013440 Of an output exceeding 5,000 kW but not exceeding 10,000 kW 7.5 B10

85013450 Of an output exceeding 10,000 kW 7.5 B10

**850140 Other AC motors, single-phase**

85014010 Fractional horse power motor X

85014090 Other X

Other AC motors, multi-phase:

**850151 Of an output not exceeding 750 W**

85015110 Squirrel cage induction motor, 3 phase type 7.5 B10

630

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85015120 Slipring motor 7.5 B10

85015190 Other 7.5 B10

**850152 Of an output exceeding 750 W but not exceeding 75 kW**

85015210 Squirrel cage induction motor, 3 phase type X

85015220 Slipring motor X

85015290 Other X

**850153 Of an output exceeding 75 kW**

85015310 Squirrel cage induction motor, 3 phase type X

85015320 Slipring motor X

85015330 Traction motor X

85015390 Other X

AC generators(alternators):

**850161 Of an output not exceeding 75 kVA**

85016100 Of an output not exceeding 75 kVA 7.5 B10

**850162 Of an output exceeding 75 kVA but not exceeding 375 kVA**

85016200 Of an output exceeding 75 kVA but not exceeding 375 kVA 7.5 B10

**850163 Of an output exceeding 375 kVA but not exceeding 750 kVA**

85016300 Of an output exceeding 375 kVA but not exceeding 750 kVA 7.5 B10

**850164 Of an output exceeding 750 kVA**

85016410 Of an output exceeding 750 kVA but not exceeding 2,000 KVA 7.5 B10

85016420 Of an output exceeding 2,000 KVA but not exceeding 5,000

KVA

7.5 B10

85016430 Of an output exceeding 5,000 kVA but not exceeding 15,000

kVA

7.5 B10

85016440 Of an output exceeding 15,000 kVA but not exceeding 37,500

kVA

7.5 B10

85016450 Of an output exceeding 37,500 kVA but not exceeding 75,000

KVA

7.5 B10

85016460 Of an output exceeding 75,000 kVA but not exceeding 137,500

kVA

7.5 B10

85016470 Of an output exceeding 137,500 kVA but not exceeding 312,500

kVA

7.5 B10

85016480 Of an output exceeding 312,500 kVA 7.5 B10

**8502 Electric generating sets and rotary converters.**

Generating sets with compression-ignition internal combustion

piston engines(diesel or semi-diesel engines):

**850211 Of an output not exceeding 75 kVA**

85021100 Of an output not exceeding 75 kVA 10 B10

**850212 Of an output exceeding 75 kVA but not exceeding 375 kVA**

631

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85021200 Of an output exceeding 75 kVA but not exceeding 375 kVA X

**850213 Of an output exceeding 375 kVA**

85021310 Of an output exceeding 375 kVA but not exceeding 1,000 kVA X

85021320 Of an output exceeding 1,000 kVA but not exceeding 1,500 kVA X

85021330 Of an output exceeding 1,500 kVA but not exceeding 2,000 kVA X

85021340 Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA X

85021350 Of an output exceeding 5,000 kVA but not exceeding 10,000

kVA

X

85021360 Of an output exceeding 10,000 kVA X

**850220 Generating sets with spark-ignition internal combustion**

**piston engines**

85022010 Electric portable generators of an output not exceeding 3.5 kVA 10 B10

85022090 Other 7.5 B10

Other generating sets:

**850231 Wind-powered**

85023100 Wind-powered 7.5 B10

**850239 Other**

85023910 Powered by steam engine 7.5 B10

85023920 Powered by water turbine 7.5 B10

85023990 Other 7.5 B10

**850240 Electric rotary converters**

85024000 Electric rotary converters 7.5 B10

**8503 Parts suitable for use solely or principally with the machines**

**of heading 85.01 or 85.02.**

**850300 Parts suitable for use solely or principally with the machines**

**of heading 85.01 or 85.02**

85030010 Parts of generator (AC or DC) 7.5 B10

Parts of electric motor:

85030021 Of DC motor 7.5 B10

85030029 Other 7.5 B10

85030090 Other 7.5 B10

**8504 Electrical transformers, static converters (for example,**

**rectifiers) and inductors.**

**850410 Ballasts for discharge lamps or tubes**

85041010 Conventional type X

632

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85041020 For compact fluorescent lamps X

85041090 Other X

Liquid dielectric transformers:

**850421 Having a power handling capacity not exceeding 650 kVA**

85042100 Having a power handling capacity not exceeding 650 kVA 7.5 B10

**850422 Having a power handing capacity exceeding 650 kVA but**

**not exceeding 10,000 kVA**

85042200 Having a power handling capacity exceeding 650 kVA but not

exceeding 10,000 kVA

7.5 B10

**850423 Having a power handling capacity exceeding 10,000 kVA**

85042310 Having a power handling capacity exceeding 10,000 kVA but not

exceeding 50,000 kVA

7.5 B10

85042320 Having a power handling capacity exceeding 50,000 kVA but not

exceeding 100,000 kVA

7.5 B10

85042330 Having a power handling capacity exceeding 100,000 kVA but

not exceeding 250,000 kVA

7.5 B10

85042340 Having a power handling capacity exceeding 250,000 kVA 7.5 B10

Other transformers:

**850431 Having a power handling capacity not exceeding 1 kVA**

85043100 Having a power handling capacity not exceeding 1 kVA 10 B10

**850432 Having a power handling capacity exceeding 1 kVA but not**

**exceeding 16 kVA**

85043200 Having a power handling capacity exceeding 1 kVA but not

exceeding 16 kVA

10 B10

**850433 Having a power handling capacity exceeding 16 kVA but not**

**exceeding 500 kVA**

85043300 Having a power handling capacity exceeding 16 kVA but not

exceeding 500 kVA

7.5 B10

**850434 Having a power handling capacity exceeding 500 kVA**

85043400 Having a power handling capacity exceeding 500 kVA 7.5 B10

**850440 Static converters**

85044010 Electric inverter A

Rectifier:

85044021 Dip bridge rectifier A

85044029 Other A

85044030 Battery chargers A

85044040 Voltage regulator and stabilizers(other than automatic) A

85044090 Other A

**850450 Other inductors**

633

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85045010 Choke coils (chokes) 7.5 B10

85045090 Other 7.5 B10

**850490 Parts**

85049010 Of transformers 7.5 B10

85049090 Other 7.5 B10

**8505 Electro-magnets; permanent magnets and articles intended**

**to become permanent magnets after magnetisation; electromagnetic**

**or permanent magnet chucks, clamps and similar**

**holding devices; electro-magnetic couplings, clutches and**

**brakes; electro-magnetic lifting heads.**

Permanent magnets and articles intended to become permanent

magnets after magnetisation:

**850511 Of metal**

85051110 Ferrite cores A

85051190 Other 7.5 B10

**850519 Other**

85051900 Other 7.5 B10

**850520 Electro-magnetic couplings, clutches and brakes**

85052000 Electro-magnetic couplings, clutches and brakes 7.5 B10

**850590 Other, including parts**

85059000 Other, including parts 7.5 B10

**8506 Primary cells and primary batteries.**

**850610 Manganese dioxide**

85061000 Manganese dioxide 10 B10

**850630 Mercuric oxide**

85063000 Mercuric oxide 10 B10

**850640 Silver oxide**

85064000 Silver oxide 10 B10

**850650 Lithium**

85065000 Lithium 10 B10

**850660 Air-zinc**

85066000 Air-Zinc 10 B10

**850680 Other primary cells and primary batteries**

85068010 Button Cells 10 B10

85068090 Other 10 B10

**850690 Parts**

85069000 Parts 10 B10

634

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**8507 Electric accumulators, including separators therefor,**

**whether or not rectangular (including square).**

**850710 Lead-acid, of a kind used for starting piston engines**

85071000 Lead-acid of a kind used for starting piston engines 10 B10

**850720 Other lead-acid accumulators**

85072000 Other lead-acid accumulators 10 B10

**850730 Nickel-cadmium**

85073000 Nickel-cadmium 10 B10

**850740 Nickel-iron**

85074000 Nickel-iron 10 B10

**850780 Other accumulators**

85078000 Other accumulators 10 B10

**850790 Parts**

85079010 Accumulator cases made of hard rubber and separators 10 B10

85079090 Other 10 B10

**8508 Vacuum cleaners.**

With self-contained electric motor:

**850811 Of a power not exceeding 1,500 W and having a dust bag or**

**other receptacle capacity not exceeding 20 l**

85081100 Of a power not exceeding 1,500 W and having a dust bag or other

receptacle capacity not exceeding 20 l

10 B10

**850819 Other**

85081900 Other 10 B10

**850860 Other vacuum cleaners**

85086000 Other vacuum cleaners 10 B10

**850870 Parts**

85087000 Parts 10 B10

**8509 Electro-mechanical domestic appliances, with self-contained**

**electric motor, other than vacuum cleaners of heading 85.08.**

**850940 Food grinders and mixers; fruit or vegetable juice extractors**

85094010 Food grinders X

85094090 Other X

**850980 Other appliances**

85098000 Other appliances 10 B10

**850990 Parts**

85099000 Parts 10 B10

**8510 Shavers, hair clippers, and hair-removing appliances, with**

**self-contained electric motor.**

635

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**851010 Shavers**

85101000 Shavers 10 B10

**851020 Hair clippers**

85102000 Hair clippers 10 B10

**851030 Hair-removing appliances**

85103000 Hair-removing appliances 10 B10

**851090 Parts**

85109000 Parts 10 B10

**8511 Electrical ignition or starting equipment of a kind used for**

**spark-ignition or compression-ignition internal combustion**

**engines (for example, ignition magnetos, magneto-dynamos,**

**ignition coils, sparking plugs and glow plugs, starter**

**motors); generators (for example, dynamos, alternators) and**

**cut-outs of a kind used in conjunction with such engines.**

**851110 Sparking plugs**

85111000 Sparking plugs X

**851120 Ignition magnetos; magneto-dynamos; magnetic flywheels**

85112010 Electronic ignition magnetos 7.5 B10

85112090 Other 7.5 B10

**851130 Distributors; ignition coils**

85113010 Distributors 7.5 B10

85113020 Ignition coils 7.5 B10

**851140 Starter motors and dual purpose starter-generators**

85114000 Starter motors and dual purpose starter-generators X

**851150 Other generators**

85115000 Other generators X

**851180 Other equipment**

85118000 Other equipment X

**851190 Parts**

85119000 Parts X

**8512 Electrical lighting or signalling equipment (excluding articles**

**of heading 85.39), windscreen wipers, defrosters and**

**demisters, of a kind used for cycles or motor vehicles.**

**851210 Lighting or visual signalling equipment of a kind used on**

**bicycles**

85121000 Lighting or visual signalling equipment of a kind used on bicycles 10 B10

**851220 Other lighting or visual signalling equipment**

636

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85122010 Head lamps, tail lamps, stop lamps, side lamps and blinkers X

85122020 Other automobile lighting equipment X

85122090 Other X

**851230 Sound signalling equipment**

85123010 Horn 10 B10

85123090 Other 7.5 B10

**851240 Windscreen wipers, defrosters and demisters**

85124000 Windscreen wipers, defrosters and demisters X

**851290 Parts**

85129000 Parts 7.5 B10

**8513 Portable electric lamps designed to function by their own**

**source of energy (for example, dry batteries, accumulators,**

**magnetos), other than lighting equipment of heading 85.12.**

**851310 Lamps**

85131010 Torch X

85131020 Other flash-lights excluding those for photographic purposes X

85131030 Miners' safety lamps X

85131040 Magneto lamps X

85131090 Other X

**851390 Parts**

85139000 Parts X

**8514 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.**

**851410 Resistance heated furnaces and ovens**

85141000 Resistance heated furnaces and ovens 7.5 B10

**851420 Furnaces and ovens functioning by induction or dielectric**

**loss**

85142000 Furnaces and ovens functioning by induction or dielectric loss 7.5 B10

**851430 Other furnaces and ovens**

85143010 For melting 7.5 B10

85143090 Other 7.5 B10

**851440 Other equipment for the heat treatment of materials by**

**induction or dielectric loss**

85144000 Other equipment for the heat treatment of materials by induction

or dielectric loss

7.5 B10

**851490 Parts**

637

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85149000 Parts 7.5 B10

**8515 Electric (including electrically heated gas), laser or other**

**light or photon beam, ultrasonic, electron beam, magnetic**

**pulse or plasma arc soldering, brazing or welding machines**

**and apparatus, whether or not capable of cutting; electric**

**machines and apparatus for hot spraying of metals or**

**cermets.**

Brazing or soldering machines and apparatus:

**851511 Soldering irons and guns**

85151100 Soldering irons and guns 7.5 B5

**851519 Other**

85151900 Other 7.5 B10

Machines and apparatus for resistance welding of metal:

**851521 Fully or partly automatic**

85152110 Automatic spot welding machinery X

85152120 Automatic butt welding machinery X

85152190 Other X

**851529 Other**

85152900 Other X

Machines and apparatus for arc (including plasma arc) welding of

metals:

**851531 Fully or partly automatic**

85153100 Fully or partly automatic 7.5 B10

**851539 Other**

85153910 AC are welding machinery 7.5 B10

85153920 Argon arc welding machinery 7.5 B10

85153990 Other 7.5 B10

**851580 Other machines and apparatus**

85158010 High-frequency plastic welding machine X

85158090 Other X

**851590 Parts**

85159000 Parts 7.5 B10

**8516 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 electrothermic**

**appliances of a kind used for domestic purposes;**

**electric heating resistors, other than those of heading 85.45.**

638

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**851610 Electric instantaneous or storage water heaters and**

**immersion heaters**

85161000 Electric instantaneous or storage water heaters and immersion

heaters

X

Electric space heating apparatus and electric soil heating

apparatus:

**851621 Storage heating radiators**

85162100 Storage heating radiators 10 B10

**851629 Other**

85162900 Other X

Electro-thermic hair-dressing or hand-drying apparatus:

**851631 Hair dryers**

85163100 Hair dryers 10 B10

**851632 Other hair-dressing apparatus**

85163200 Other hair-dressing apparatus 10 B10

**851633 Hand-drying apparatus**

85163300 Hand-drying apparatus 10 B10

**851640 Electric smoothing irons**

85164000 Electric smoothing irons X

**851650 Microwave ovens**

85165000 Microwave ovens 10 B10

**851660 Other ovens; cookers, cooking plates, boiling rings, grillers**

**and roasters**

85166000 Other ovens; Cookers, cooking plates, boiling rings, grillers and

roasters

X

Other electro-thermic appliances:

**851671 Coffee or tea makers**

85167100 Coffee or tea makers X

**851672 Toasters**

85167200 Toasters X

**851679 Other**

85167910 Electro-thermic fluid heater 10 B10

85167920 Electrical or electronic devices for repelling insects (for example,

mosquitoes or other similar kind of insects)

10 B10

85167990 Other 10 B10

**851680 Electric heating resistors**

85168000 Electric heating resistors 10 B10

**851690 Parts**

639

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85169000 Parts 10 B10

**8517 Telephone sets, including telephones for cellular networks or**

**for other wireless networks; other apparatus for the**

**transmission or reception of voice, images or other data,**

**including apparatus for communication in a wired or**

**wireless network (such as a local or wide area network),**

**other than transmission or reception apparatus of heading**

**84.43, 85.25, 85.27 or 85.28.**

Telephone sets, including telephones for cellular networks or for

other wireless networks:

**851711 Line telephone sets with cordless handsets**

85171110 Push button type A

85171190 Other A

**851712 Telephones for cellular networks or for other wireless**

**networks**

85171210 Push button type A

85171290 Other A

**851718 Other**

85171810 Push button type A

85171890 Other A

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):

**851761 Base stations**

85176100 Base stations A

**851762 Machines for the reception, conversion and transmission or**

**regeneration of voice, images or other data, including**

**switching and routing apparatus**

85176210 PLCC equipment A

85176220 Voice frequency telegraphy A

85176230 Modems (modulators-demodulators) A

85176240 High bit rate digital subscriber line system (HDSL) A

85176250 Digital loop carrier system (DLC) A

85176260 Synchronous digital hierarchy system (SDH) A

85176270 Multiplexer, statistical multiplexer A

85176290 Other A

**851769 Other**

85176910 ISDN System A

85176920 ISDN terminal adapters A

640

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85176930 Routers A

85176940 X 25 pads A

85176950 Subscriber end equipment A

85176960 Set top boxes for gaining access to the internet A

85176970 Attachments for telephones A

85176990 Other A

**851770 Parts**

85177010 Populated, loaded or stuffed printed circuit boards A

85177090 Other A

**8518 Microphones and stands therefor; loudspeakers, whether or**

**not mounted in their enclosures; headphones and earphones,**

**whether or not combined with a microphone, and sets**

**consisting of a microphone and one or more loudspeakers;**

**audio-frequency electric amplifiers; electric sound amplifier**

**sets.**

**851810 Microphones and stands therefor**

85181000 Microphones and stands therefor 10 B10

Loudspeakers, whether or not mounted in their enclosures:

**851821 Single loudspeakers, mounted in their enclosures**

85182100 Single loudspeakers, mounted in their enclosures 10 B10

**851822 Multiple loudspeakers, mounted in the same enclosure**

85182200 Multiple loudspeakers, mounted in the same enclosure 10 B10

**851829 Other**

85182900 Other A

**851830 Headphones and earphones, whether or not combined with a**

**microphone, and sets consisting of a microphone and one or**

**more loudspeakers**

85183000 Headphones and earphones, whether or not combined with a

microphone, and sets consisting of a microphone and one or more

loudspeakers

10 B10

**851840 Audio-frequency electric amplifiers**

85184000 Audio-frequency electric amplifiers 10 B10

**851850 Electric sound amplifier sets**

85185000 Electric sound amplifier sets X

**851890 Parts**

85189000 Parts 10 B10

**8519 Sound recording or reproducing apparatus.**

641

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**851920 Apparatus operated by coins, banknotes, bank cards, tokens**

**or by other means of payment**

85192000 Apparatus operated by coins, banknotes, bank cards, tokens or by

other means of payment

10 B10

**851930 Turntables (record-decks)**

85193000 Turntables(record-decks) 10 B10

**851950 Telephone answering machines**

85195000 Telephone answering machines A

Other apparatus:

**851981 Using magnetic, optical or semiconductor media**

85198100 Using magnetic, optical or semiconductor media 10 B10

**851989 Other**

85198910 Audio Compact disc player 10 B10

85198920 Compact disc changer including mini disc player or laser disc

player

10 B10

85198930 Time code recorders 10 B10

85198940 MP-3 player 5 B5

85198990 Others 10 B10

**8521 Video recording or reproducing apparatus, whether or not**

**incorporating a video tuner.**

**852110 Magnetic tape-type**

Cassette tape‑type:

85211011 Professional video tape recorders with ¾” or 1” tape 10 B10

85211012 Video recorders betacam or betacam SP or digital betacam SVHS

or digital-S

10 B10

85211019 Other 10 B10

Spool type:

85211021 Professional video tape recorders with ¾” or 1” tape 10 B10

85211022 Video recorders betacam or betacam SP or digital betacam SVHS

or digital-S

10 B10

85211029 Other 10 B10

Other:

85211091 Professional video tape recorders with ¾” or 1 “ tape solid state

or otherwise

10 B10

85211092 Video recorders betacam or betacam SP or digital betacam SVHS

or Digital-S

10 B10

85211099 Other 10 B10

**852190 Other**

85219010 Video duplicating system with master and slave control 10 B10

642

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85219020 DVD player 10 B10

85219090 Other 10 B10

**8522 Parts and accessories suitable for use solely or principally**

**with the apparatus of headings 85.19 to 85.21.**

**852210 Pick-up cartridges**

85221000 Pick-up cartridges 10 B10

**852290 Other**

85229000 Other A

**8523 Discs, tapes, solid-state non-volatile storage devices, "smart**

**cards" and other media for the recording of sound or of**

**other phenomena, whether or not recorded, including**

**matrices and masters for the production of discs, but**

**excluding products of Chapter 37.**

Magnetic media:

**852321 Cards incorporating a magnetic stripe**

85232100 Cards incorporating a magnetic stripe 10 B10

**852329 Other**

85232910 Audio cassettes 10 B10

85232920 Video cassette 10 B10

85232930 Video magnetic tape including those in hubs and reels, rolls,

pancakes and jumbo rolls

10 B10

85232940 ¾” and 1” video cassettes 10 B10

85232950 ½” video cassette suitable to work with betacam, betacam SP/M

II and VHS type VCR

10 B10

85232960 Other video cassettes and tapes ¾” and 1” video cassettes 10 B10

85232970 All kind of magnetic discs 10 B10

85232980 Cartridge tape 10 B10

85232990 Other 10 B10

**852340 Optical media**

85234010 Matrices for production of records; prepared record blank 10 B10

85234020 Cartridge tape 10 B10

85234030 ½” video cassette suitable to work with digital VCR 10 B10

85234040 Compact disc (audio) 10 B10

85234050 Compact disc (video) 10 B10

85234060 Blank master disc (that is, substrate) for producing stamper for

compact disc

10 B10

85234070 Stamper for CD audio, CD video and CD-ROM 10 B10

85234080 Digital video disc 10 B10

643

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85234090 Other 10 B10

Semiconductor media:

**852351 Solid-state non-volatile storage devices**

85235100 Solid state non-volatile storage devices 10 B10

**852352 "Smart cards"**

85235210 SIM cards A

85235220 Memory cards A

85235290 Other A

**852359 Other**

85235910 Proximity cards and tags A

85235990 Other 10 B10

**852380 Other**

85238010 Gramophone records 10 B10

85238020 Information technology software A

85238030 Audio-visual news or audio visual views 10 B10

85238040 Children’s video films 10 B10

85238050 Video tapes of educational nature 10 B10

85238060 2-D/3D computer graphics 10 B10

85238090 Other 10 B10

**8525 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.**

**852550 Transmission apparatus**

85255010 Radio broadcast transmitter 7.5 B10

85255020 TV broadcast transmitter 7.5 B10

85255030 Broadcast equipment sub-system 7.5 B10

85255040 Communication jamming equipment 7.5 B10

85255050 Wireless microphone 10 B10

85255090 Other 7.5 B10

**852560 Transmission apparatus incorporating reception apparatus**

Two way radio communication equipment:

85256011 Walkie talkie set A

85256012 Marine radio communication equipment A

85256013 Amateur radio equipment A

85256019 Other A

Other:

85256091 VSAT terminals A

644

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85256092 Other satellite communication equipment A

85256099 Other A

**852580 Television cameras, digital cameras and video camera**

**recorders**

85258010 Television cameras 10 B10

85258020 Digital cameras 0 B10

85258030 Video camera recorders 10 B10

85258090 Other 10 B10

**8526 Radar apparatus, radio navigational aid apparatus and**

**radio remote control apparatus.**

**852610 Radar apparatus**

85261000 Radar apparatus 7.5 B10

Other:

**852691 Radio navigational aid apparatus**

85269110 Direction measuring equipment 7.5 B10

85269120 Instrument landing system 7.5 B10

85269130 Direction finding equipment 7.5 B10

85269140 Non-directional beacon 7.5 B10

85269150 VHF omni range equipment 7.5 B10

85269190 Other 7.5 B10

**852692 Radio remote control apparatus**

85269200 Radio remote control apparatus 7.5 B10

**8527 Reception apparatus for radio-broadcasting, whether or not**

**combined, in the same housing, with sound recording or**

**reproducing apparatus or a clock.**

Radio-broadcast receivers capable of operating without an

external source of power:

**852712 Pocket-size radio cassette-players**

85271200 Pocket-size radio cassette-players 10 B10

**852713 Other apparatus combined with sound recording or**

**reproducing apparatus**

85271300 Other apparatus combined with sound recording or reproducing

apparatus

10 B10

**852719 Other**

85271900 Other 10 B10

Radio-broadcast receivers not capable of operating without an

external source of power, of a kind used in motor vehicles:

**852721 Combined with sound recording or reproducing apparatus**

85272100 Combined with sound recording or reproducing apparatus 10 B10

645

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**852729 Other**

85272900 Other 10 B10

Other:

**852791 Combined with sound recording or reproducing apparatus**

85279100 Combined with sound recording or reproducing apparatus 10 B10

**852792 Not combined with sound recording or reproducing**

**apparatus but combined with a clock**

85279200 Not combined with sound recording or reproducing apparatus but

combined with a clock

10 B10

**852799 Other**

Radio communication receivers:

85279911 Radio pagers A

85279912 Demodulators 10 B10

85279919 Other 10 B10

85279990 Other 10 B10

**8528 Monitors and projectors, not incorporating television**

**reception apparatus; reception apparatus for television,**

**whether or not incorporating radio-broadcast receivers or**

**sound or video recording or reproducing apparatus.**

Cathode-ray tube monitors:

**852841 Of a kind solely or principally used in an automatic data**

**processing system of heading 84.71**

85284100 Of a kind solely or principally used in an automatic data

processing system of heading 8471

A

**852849 Other**

85284900 Other 10 B10

Other monitors:

**852851 Of a kind solely or principally used in an automatic data**

**processing system of heading 84.71**

85285100 Of a kind solely or principally used in an automatic data

processing system of heading 8471

A

**852859 Other**

85285900 Other 10 B10

Projectors:

**852861 Of a kind solely or principally used in an automatic data**

**processing system of heading 84.71**

85286100 Of a kind solely or principally used in an automatic data

processing system of heading 8471

A

**852869 Other**

646

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85286900 Other 10 B10

Reception apparatus for television,whether or not incorporating

radio-broadcast receivers or sound or video recording or

reproducing apparatus:

**852871 Not designed to incorporate a video display or screen**

85287100 Not designed to incorporate a video display or screen 10 B10

**852872 Other, colour**

85287211 Television set of screen size upto 36 cm X

85287212 Television set of screen size exceeding 36cm but not exceeding

54 cm

X

85287213 Television set of screen size exceeding 54 cm but not exceeding

68 cm

X

85287214 Television set of screen size exceeding 68 cm but not exceeding

74 cm

X

85287215 Television set of screen size exceeding 74 cm but not exceeding

87 cm

X

85287216 Television set of screen size exceeding 87 cm but not exceeding

105 cm

X

85287217 Television set of screen size exceeding 105 cm X

85287218 Liquid crystal display Television set of screen size below 63 cm X

85287219 Other X

**852873 Other, black and white or other monochrome**

85287310 Liquid crystal display television set of screen size below 25 cm X

85287390 Other X

**8529 Parts suitable for use solely or principally with the apparatus**

**of heading 85.25 to 85.28.**

**852910 Aerials and aerial reflectors of all kinds; parts suitable for**

**use therewith**

Dish antenna:

85291011 For communication jamming equipment 7.5 B10

85291012 For amateur radio communication equipment 7.5 B10

85291019 Other 10 B10

Other aerials or antenna:

85291021 For communication jamming equipment 7.5 B10

85291022 For amateur radio communication equipment 7.5 B10

85291029 Other 10 B10

Other:

85291091 For communication jamming equipment 7.5 B10

647

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85291092 For amateur radio communication equipment 7.5 B10

85291099 Other 10 B10

**852990 Other**

85299010 For communication jamming equipment 7.5 B10

85299020 For amateur radio communication equipment 7.5 B10

85299090 Other A

**8530 Electrical signalling, safety or traffic control equipment for**

**railways, tramways, roads, inland waterways, parking**

**facilities, port installations or airfields (other than those of**

**heading 86.08).**

**853010 Equipment for railways or tramways**

85301010 For railways 7.5 B10

85301020 For tramways 7.5 B10

**853080 Other equipment**

85308000 Other equipment 7.5 B10

**853090 Parts**

85309000 Parts 7.5 B10

**8531 Electric sound or visual signalling apparatus (for example,**

**bells, sirens, indicator panels, burglar or fire alarms), other**

**than those of heading 85.12 or 85.30.**

**853110 Burglar or fire alarms and similar apparatus**

85311010 Burglar alarm 10 B10

85311020 Fire alarm 10 B10

85311090 Other 10 B10

**853120 Indicator panels incorporating liquid crystal devices (LCD)**

**or light emitting diodes (LED)**

85312000 Indicator panels incorporation liquid crystal devices (LCD) or

light emitting diodes (LED)

A

**853180 Other apparatus**

85318000 Other apparatus 10 B10

**853190 Parts**

85319000 Parts 10 B10

**8532 Electrical capacitors, fixed, variable or adjustable (pre-set).**

**853210 Fixed capacitors designed for use in 50/60 Hz circuits and**

**having a reactive power handling capacity of not less than**

**0.5 kvar (power capacitors)**

85321000 Fixed capacitors designed for use in 50 or 60 Hz circuits and

having a reactive power handling capacity of not less than 0.5

kvar (power capacitors)

A

648

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other fixed capacitors:

**853221 Tantalum**

85322100 Tantalum A

**853222 Aluminium electrolytic**

85322200 Aluminium electrolytic A

**853223 Ceramic dielectric, single layer**

85322300 Ceramic dielectric, single layer A

**853224 Ceramic dielectric, multilayer**

85322400 Ceramic dielectric multilayer A

**853225 Dielectric of paper or plastics**

85322500 Dielectric of paper or plastics A

**853229 Other**

Of bare wire:

85322910 Of dielectric of mica A

85322990 Other A

**853230 Variable or adjustable (pre-set) capacitors**

85323000 Variable or adjustable (pre-set) capacitors A

**853290 Parts**

85329000 Parts A

**8533 Electrical resistors (including rheostats and potentiometers),**

**other than heating resistors.**

**853310 Fixed carbon resistors, composition or film types**

85331000 Fixed carbon resistors, composition or film types A

Other fixed resistors:

**853321 For a power handling capacity not exceeding 20 W**

Of bare wire:

85332111 Of nichrome A

85332119 Other A

Of insulated wire:

85332121 Of nichrome A

85332129 Other A

**853329 Other**

Of bare wire:

85332911 Of nichrome A

85332919 Other A

Of insulated wire:

85332921 Of nichrome A

85332929 Other A

649

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Wirewound variable resistors, including rheostats and

potentiometers:

**853331 For a power handling capacity not exceeding 20 W**

85333110 Potentiometers A

85333120 Rheostats A

85333190 Other A

**853339 Other**

85333910 Potentiometers A

85333920 Rheostats A

85333990 Other A

**853340 Other variable resistors, including rheostats and**

**potentiometers**

85334010 Potentiometers A

85334020 Rheostats A

85334030 Thermistors A

85334090 Other A

**853390 Parts**

85339000 Parts A

**8534 Printed circuits.**

85340000 Printed circuits A

**8535 Electrical apparatus for switching or protecting electrical**

**circuits, or for making connections to or in electrical circuits**

**(for example, switches, fuses, lighting arresters, voltage**

**limiters, surge suppressors, plugs and other connectors,**

**junction boxes), for a voltage exceeding 1,000 volts.**

**853510 Fuses**

85351010 For switches having rating upto 15 amps, rewireable X

85351020 For switches having rating above 15 amps, high rupturing

capacity or rewireable

X

85351030 Other rewireable fuses X

85351040 Other high rupturing capacity fuses X

85351050 Fuses gear X

85351090 Other X

Automatic circuit breakers:

**853521 For a voltage of less than 72.5 kV**

SF6 circuit breakers:

85352111 For a voltage of 11 KV 7.5 B10

85352112 For a voltage of 33 KV 7.5 B10

650

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85352113 For a voltage of 66 KV 7.5 B10

85352119 Other 7.5 B10

Vacuum circuit breakers:

85352121 For a voltage of 11 KV 7.5 B10

85352122 For a voltage of 33 KV 7.5 B10

85352123 For a voltage of 66 KV 7.5 B10

85352129 Other 7.5 B10

85352190 Other 7.5 B10

**853529 Other**

SF6 circuits breakers:

85352911 For a voltage of 132 KV 7.5 B10

85352912 For a voltage of 220 KV 7.5 B10

85352913 For a voltage of 400 KV 7.5 B10

85352919 Other 7.5 B10

Vacuum circuit breakers:

85352921 For a voltage of 132 KV 7.5 B10

85352922 For a voltage of 220 KV 7.5 B10

85352923 For a voltage of 400 KV 7.5 B10

85352929 Other 7.5 B10

85352990 Other 7.5 B10

**853530 Isolating switches and make-and-break switches**

85353010 Of plastic 7.5 B10

85353090 Other 7.5 B10

**853540 Lighting arresters, voltage limiters and surge suppressors**

85354010 Lighting arresters 7.5 B10

85354020 Voltage limiters 7.5 B10

85354030 Surge suppressors 7.5 B10

**853590 Other**

85359010 Motor starters for AC motors X

85359020 Control gear and starters for DC motors X

85359030 Other control and switchgears X

85359040 Junction boxes X

85359090 Other X

651

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**8536 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.**

**853610 Fuses**

85361010 For switches having rating upto 15 amps, rewireable 10 B10

85361020 For switches having rating above 15 amps, high rupturing

capacity or rewireable

7.5 B10

85361030 Other rewireable fuses 7.5 B10

85361040 Other high rupturing capacity fuses 7.5 B10

85361050 Fuses gear 7.5 B10

85361060 Electronic fuses 7.5 B10

85361090 Other 7.5 B10

**853620 Automatic circuit breakers**

85362010 Air circuit breakers 7.5 B10

85362020 Moulded case circuit breakers 7.5 B10

85362030 Miniature circuit breakers 7.5 B10

85362040 Earth leak circuit breakers 7.5 B10

85362090 Other 7.5 B10

**853630 Other apparatus for protecting electrical circuits**

85363000 Other apparatus for protecting electrical circuits 7.5 B10

Relays:

**853641 For a voltage not exceeding 60 V**

85364100 For a voltage not exceeding 60 V 10 B10

**853649 Other**

85364900 Other 7.5 B10

**853650 Other switches**

85365010 Control and switch gears 7.5 B10

85365020 Other switches of plastic 7.5 B10

85365090 Other 7.5 B10

Lamp-holders, plugs and sockets:

**853661 Lamp-holders**

85366110 Of plastic 10 B10

85366190 Of other materials 10 B10

**853669 Other**

85366910 Of plastic 10 B10

652

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85366990 Of other materials 10 B10

**853670 Connectors for optical fibres, optical fibre bundles or cables**

85367000 Connectors for optical fibres, optical fibre bundles or cables 7.5 B10

**853690 Other apparatus**

85369010 Motor starters for AC motors X

85369020 Motor starters for DC motors X

85369030 Junction boxes X

85369090 Other X

**8537 Boards, panels, consoles, desks, cabinets and other bases,**

**equipped with two or more apparatus of heading 85.35 or**

**85.36, for electric control or the distribution of electricity,**

**including those incorporating instruments or apparatus of**

**Chapter 90, and numerical control apparatus, other than**

**switching apparatus of heading 85.17.**

**853710 For a voltage not exceeding 1,000 V**

85371000 For a voltage not exceeding 1,000 V 7.5 B10

**853720 For a voltage exceeding 1,000 V**

85372000 For a voltage exceeding 1,000 V 7.5 B10

**8538 Parts suitable for use solely or principally with the apparatus**

**of heading 85.35, 85.36 or 85.37.**

**853810 Boards, panels, consoles, desks, cabinets and other bases for**

**the goods of heading 85.37, not equipped with their**

**apparatus**

85381010 For industrial use 7.5 B10

85381090 Other 7.5 B10

**853890 Other**

85389000 Other 7.5 B10

**8539 Electric filament or discharge lamps, including sealed beam**

**lamp units and ultra-violet or infra-red lamps; arc-lamps.**

**853910 Sealed beam lamp units**

85391000 Sealed beam lamp units X

Other filament lamps, excluding ultra-violet or infra-red lamps:

**853921 Tungsten halogen**

85392110 Miniature halogen lamps with fittings 10 B10

85392120 Other for automobiles 10 B10

85392190 Other 10 B10

**853922 Other, of a power not exceeding 200 W and for a voltage**

**exceeding 100 V**

653

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85392200 Other, of a power not exceeding 200 W and for a voltage

exceeding 100 V

10 B10

**853929 Other**

85392910 Of retail sale price not exceeding rupees 20 per bulb 10 B10

85392920 Bulb, for torches 10 B10

85392930 Miniature bulbs 10 B10

85392940 Other for automobile lamps 10 B10

85392990 Other 10 B10

Discharge lamps, other than ultra-violet lamps:

**853931 Fluorescent, hot cathode**

85393110 Compact fluorescent lamps 10 B10

85393190 Other 10 B10

**853932 Mercury or sodium vapour lamps; metal halide lamps**

85393210 Mercury vapour lamp 10 B10

85393220 Sodium vapour lamp 10 B10

85393230 Metal halide lamps 10 B10

**853939 Other**

85393910 Energy efficient triphosphor fluorescent lamps 10 B10

85393990 Other 10 B10

Ultra-violet or infra-red lamps; arc lamps:

**853941 Arc-lamps**

85394100 Arc-lamps 10 B10

**853949 Other**

85394900 Other 10 B10

**853990 Parts**

85399010 Parts of fluorescent tube lamps X

85399020 Parts of arc-lamps X

85399090 Other X

**8540 Thermionic, cold cathode or photo-cathode valves and tubes**

**(for example, vacuum or vapour or gas filled valves and**

**tubes, mercury arc rectifying valves and tubes, cathode-ray**

**tubes, television camera tubes).**

Cathode-ray television picture tubes, including video monitor

cathode-ray tubes:

**854011 Colour**

85401110 Television picture tubes of 20” and 21” size, except 21” Flat and

full square (F and FST) colour TV picture tubes

X

85401120 Video monitor cathode-ray tubes X

654

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85401190 Other X

**854012 Black and white or other monochrome**

85401200 Black and white or other monochrome 10 B10

**854020 Television camera tubes; image converters and intensifiers;**

**other photo-cathode tubes**

85402000 Television camera tubes; image converters and intensifiers; Other

photos-cathode tubes

10 B10

**854040 Data/graphic display tubes, colour, with a phosphor dot**

**screen pitch smaller than 0.4 mm**

85404000 Data or graphic display tubes, colour, with a phosphor dot screen

pitch smaller than 0.4 mm

A

**854050 Data/graphic display tubes, black and white or other**

**monochrome**

85405000 Data or graphic display tubes, black and white or other

monochrome

10 B10

**854060 Other cathode-ray tubes**

85406000 Other cathode-ray tubes 10 B10

Microwave tubes (for example, magnetrons, klystrons, travelling

wave tubes, carcinotrons), excluding grid-controlled tubes:

**854071 Magnetrons**

85407100 Magnetrons X

**854072 Klystrons**

85407200 Klystrons 10 B10

**854079 Other**

85407900 Other 10 B10

Other valves and tubes:

**854081 Receiver or amplifier valves and tubes**

85408100 Receiver or amplifier valves and tubes 10 B10

**854089 Other**

85408900 Other 10 B10

Parts:

**854091 Of cathode-ray tubes**

85409100 Of cathode-ray tubes 10 B10

**854099 Other**

85409900 Other 10 B10

655

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**8541 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 piezoelectric**

**crystals.**

**854110 Diodes, other than photosensitive or light emitting diodes**

85411000 Diodes, other than photosensitive or light emitting diodes A

Transistors, other than photosensitive transistors:

**854121 With a dissipation rate of less than 1 W**

85412100 With a dissipation rate of less than 1 W A

**854129 Other**

85412900 Other A

**854130 Thyristors, diacs and triacs, other than photosensitive**

85413010 T**de**h**v**y**i**r**c**is**e**t**s**ors A

85413090 Other A

**854140 Photosensitive semiconductor devices, including photovoltaic**

**cells whether or not assembled in modules or made up into**

**panels; light emitting diodes**

Photocells:

85414011 Solar cells whether or not assembled in modules or panels A

85414019 Other A

85414020 Light emitting diodes (electro luminescent) A

85414090 Other A

**854150 Other semiconductor devices**

85415000 Other semiconductors devices A

**854160 Mounted piezo-electric crystals**

85416000 Mounted piezo-electric crystals A

**854190 Parts**

85419000 Parts A

**8542 Electronic integrated circuits.**

Electronic integrated circuits:

**854231 Processors and controllers, whether or not combined with**

**memories, converters, logic circuits, amplifiers, clock and**

**timing circuits, or other circuits**

85423100 Processors and controllers, whether or not combined with

memories, converters, logic circuits, amplifiers, clock and timing

circuits or other circuits

A

**854232 Memories**

656

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85423200 Memories A

**854233 Amplifiers**

85423300 Amplifiers A

**854239 Other**

85423900 Other 7.5 B10

**854290 Parts**

85429000 Parts A

**8543 Electrical machines and apparatus, having individual**

**functions, not specified or included elsewhere in this**

**Chapter.**

**854310 Particle accelerators**

85431010 Ion implanters for doping semi conductor materials A

85431020 Vane graff, cock-croft, walton accelerators 7.5 B10

85431030 Synchrocyclotrons, synchrotrons 7.5 B10

85431090 Other including cyclotrons 7.5 B10

**854320 Signal generators**

85432010 Sweep generators 7.5 B10

85432020 Impulse generators 7.5 B10

85432030 Tacho generators 7.5 B10

85432090 Other 7.5 B10

**854330 Machines and apparatus for electroplating, electrolysis or**

**electrophoresis**

85433000 Machines and apparatus for electroplating, electrolysis or

electrophoresis

7.5 B10

**854370 Other machines and apparatus**

85437011 Proximity cards and tags A

85437012 Metal detector 7.5 B10

85437013 Mine detector 7.5 B10

85437019 Other 7.5 B10

Audio special effect equipment:

85437021 Digital reverberators 7.5 B10

85437022 Mixing systems or consoles 7.5 B10

85437029 Other 7.5 B10

Video special effect equipments:

85437031 Video mixing system or consoles 7.5 B10

85437032 Video effect system 7.5 B10

85437033 Digital layering machine 7.5 B10

85437034 Paint box 7.5 B10

657

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85437035 Video typewriter 7.5 B10

85437036 Video matting machines 7.5 B10

85437039 Other 7.5 B10

Edit control unit:

85437041 Computerised editing system controlling more than three video

editing machines

7.5 B10

85437042 Other video control units 7.5 B10

85437049 Other 7.5 B10

85437050 Colour correctors 7.5 B10

Amplifier:

85437061 Broadcast amplifier 7.5 B10

85437062 Limiting amplifier, video distribution amplifier and stabilizing

amplifiers

7.5 B10

85437069 Other 7.5 B10

Graphic equalizer and synthesized receivers:

85437071 Graphic equalizer 7.5 B10

85437072 Synthesised receivers 7.5 B10

Other:

85437091 RF(Radio Frequency) power amplifiers and noise generators for

communication jamming equipment, static and mobile or

manportable

7.5 B10

85437092 Equipment gadgets based on solar energy 7.5 B10

85437093 Professional beauty care equipment 7.5 B10

85437094 Audio video stereo encoders 7.5 B10

85437095 Time code generator 7.5 B10

85437099 Other 7.5 B10

**854390 Parts**

85439000 Parts A

**8544 Insulated (including enamelled or anodised) wire, cable**

**(including co-axial cable) and other insulated electric**

**conductors, whether or not fitted with connectors; optical**

**fibre cables, made up of individually sheathed fibres,**

**whether or not assembled with electric conductors or fitted**

**with connectors.**

Winding wire:

**854411 Of copper**

85441110 Enamelled X

85441190 Other X

658

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**854419 Other**

85441910 Asbestos covered X

85441920 Plastic insulated X

85441930 Rubber insulated X

85441990 Other X

**854420 Co-axial cable and other co-axial electric conductors**

85442010 Co-axial cable 7.5 B10

85442090 Other 7.5 B10

**854430 Ignition wiring sets and other wiring sets of a kind used in**

**vehicles, aircraft or ships**

85443000 Ignition wiring sets and other wiring sets of a kind used in

vehicles, aircraft or ships

7.5 B10

Other electric conductors, for a voltage not exceeding 1,000v:

**854442 Fitted with connectors**

85444210 Paper insulated 7.5 B10

85444220 Plastic insulated 7.5 B10

85444230 Rubber insulated 7.5 B10

85444290 Other

Other:

85444291 Paper insulated, of a kind used in telecommunication 7.5 B10

85444292 Plastic insulated, of a kind used in telecommunication 7.5 B10

85444293 Rubber insulated, of a kind used in telecommunication 7.5 B10

85444299 Other 7.5 B10

**854449 Other**

85444910 Paper insulated 7.5 B10

85444920 Plastic insulated 7.5 B10

85444930 Rubber insulated 7.5 B10

Other:

85444991 Paper insulated, of a kind used in telecommunication 7.5 B10

85444992 Plastic insulated, of a kind used in telecommunication 7.5 B10

85444993 Rubber insulated, of a kind used in telecommunication 7.5 B10

85444999 Other 7.5 B10

**854460 Other electric conductors, for a voltage exceeding 1,000 V**

85446010 Papers insulated 7.5 B10

85446020 Plastic insulated 7.5 B10

85446030 Rubber insulated 7.5 B10

85446090 Other 7.5 B10

**854470 Optical fibre cables**

659

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85447010 Lead alloy sheathed cables for lighting purposes A

85447090 Others A

**8545 Carbon electrodes, carbon brushes, lamp carbons, battery**

**carbons and other articles of graphite or other carbon, with**

**or without metal, of a kind used for electrical purposes.**

Electrodes:

**854511 Of a kind used for furnaces**

85451100 Of a kind used for furnaces 7.5 B10

**854519 Other**

85451900 Other 7.5 B10

**854520 Brushes**

85452000 Brushes X

**854590 Other**

85459010 Arc-lamp carbon 7.5 B10

85459020 Battery carbon 7.5 B10

85459090 Other 7.5 B10

**8546 Electrical insulators of any material.**

**854610 Of glass**

85461000 Of glass 7.5 B10

**854620 Of ceramics**

Porcelain discs and strings:

85462011 Porcelain below 6.6 kv 7.5 B10

85462019 Other 7.5 B10

Porcelain post insulators:

85462021 Below 6.6 kv 7.5 B10

85462022 6.6 kv or above but upto 11 kv 7.5 B10

85462023 Above 11 kv but upto 66 kv 7.5 B10

85462024 Above 66 kv but upto 132 kv 7.5 B10

85462029 Above 132 kv 7.5 B10

Porcelain pin insulators:

85462031 Below 6.6 kv 7.5 B10

85462032 6.6 kv or above but to 11 kv 7.5 B10

85462033 Above 11 kv upto 66 kv 7.5 B10

85462039 Above 66 kv 7.5 B10

85462040 Other high tension procelain solid core insulators 7.5 B10

85462050 Other low tension procelain insulators including telegraph and

telephone insulators

7.5 B10

85462090 Other 7.5 B10

660

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**854690 Other**

85469010 Heat shrinkable components 7.5 B10

85469090 Other 7.5 B10

**8547 Insulating fittings for electrical machines, appliances or**

**equipment, being fittings wholly of insulating material apart**

**from any minor components of metal (for example, threaded**

**sockets) incorporated during moulding solely for purposes of**

**assembly, other than insulators of heading 85.46; electrical**

**conduit tubing and joints therefor, of base metal lined with**

**insulating material.**

**854710 Insulating fittings of ceramics**

85471010 Porcelain bushing below 6.6 kv 7.5 B10

85471020 Porcelain bushings for voltage 6.6 kv or above but below 11 kv 7.5 B10

85471030 Porcelain bushings for voltage 11 kv or above but upto 66 kv 7.5 B10

85471040 Porcelain bushings for voltage 66 kv or above 7.5 B10

85471090 Other 7.5 B10

**854720 Insulating fittings of plastics**

85472000 Insulating fittings of plastics 7.5 B10

**854790 Other**

85479010 Electrical insulating fittings of glass 7.5 B10

85479020 Electrical conduit tubing and joints therefor, of base metal lined

with insulating material

7.5 B10

85479090 Other 7.5 B10

**8548 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.**

**854810 Waste and scrap of primary cells, primary batteries and**

**electric accumulators; spent primary cells, spent primary**

**batteries and spent electric accumulators**

85481010 Battery scrap, namely the following: lead battery plates covered

by ISRI code word Rails; battery lugs covered by ISRI code word

Rakes

10 B10

661

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

85481020 Battery wastes, namely the following: Scrap drained or dry while

intact, lead batteries covered by ISRI code word Rains; scrap wet

whole intact lead batteries covered by ISRI code word Rink;

scrap industrial intact lead cells covered by ISRI code word

Rono; scrap whole intact industrial lead batteries covered by ISRI

code word Roper; edison batteries covered by ISRI code word

Vaunt

10 B10

85481090 Other waste and scrap 10 B10

**854890 Other**

85489000 Other A

**8601 Rail locomotives powered from an external source of**

**electricity or by electric accumulators.**

**860110 Powered from an external source of electricity**

86011000 Powered from an external source of electricity 10 B10

**860120 Powered by electric accumulators**

86012000 Powered by electric accumulators 10 B10

**8602 Other rail locomotives; locomotive tenders.**

**860210 Diesel-electric locomotives**

86021000 Diesel-electric locomotives 10 B10

**860290 Other**

86029010 Steam locomotives and tenders thereof 10 B10

86029090 Other 10 B10

**8603 Self-propelled railway or tramway coaches, vans and trucks,**

**other than those of heading 86.04.**

**860310 Powered from an external source of electricity**

86031000 Powered from an external source of electricity 10 B10

**860390 Other**

86039000 Other 10 B10

**8604 Railway or tramway maintenance or service vehicles,**

**whether or not self-propelled (for example, workshops,**

**cranes, ballast tampers, trackliners, testing coaches and**

**track inspection vehicles).**

86040000 Railway or tramway maintenance or service vehicles, whether or

not self-propelled (for example, workshops, cranes, ballast

tampers, trackliners, testing coaches and track inspection

vehicles)

10 B10

662

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**8605 Railway or tramway passenger coaches, not self-propelled;**

**luggage vans, post office coaches and other special purpose**

**railway or tramway coaches, not self-propelled (excluding**

**those of heading 86.04).**

86050000 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)

10 B10

**8606 Railway or tramway goods vans and wagons, not selfpropelled.**

**860610 Tank wagons and the like**

86061010 Four wheeler tank wagons of pay-load exceeding 23 tonnes 10 B10

86061020 Eight wheeler tank wagons of pay-load not exceeding 60 tonnes 10 B10

86061090 Other 10 B10

**860630 Self-discharging vans and wagons, other than those of**

**subheading 8606.10**

86063000 Self-discharging vans and wagons, other than those of sub

heading 8606 10

10 B10

Other:

**860691 Covered and closed**

86069110 Meter guage eight wheeler covered wagons of pay-load not

exceeding 38 tonnes

10 B10

86069120 Broad guage eight wheeler covered wagons of pay-load not

exceeding 60 tonnes

10 B10

86069190 Other 10 B10

**860692 Open, with non-removable sides of a height exceeding 60 cm**

86069210 Bogie eight wheeler wagons of pay-load not exceeding 60 tonnes 10 B10

86069220 Broad guage bogie eight wheeler wagons of pay-load exceeding

60 tonnes but not exceeding 67 tonnes

10 B10

86069290 Other 10 B10

**860699 Other**

86069900 Other 10 B10

**8607 Parts of railway or tramway locomotives or rolling-stock.**

Bogies, bissel-bogies, axles and wheels, and parts thereof:

**860711 Driving bogies and bissel-bogies**

86071100 Driving Bogies and bissel-bogies 10 B10

**860712 Other bogies and bissel-bogies**

663

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

86071200 Other bogies and bissel-bogies 10 B10

**860719 Other, including parts**

86071910 Axles, wheels for coaches, van and wagons (rolling- stock ) 10 B10

86071920 Axles and wheels for locomotives 10 B10

86071930 Axle boxes (lubricating or grease box) 10 B10

86071990 Other parts of axles and wheels 10 B10

Brakes and parts thereof:

**860721 Air brakes and parts thereof**

86072100 Air brakes and parts thereof 10 B10

**860729 Other**

86072900 Other 10 B10

**860730 Hooks and other coupling devices, buffers, and parts thereof**

86073010 Buffers and coupling devices 10 B10

86073090 Other 10 B10

Other:

**860791 Of locomotives**

86079100 Of locomotives 10 B10

**860799 Other**

86079910 Parts of coach work of railway running stock 10 B10

86079920 Parts of tramway, locomotives and running stock 10 B10

86079930 Hydraulic shock absorbers for railway bogies 10 B10

86079990 Other 10 B10

**8608 Railway or tramway track fixtures and fittings; mechanical**

**(including electro-mechanical) signalling, safety or traffic**

**control equipment for railways, tramways, roads, inland**

**waterways, parking facilities, port installations or airfields;**

**parts of the foregoing.**

**860800 Railway or tramway track fixtures and fittings; mechanical**

**(including electro-mechanical) signalling, safety or traffic**

**control equipment for railways, tramways, roads, inland**

**waterways, parking facilities, port installations or airfields;**

**parts of the foregoing**

86080010 Railway and tramway track fixtures and fittings 10 B10

86080020 Mechanical equipment, not electrically powered for signalling to,

or controlling, road rail or other vehicles, ships or aircraft

10 B10

86080030 Other traffic control equipment for railways 10 B10

86080040 Other traffic control equipment for roads or inland waterways

including automatic traffic control equipment for use at ports and

airports

10 B10

664

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

86080090 Other 10 B10

**8609 Containers (including containers for the transport of fluids)**

**specially designed and equipped for carriage by one or more**

**modes of transport.**

86090000 Containers (including containers for the transport of fluids)

specially designed and equipped for carriage by one or more

modes of transport

10 B10

**8701 Tractors (other than tractors of heading 87.09).**

**870110 Pedestrian controlled tractors**

87011000 Pedestrian controlled tractors 10 B10

**870120 Road tractors for semi-trailers**

87012010 Of engine capacity not exceeding 1800 cc 10 B10

87012090 Other 10 B10

**870130 Track-laying tractors**

Garden tractors:

87013011 Of engine capacity not exceeding 1800 cc 10 B10

87013019 Other 10 B10

Other:

87013091 Of engine capacity not exceeding 1800 cc 10 B10

87013099 Other 10 B10

**870190 Other**

87019010 Of engine capacity not exceeding 1800 cc 10 B10

87019090 Other 10 B10

**8702 Motor vehicles for the transport of ten or more persons,**

**including the driver.**

**870210 With compression-ignition internal combustion piston engine**

**(diesel or semi-diesel)**

Vehicles for transport of not more than 13 persons, including the

driver:

87021011 Integrated monocoque vehicle X

87021012 Air-conditioned vehicle X

87021019 Other X

Other:

87021091 Integrated moncoque vehicle X

87021092 Air-conditioned vehicle X

87021099 Other X

**870290 Other**

665

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Vehicles for transport of not more than 13 persons, including the

driver:

87029011 Integrated monocoque vehicle X

87029012 Air-conditioned vehicle X

87029013 Electrically operated X

87029019 Other X

87029020 Electrically operated vehicle nor elsewhere included or specified X

Other:

87029091 Integrated monocoque vehicle X

87029092 Air-conditioned vehicle X

87029099 Other X

**8703 Motor cars and other motor vehicles principally designed for**

**the transport of persons (other than those of heading 87.02),**

**including station wagons and racing cars.**

**870310 Vehicles specially designed for travelling on snow; golf cars**

**and similar vehicles**

87031010 Electrically operated 100 B10

87031090 Other 100 B10

Other vehicles, with spark-ignition internal combustion

reciprocating piston engine:

**870321 Of a cylinder capacity not exceeding 1,000 cc**

87032110 Vehicles principally designed for the transport of more than seven

persons including the driver

X

87032120 Three Wheeled vehicles X

Other:

87032191 Motor cars X

87032192 Specialised transport vehicles such as ambulances, prison vans

and the like

X

87032199 Other X

**870322 Of a cylinder capacity exceeding 1,000 cc but not exceeding**

**1,500 cc**

87032210 Vehicles principally designed for the transport of more than seven

persons, including the driver

X

87032220 Specialised transport vehicles such as ambulances, prison vans

and the like

X

87032230 Three-wheeled vehicles X

Other:

87032291 Motor cars X

666

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

87032299 Other X

**870323 Of a cylinder capacity exceeding 1,500 cc but not exceeding**

**3,000 cc**

87032310 Vehicles principally designed for the transport of more than seven

persons including the driver

X

87032320 Three-wheeled vehicles X

Other:

87032391 Motor cars X

87032392 Specialised transport vehicles such as ambulances, prison vans

and the like

X

87032399 Other X

**870324 Of a cylinder capacity exceeding 3,000 cc**

87032410 Vehicles principally designed for the transport of more than seven

persons, including the driver

X

87032420 Three Wheeled vehicles X

Other:

87032491 Motor cars X

87032492 Specialised transport vehicles such as ambulances, prison vans

and the like

X

87032499 Other X

Other vehicles, with compression-ignition internal combustion

piston engine (diesel or semi-diesel):

**870331 Of a cylinder capacity not exceeding 1,500 cc**

87033110 Vehicles principally designed for the transport of more than seven

persons, including the driver

X

87033120 Three Wheeled vehicles X

Other:

87033191 Motor cars X

87033192 Specialised transport vehicles such as ambulances, prison vans

and the like

X

87033199 Other X

**870332 Of a cylinder capacity exceeding 1,500 cc but not exceeding**

**2,500 cc**

87033210 Vehicles principally designed for the transport of more than seven

persons, including the driver

X

87033220 Three-wheeled vehicles X

Other:

87033291 Motor cars X

667

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

87033292 Specialised transport vehicles such as ambulances, prison vans

and the like

X

87033299 Other X

**870333 Of a cylinder capacity exceeding 2,500 cc**

87033310 Vehicles principally designed for the transport of more than seven

persons, including the driver

X

87033320 Three-wheeled vehicles X

Other:

87033391 Motor cars X

87033392 Specialised transport vehicles such as ambulances, prison vans

and the like

X

87033399 Other X

**870390 Other**

87039010 Electrically operated X

87039090 Other X

**8704 Motor vehicles for the transport of goods.**

**870410 Dumpers designed for off-highway use**

87041010 With net weight (excluding pay-load) exceeding 8 tonnes and

maximum pay-load capacity not less than 10 tonnes

X

87041090 Other X

Other, with compression-ignition internal combustion piston

engine (diesel or semi-diesel):

**870421 g.v.w. not exceeding 5 tonnes**

87042110 Refrigerated X

87042120 Three-wheeled motor vehicles X

87042190 Other X

**870422 g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes**

Lorries and trucks:

87042211 Refrigerated X

87042219 Other X

87042290 Other X

**870423 g.v.w. exceeding 20 tonnes**

Lorries and trucks:

87042311 Refrigerated X

87042319 Other X

87042390 Other X

Other, with spark-ignition internal combustion piston engine:

**870431 g.v.w. not exceeding 5 tonnes**

668

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

87043110 Refrigerated X

87043120 Three-wheeled motor vehicles X

87043190 Other X

**870432 g.v.w. exceeding 5 tonnes**

Lorries and trucks:

87043211 Refrigerated 10 B10

87043219 Other 10 B10

87043290 Other 10 B10

**870490 Other**

Lorries and trucks:

87049011 Refrigerated 10 B10

87049012 Electrically operated 10 B10

87049019 Other 10 B10

87049090 Other 10 B10

**8705 Special purpose motor vehicles, other than those principally**

**designed for the transport of persons or goods (for example,**

**breakdown lorries, crane lorries, fire fighting vehicles,**

**concrete-mixer lorries, road sweeper lorries, spraying lorries,**

**mobile workshops, mobile radiological units).**

**870510 Crane lorries**

87051000 Crane lorries X

**870520 Mobile drilling derricks**

87052000 Mobile drilling derricks X

**870530 Fire fighting vehicles**

87053000 Fire fighting vehicles X

**870540 Concrete-mixer lorries**

87054000 Concrete-mixer lorries X

**870590 Other**

87059000 Other X

**8706 Chassis fitted with engines, for the motor vehicles of heading**

**87.01 to 87.05.**

**870600 Chassis fitted with engines, for the motor vehicles of heading**

**87.01 to 87.05**

For the tractors of heading 8701:

87060011 Of engine capacity not exceeding 1,800 cc X

87060019 Other 10 B10

For the vehicles of heading 8702:

669

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

87060021 For transport of not more than thirteen persons, including the

driver

X

87060029 Other X

For the motor vehicles of heading 8703:

87060031 For three-wheeled vehicles X

87060039 Other X

For the motor vehicles of heading 8704:

87060041 For three-wheeled motor vehicle X

87060042 For vehicles, other than petrol driven X

87060043 For dumpers covered in the heading 8704 X

87060049 Other X

87060050 For the motor vehicles of heading 8705 X

**8707 Bodies (including cabs), for the motor vehicles of headings**

**87.01 to 87.05.**

**870710 For the vehicles of heading 87.03**

87071000 For the vehicles of heading 8703 10 B10

**870790 Other**

87079000 Other X

**8708 Parts and accessories of the motor vehicles of headings 87.01**

**to 87.05.**

**870810 Bumpers and parts thereof**

87081010 For tractors 10 B10

87081090 Other 10 B10

Other parts and accessories of bodies (including cabs):

**870821 Safety seat belts**

87082100 Safety seat belts X

**870829 Other**

87082900 Other X

**870830 Brakes and servo-brakes; parts thereof**

87083000 Brakes and servo-brakes; parts thereof X

**870840 Gear boxes and parts thereof**

670

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

87084000 Gear boxes and parts thereof Pb(Note)

(i) 11.25 percent as from the date of entry into force of this Agreement;

(ii) 10.63 percent as from January 1, 2012;

(iii) 10 percent as from January 1, 2013;

(iv) 9.38 percent as from January 1, 2014;

(v) 8.75 percent as from January 1, 2015;

(vi) 8.13 percent as from January 1, 2016;

(vii) 7.5 percent as from January 1, 2017;

(viii) 6.88 percent as from January 1, 2018; and

(ix) 6.25 percent as from January 1, 2019.

**870850 Drive-axles with differential, whether or not provided with**

**other transmission components, and non-driving axles; parts**

**thereof**

87085000 Drive-axles with differential, whether or not provided with other

transmission components, non-driving axles; parts thereof

X

**870870 Road wheels and parts and accessories thereof**

87087000 Road wheels and parts and accessories thereof 10 B10

**870880 Suspension systems and parts thereof (including shockabsorbers)**

87088000 Suspension systems and parts thereof (including shock-absorbers) X

Other parts and accessories:

**870891 Radiators and parts thereof**

87089100 Radiators and parts thereof X

**870892 Silencers (mufflers) and exhaust pipes; parts thereof**

87089200 Silencers (mufflers) and exhaust pipes; parts thereof 10 B10

**870893 Clutches and parts thereof**

87089300 Clutches and parts thereof X

**870894 Steering wheels, steering columns and steering boxes; parts**

**thereof**

87089400 Steering wheels, steering columns and steering boxes; parts

thereof

X

**870895 Safety airbags with inflater system; parts thereof**

87089500 Safety airbags with inflater system; parts thereof X

**870899 Other**

87089900 Other X

Note: Customs duties on originating goods classified under the tariff lines indicated with “Pb” shall be

reduced as follows:

671

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**8709 Works trucks, self-propelled, not fitted with lifting or**

**handling equipment, of the type used in factories,**

**warehouses, dock areas or airports for short distance**

**transport of goods; tractors of the type used on railway**

**station platforms; parts of the foregoing vehicles.**

Vehicles:

**870911 Electrical**

87091100 Electrical X

**870919 Other**

87091900 Other 10 B10

**870990 Parts**

87099000 Parts 10 B10

**8710 Tanks and other armoured fighting vehicles, motorised,**

**whether or not fitted with weapons, and parts of such**

**vehicles.**

87100000 Tanks and other armoured fighting vehicles, motorised, whether

or not fitted with weapons, and parts of such vehicles

A

**8711 Motorcycles (including mopeds) and cycles fitted with an**

**auxiliary motor, with or without side-cars; side-cars.**

**871110 With reciprocating internal combustion piston engine of a**

**cylinder capacity not exceeding 50 cc**

87111010 Mopeds X

87111020 Motorised cycles X

87111090 Other X

**871120 With reciprocating internal combustion piston engine of a**

**cylinder capacity exceeding 50cc but not exceeding 250 cc**

Scooters:

87112011 Of cylinder capacity not exceeding 75 cc X

87112019 Other X

Motor cycles:

87112021 Of cylinder capacity not exceeding 75 cc X

87112029 Other X

Mopeds:

87112031 Of cylinder capacity not exceeding 75 cc X

87112039 Other X

Other:

87112091 Of cylinder capacity not exceeding 75 cc X

87112099 Other X

672

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**871130 With reciprocating internal combustion piston engine of a**

**cylinder capacity exceeding 250 cc but not exceeding 500 cc**

87113010 Scooters X

87113020 Motor-cycles X

87113090 Other X

**871140 With reciprocating internal combustion piston engine of a**

**cylinder capacity exceeding 500 cc but not exceeding 800 cc**

87114010 Motor-cycles X

87114090 Other X

**871150 With reciprocating internal combustion piston engine of a**

**cylinder capacity exceeding 800 cc**

87115000 With reciprocating internal combustion piston engine of cylinder

capacity exceeding 800 cc

X

**871190 Other**

87119010 Side-cars 100 B10

Other:

87119091 Electrically operated 100 B10

87119099 Other 100 B10

**8712 Bicycles and other cycles (including delivery tricycles), not**

**motorised.**

**871200 Bicycles and other cycles (including delivery tricycles), not**

**motorised**

87120010 Bicycles X

87120090 Other X

**8713 Carriages for disabled persons, whether or not motorised or**

**otherwise mechanically propelled.**

**871310 Not mechanically propelled**

87131010 Wheel chairs for invalid 10 B10

87131090 Other 10 B10

**871390 Other**

87139010 Wheel chairs for invalid 10 B10

87139090 Other 10 B10

**8714 Parts and accessories of the motor vehicles of headings 87.11**

**to 87.13.**

Of motorcycles (including mopeds):

**871411 Saddles**

87141100 Saddles 10 B10

**871419 Other**

87141900 Other X

673

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**871420 Of carriages for disabled persons**

87142010 Mechanically propelled 10 B10

87142020 Non mechanically propelled 10 B10

87142090 Other 10 B10

Other:

**871491 Frames and forks, and parts thereof**

87149100 Frames and forks, and parts thereof 10 B10

**871492 Wheel rims and spokes**

87149210 Bicycle rims 10 B10

87149220 Bicycle spokes 10 B10

87149290 Other 10 B10

**871493 Hubs, other than coaster braking hubs and hub brakes, and**

**free-wheel sprocket-wheels**

87149310 Bicycle hubs 10 B10

87149320 Bicycle free-wheels 10 B10

87149390 Other 10 B10

**871494 Brakes, including coaster braking hubs and hub brakes, and**

**parts thereof**

87149400 Brakes, including coaster braking hubs and hub brakes, and parts

thereof

10 B10

**871495 Saddles**

87149510 Bicycle saddles 10 B10

87149590 Other 10 B10

**871496 Pedals and crank-gear, and parts thereof**

87149600 Pedals and crank-gear, and parts thereof 10 B10

**871499 Other**

87149910 Bicycle chains 10 B10

87149920 Bicycle wheels 10 B10

87149990 Other 10 B10

**8715 Baby carriages and parts thereof.**

**871500 Baby carriages and parts thereof**

87150010 Baby carriages 10 B10

87150020 Parts 10 B10

**8716 Trailers and semi-trailers; other vehicles, not mechanically**

**propelled; parts thereof.**

**871610 Trailers and semi-trailers of the caravan type, for housing or**

**camping**

674

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

87161000 Trailers and semi-trailers of the caravan type, for housing or

camping

10 B10

**871620 Self-loading or self-unloading trailers and semi-trailers for**

**agricultural purposes**

87162000 Self-loading or self-unloading trailers and semi-trailers for

agricultural purposes

10 B10

Other trailers and semi-trailers for the transport of goods:

**871631 Tanker trailers and tanker semi-trailers**

87163100 Tanker trailers and tanker semi-trailers 10 B10

**871639 Other**

87163900 Other 10 B10

**871640 Other trailers and semi-trailers**

87164000 Other trailers and semi-trailers 10 B10

**871680 Other vehicles**

87168010 Hand propelled vehicles (e.g. hand carts, rickshaws and the like) 10 B10

87168020 Animal drawn vehicles 10 B10

87168090 Other 10 B10

**871690 Parts**

87169010 Parts and accessories of trailers 10 B10

87169090 Other 10 B10

**8801 Balloons and dirigibles; gliders, hang gliders and other nonpowered**

**aircraft.**

**880100 Balloons and dirigibles; gliders, hang gliders and other nonpowered**

**aircraft**

88010010 Gliders and hang Gliders 10 B10

88010020 Balloons 10 B10

88010090 Other 10 B10

**8802 Other aircraft (for example, helicopters, aeroplanes);**

**spacecraft (including satellites) and suborbital and**

**spacecraft launch vehicles.**

Helicopters:

**880211 Of an unladen weight not exceeding 2,000 kg**

88021100 Of an unladen weight not exceeding 2,000 kg 10 B10

**880212 Of an unladen weight exceeding 2,000 kg**

88021200 Of an unladen weight exceeding 2,000 kg 10 B10

**880220 Aeroplanes and other aircraft, of an unladen weight not**

**exceeding 2,000 kg**

675

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

88022000 Aeroplanes and other aircraft, of an unladen weight not exceeding

2,000 kg

3 B10

**880230 Aeroplanes and other aircraft, of an unladen weight**

**exceeding 2,000 kg but not exceeding 15,000 kg**

88023000 Aeroplanes and other aircraft, of an unladen weight exceeding

2,000 kg but not exceeding 15,000 kg

3 B10

**880240 Aeroplanes and other aircraft, of an unladen weight**

**exceeding 15,000 kg**

88024000 Aeroplanes and other aircraft, of an unladen weight exceeding

15,000 kg

3 B10

**880260 Spacecraft (including satellites) and suborbital and**

**spacecraft launch vehicles**

88026000 Spacecraft (including satellites) and suborbital and spacecraft

launch vehicles

10 B10

**8803 Parts of goods of heading 88.01 or 88.02.**

**880310 Propellers and rotors and parts thereof**

88031000 Propellers and rotors and parts thereof 3 B10

**880320 Under-carriages and parts thereof**

88032000 Under-carriages and parts thereof 3 B10

**880330 Other parts of aeroplanes or helicopters**

88033000 Other parts of Aeroplanes or helicopters 3 B10

**880390 Other**

88039000 Other 10 B10

**8804 Parachutes (including dirigible parachutes and paragliders)**

**and rotochutes; parts thereof and accessories thereto.**

**880400 Parachutes (including dirigible parachutes and paragliders)**

**and rotochutes; parts thereof and accessories thereto**

88040010 Parachutes (including dirigible parachutes and paragliders) and

parts and accessories thereof

10 B10

88040020 Rotochutes; parts and accessories thereof 10 B10

**8805 Aircraft launching gear; deck-arrestor or similar gear;**

**ground flying trainers; parts of the foregoing articles.**

**880510 Aircraft launching gear and parts thereof; deck-arrestor or**

**similar gear and parts thereof**

88051010 Aircraft launching gear 10 B10

88051020 Deck arrestor or similar gear 10 B10

88051030 Part of aircraft launching gear and deck-arrestor or similar gear 10 B10

Ground flying trainers and parts thereof:

**880521 Air combat simulators and parts thereof**

676

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

88052100 Air combat simulators and parts thereof 10 B10

**880529 Other**

88052900 Other 10 B10

**8901 Cruise ships, excursion boats, ferry-boats, cargo ships,**

**barges and similar vessels for the transport of persons or**

**goods.**

**890110 Cruise ships, excursion boats and similar vessels principally**

**designed for the transport of persons; ferry-boats of all kinds**

89011010 Ships 10 B10

89011020 Launches 10 B10

89011030 Boats 10 B10

89011040 Barges 10 B10

89011090 Other 10 B10

**890120 Tankers**

89012000 Tankers 10 B10

**890130 Refrigerated vessels, other than those of subheading 8901.20**

89013000 Refrigerated vessels, other than those of sub- heading 8901 20 10 B10

**890190 Other vessels for the transport of goods and other vessels for**

**the transport of both persons and goods**

89019000 Other vessels for transport of goods and other vessels for the

transport of both persons and goods

10 B10

**8902 Fishing vessels; factory ships and other vessels for processing**

**or preserving fishery products.**

**890200 Fishing vessels; factory ships and other vessels for processing**

**or preserving fishery products**

89020010 Trawlers and other fishing vessels 10 B10

89020090 Other 10 B10

**8903 Yachts and other vessels for pleasure or sports; rowing boats**

**and canoes.**

**890310 Inflatable**

89031000 Inflatable 10 B10

Other:

**890391 Sailboats, with or without auxiliary motor**

89039100 Sail boats, with or without auxiliary motor 10 B10

**890392 Motorboats, other than outboard motorboats**

89039200 Motorboats, other than outboard motorboats 10 B10

**890399 Other**

89039910 Canoes 10 B10

677

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

89039990 Other 10 B10

**8904 Tugs and pusher craft.**

89040000 Tugs and pusher craft 10 B10

**8905 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.**

**890510 Dredgers**

89051000 Dredgers 10 B10

**890520 Floating or submersible drilling or production platforms**

89052000 Floating or submersible drilling or production platforms 10 B10

**890590 Other**

89059010 Floating docks 10 B10

89059090 Other 10 B10

**8906 Other vessels, including warships and lifeboats other than**

**rowing boats.**

**890610 Warships**

89061000 Warships 10 B10

**890690 Other**

89069000 Other 10 B10

**8907 Other floating structures (for example, rafts, tanks,**

**cofferdams, landing-stages, buoys and beacons).**

**890710 Inflatable rafts**

89071000 Inflatable rafts 10 B10

**890790 Other**

89079000 Other 10 B10

**8908 Vessels and other floating structures for breaking up.**

89080000 Vessels and other floating structures for breaking up 5 B10

**9001 Optical fibres and optical fibre bundles; optical fibre cables**

**other than those of heading 85.44; sheets and plates of**

**polarising material; lenses (including contact lenses), prisms,**

**mirrors and other optical elements, of any material,**

**unmounted, other than such elements of glass not optically**

**worked.**

**900110 Optical fibres, optical fibre bundles and cables**

90011000 Optical fibres, Optical fibres bundles and cables 10 B10

**900120 Sheets and plates of polarising material**

90012000 Sheets and plates of polarising material 10 B10

678

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**900130 Contact lenses**

90013000 Contact lenses 10 B10

**900140 Spectacle lenses of glass**

90014010 Polarised glass 10 B10

90014090 Other 10 B10

**900150 Spectacle lenses of other materials**

90015000 Spectacle lenses of other materials 10 B10

**900190 Other**

90019010 Optical calcile crystal 10 B10

90019090 Other 10 B10

**9002 Lenses, prisms, mirrors and other optical elements, of any**

**material, mounted, being parts of or fittings for instruments**

**or apparatus, other than such elements of glass not optically**

**worked.**

Objective lenses:

**900211 For cameras, projectors or photographic enlargers or**

**reducers**

90021100 For cameras, projectors or photographic enlargers or reducers 10 B10

**900219 Other**

90021900 Other 10 B10

**900220 Filters**

90022000 Filters 10 B10

**900290 Other**

90029000 Other 10 B10

**9003 Frames and mountings for spectacles, goggles or the like,**

**and parts thereof.**

Frames and mountings:

**900311 Of plastics**

90031100 Of plastics 10 B10

**900319 Of other materials**

90031900 Of other materials 10 B10

**900390 Parts**

90039000 Parts 10 B10

**9004 Spectacles, goggles and the like, corrective, protective or**

**other.**

**900410 Sunglasses**

90041000 Sunglasses 10 B10

**900490 Other**

679

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

90049010 Passive night vision goggles 10 B10

90049020 Prismatic eyeglasses for reading 10 B10

90049090 Other 10 B10

**9005 Binoculars, monoculars, other optical telescopes, and**

**mountings therefor; other astronomical instruments and**

**mountings therefor, but not including instruments for radioastronomy.**

**900510 Binoculars**

90051000 Binoculars 10 B10

**900580 Other instruments**

90058010 Monocular and refracting telescopes 10 B10

90058020 Astronomical instruments 10 B10

90058090 Other 10 B10

**900590 Parts and accessories (including mountings)**

90059010 Of binocular or telescopic of heading 9005, other than mountings 10 B10

90059020 Mountings for astronomical instruments 10 B10

90059090 Other 10 B10

**9006 Photographic (other than cinematographic) cameras;**

**photographic flashlight apparatus and flashbulbs other than**

**discharge lamps of heading 85.39.**

**900610 Cameras of a kind used for preparing printing plates or**

**cylinders**

90061000 Cameras of a kind used for preparing printing plates or cylinders 10 B10

**900630 Cameras specially designed for underwater use, for aerial**

**survey or for medical or surgical**　**examination of internal**

**organs; comparison cameras for forensic or criminological**

**purposes**

90063000 Cameras specially designed for underwater use, for aerial survey

or for medical or surgical examination of internal organs;

comparison cameras for forensic or criminological purposes

10 B10

**900640 Instant print cameras**

90064000 Instant print cameras 10 B10

Other cameras:

**900651 With a through-the-lens viewfinder (single lens reflex**

**(SLR)), for roll film of a width not exceeding 35 mm**

90065100 With a through-the-lens viewfinder [single lens reflex(SLR)] for

roll film of a width not exceeding 35 mm

10 B10

680

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**900652 Other, for roll film of a width less than 35 mm**

90065200 Other, for roll film of a width less than 35 mm 10 B10

**900653 Other, for roll film of a width of 35 mm**

90065310 Fixed focus 35 mm cameras 10 B10

90065390 Other 10 B10

**900659 Other**

90065910 Fixed focus 110 mm cameras 10 B10

90065990 Other 10 B10

Photographic flashlight apparatus and flashbulbs:

**900661 Discharge lamp ("electronic") flashlight apparatus**

90066100 Discharge lamp ("electronic") flashlight apparatus 10 B10

**900669 Other**

90066900 Other 10 B10

Parts and accessories:

**900691 For cameras**

90069100 For cameras 10 B10

**900699 Other**

90069900 Other 10 B10

**9007 Cinematographic cameras and projectors, whether or not**

**incorporating sound recording or reproducing apparatus.**

Cameras:

**900711 For film of less than 16 mm width or for double-8 mm film**

90071100 For film of less than 16 mm width or for double-8 mm film 10 B10

**900719 Other**

90071900 Other 10 B10

**900720 Projectors**

90072010 For film of less than 16 mm width 10 B10

90072090 Other 10 B10

Parts and accessories:

**900791 For cameras**

90079100 For cameras 10 B10

**900792 For projectors**

90079200 For projectors 10 B10

**9008 Image projectors, other than cinematographic; photographic**

**(other than cinematographic) enlargers and reducers.**

**900810 Slide projectors**

90081000 Slide projectors 10 B10

681

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**900820 Microfilm, microfiche or other microform readers, whether**

**or not capable of producing copies**

90082000 Microfilm, microfiche or other microform readers, whether or not

capable of producing copies

10 B10

**900830 Other image projectors**

90083000 Other image projectors 10 B10

**900840 Photographic (other than cinematographic) enlargers and**

**reducers**

90084000 Photographic (other than cinematographic) enlargers and

reducers

10 B10

**900890 Parts and accessories**

90089000 Parts and accessories 10 B10

**9010 Apparatus and equipment for photographic (including**

**cinematographic) laboratories, not specified or included**

**elsewhere in this Chapter; negatoscopes; projection screens.**

**901010 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**

90101000 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

7.5 B10

**901050 Other apparatus and equipment for photographic (including**

**cinematographic) laboratories; negatoscopes**

90105000 Other apparatus and equipment for photographic (including

cinematographic) laboratories; negatoscopes

7.5 B10

**901060 Projection screens**

90106000 Projection screens 10 B10

**901090 Parts and accessories**

90109000 Parts and accessories 7.5 B10

**9011 Compound optical microscopes, including those for**

**photomicrography, cinephotomicrography or**

**microprojection.**

**901110 Stereoscopic microscopes**

90111000 Stereoscopic microscopes 7.5 B10

**901120 Other microscopes, for photomicrography,**

**cinephotomicrography or microprojection**

90112000 Other microscopes, for photomicrography, cinephotomicrography

or microprojection

7.5 B10

682

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**901180 Other microscopes**

90118000 Other microscopes 7.5 B10

**901190 Parts and accessories**

90119000 Parts and accessories 7.5 B10

**9012 Microscopes other than optical microscopes; diffraction**

**apparatus.**

**901210 Microscopes other than optical microscopes; diffraction**

**apparatus**

90121010 Electron microscopes fitted with equipment specifically designed

for the handling and transport of semiconductor wafers or reticles

7.5 B10

90121090 Other 7.5 B10

**901290 Parts and accessories**

90129000 Parts and accessories 7.5 B10

**9013 Liquid crystal devices not constituting articles provided for**

**more specifically in other headings; lasers, other than laser**

**diodes; other optical appliances and instruments, not**

**specified or included elsewhere in this Chapter.**

**901310 Telescopic sights for fitting to arms; periscopes; telescopes**

**designed to form parts of machines, appliances, instruments**

**or apparatus of this Chapter or Section X VI**

90131010 Telescopic sights for fitting to arms 10 B10

90131020 Periscopes 7.5 B10

90131090 Other 7.5 B10

**901320 Lasers, other than laser diodes**

90132000 Lasers, other than laser diodes 7.5 B10

**901380 Other devices, appliances and instruments**

90138010 Liquid crystal devices (LCD) A

90138090 Other 7.5 B10

**901390 Parts and accessories**

90139010 For liquid crystal devices (LCD) A

90139090 Other 7.5 B10

**9014 Direction finding compasses; other navigational instruments**

**and appliances.**

**901410 Direction finding compasses**

90141000 Direction finding compasses 7.5 B10

**901420 Instruments and appliances for aeronautical or space**

**navigation (other than compasses)**

683

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

90142000 Instruments and appliances for aeronautical or space navigation

(other than compasses)

7.5 B10

**901480 Other instruments and appliances**

90148010 Echo sounding instrument 7.5 B10

90148020 Sextants 7.5 B10

90148090 Other 7.5 B10

**901490 Parts and accessories**

90149000 Parts and accessories 7.5 B10

**9015 Surveying (including photogrammetrical surveying),**

**hydrographic, oceanographic, hydrological, meteorological**

**or geophysical instruments and appliances, excluding**

**compasses; rangefinders.**

**901510 Rangefinders**

90151000 Rangefinders 7.5 B10

**901520 Theodolities and tachymeters (tacheometers)**

90152000 Theodolities and tachymeters (tacheometers) 7.5 B10

**901530 Levels**

90153010 Dumpy levels or engineer's levels or builders levels (not

automatic) and quick set levels with or without horizontal circles

7.5 B10

90153090 Other 7.5 B10

**901540 Photogrammetrical surveying instruments and appliances**

90154000 Photogrammetrical surveying instruments and appliances 7.5 B10

**901580 Other instruments and appliances**

90158010 Hydrographic instruments X

90158020 Meteorological instruments 7.5 B10

90158030 Geophysical instruments 7.5 B10

90158090 Other 7.5 B10

**901590 Parts and accessories**

90159000 Parts and accessories 7.5 B10

**9016 Balances of a sensitivity of 5 cg or better, with or without**

**weights.**

**901600 Balances of a sensitivity of 5 cg or better, with or without**

**weights**

90160010 Electric Balances 10 B10

90160020 Other balances 10 B10

90160090 Parts 10 B10

684

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**9017 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.**

**901710 Drafting tables and machines, whether or not automatic**

90171000 Drafting tables and machines, whether or not automatic 10 B10

**901720 Other drawing, marking-out or mathematical calculating**

**instruments**

90172010 Drawing and marking-out instruments 10 B10

90172020 Mathematical calculating instruments 10 B10

90172030 Pantograph 10 B10

90172090 Other 10 B10

**901730 Micrometers, callipers and gauges**

90173010 Micro-meters and calipers 10 B10

Gauges:

90173021 Plug 10 B10

90173022 Ring 10 B10

90173023 Slip 10 B10

90173029 Other 10 B10

**901780 Other instruments**

90178010 Measuring rods and tapes and divided scales 10 B10

90178090 Other 10 B10

**901790 Parts and accessories**

90179000 Parts and accessories 10 B10

**9018 Instruments and appliances used in medical, surgical, dental**

**or veterinary sciences, including scintigraphic apparatus,**

**other electro-medical apparatus and sight-testing**

**instruments.**

Electro-diagnostic apparatus (including apparatus for functional

exploratory examination or for checking physiological

parameters):

**901811 Electro-cardiographs**

90181100 Electro-cardiographs 7.5 B10

**901812 Ultrasonic scanning apparatus**

90181210 Linear ultrasound scanner 7.5 B10

90181290 Other 7.5 B10

**901813 Magnetic resonance imaging apparatus**

685

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

90181300 Magnetic resonance imaging apparatus 7.5 B10

**901814 Scintigraphic apparatus**

90181400 Scientigraphic apparatus 7.5 B10

**901819 Other**

90181910 Electro encephalographs 7.5 B10

90181920 Echo cardiograph 7.5 B10

90181990 Other 7.5 B10

**901820 Ultra-violet or infra-red ray apparatus**

90182000 Ultra-violet or infra-red ray apparatus 7.5 B10

Syringes, needles, catheters, cannulae and the like:

**901831 Syringes, with or without needles**

90183100 Syringes, with or without needles 7.5 B10

**901832 Tubular metal needles and needles for sutures**

90183210 Needles for suture 7.5 B10

90183220 Hollow needles for injection, aspiration, biopsy and transfusion 7.5 B10

90183230 Hilerio venus fistula needles 7.5 B10

90183290 Other 7.5 B10

**901839 Other**

90183910 Catheters (for urine, stool) 7.5 B10

90183920 Cardiac catheters 7.5 B10

90183930 Cannulae 7.5 B10

90183990 Other 7.5 B10

Other instruments and appliances, used in dental sciences:

**901841 Dental drill engines, whether or not combined on a single**

**base with other dental equipment**

90184100 Dental drill engines, whether or not combined on a single base

with other dental equipment

7.5 B10

**901849 Other**

90184900 Other 7.5 B10

**901850 Other ophthalmic instruments and appliances**

90185010 Opthalmoscopes 7.5 B10

90185020 Tonometers 7.5 B10

90185030 Ophthalmic lasers 7.5 B10

90185090 Other 7.5 B10

**901890 Other instruments and appliances**

Diagnostic instruments and apparatus:

90189011 Instrument and apparatus for measuring blood pressure 7.5 B10

686

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

90189012 Stethoscopes 7.5 B10

90189019 Other 7.5 B10

Surgical tools:

90189021 Bone saws, drills and trephines 7.5 B10

90189022 Knives, scissors and blades 7.5 B10

90189023 Forceps, forcep clamps, clips, needle holders, introducers,

cephalotribe bone holding and other holding instruments

7.5 B10

90189024 Chisel, gauges, elevators, raspatones, osteotome, craniotome,

bone cutters

7.5 B10

90189025 Retractors, spatulaprobes, hooks dialators, sounds, mallets 7.5 B10

90189029 Other 7.5 B10

Renal dialysis equipment, blood transfusion apparatus and

haemofiltration instruments:

90189031 Renal dialysis equipment(artificial kidneys,kidney machines and

dialysers)

7.5 B10

90189032 Blood transfusion apparatus 7.5 B10

90189033 Haemofiltration instruments 7.5 B10

Anesthetic apparatus and instruments, ENT precision

instruments, acupuncture apparatus, and endoscopes:

90189041 Anesthetic apparatus and instruments 7.5 B10

90189042 ENT precision instruments 7.5 B10

90189043 Acupuncture apparatus 7.5 B10

90189044 Endoscopes 7.5 B10

Other:

90189091 Hilerial or venous shunts 7.5 B10

90189092 Baby incubators 7.5 B10

90189093 Heart - lung machines 7.5 B10

90189094 Defibrillators 7.5 B10

90189095 Fibrescopes 7.5 B10

90189096 Laproscopes 7.5 B10

90189097 Vetrasonic lithotripsy instruments 7.5 B10

90189098 Apparatus for nerve stimulation 7.5 B10

90189099 Other 7.5 B10

**9019 Mechano-therapy appliances; massage apparatus;**

**psychological aptitude-testing apparatus; ozone therapy,**

**oxygen therapy, aerosol therapy, artificial respiration or**

**other therapeutic respiration apparatus.**

**901910 Mechano-therapy appliances; massage apparatus;**

**psychological aptitude-testing apparatus**

687

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

90191010 Mechano-therapy appliances 7.5 B10

90191020 Massage apparatus 7.5 B10

90191090 Other 7.5 B10

**901920 Ozone therapy, oxygen therapy, aerosol therapy, artificial**

**respiration or other therapeutic respiration apparatus**

90192010 Oxygen therapy apparatus 7.5 B10

90192090 Other 7.5 B10

**9020 Other breathing appliances and gas masks, excluding**

**protective masks having neither mechanical parts nor**

**replaceable filters.**

90200000 Other breathing appliances and gas masks, excluding protective

masks having neither mechanical parts nor replaceable filters

7.5 B10

**9021 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.**

**902110 Orthopaedic or fracture appliances**

90211000 Orthopaedic or fracture appliances 7.5 B10

Artificial teeth and dental fittings:

**902121 Artificial teeth**

90212100 Artificial teeth 7.5 B10

**902129 Other**

90212900 Other 7.5 B10

Other artificial parts of the body:

**902131 Artificial joints**

90213100 Artificial Joints 7.5 B10

**902139 Other**

90213900 Other 7.5 B10

**902140 Hearing aids, excluding parts and accessories**

90214010 Frequency modulated hearing aid system used for hearing by

handicapped persons in group situation

7.5 B10

90214090 Other 7.5 B10

**902150 Pacemakers for stimulating heart muscles, excluding parts**

**and accessories**

90215000 Pacemakers for stimulating heart muscles, excluding parts and

accessories

7.5 B10

**902190 Other**

90219010 Parts and accessories of hearing aids 7.5 B10

688

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

90219090 Other 7.5 B10

**9022 Apparatus based on the use of X-rays or of alpha, beta or**

**gamma radiations, whether or not for medical, surgical,**

**dental or veterinary uses, including radiography or**

**radiotherapy apparatus, X-ray tubes and other X-ray**

**generators, high tension generators, control panels and**

**desks, screens, examination or treatment tables, chairs and**

**the like.**

Apparatus based on the use of X-rays, whether or not for medical,

surgical, dental or veterinary uses, including radiography or

radiotherapy apparatus:

**902212 Computed tomography apparatus**

90221200 Computed tomography apparatus 7.5 B10

**902213 Other, for dental uses**

90221300 Other, for dental uses 7.5 B10

**902214 Other, for medical, surgical or veterinary uses**

90221410 X-ray generators and apparatus (non-portable) 7.5 B10

90221420 Portable X-ray machine 7.5 B10

90221490 Other 7.5 B10

**902219 For other uses**

90221900 For other uses 7.5 B10

Apparatus based on the use of alpha, beta or gamma radiations,

whether or not for medical, surgical, dental or veterinary uses,

including radiography or radiotherapy apparatus:

**902221 For medical, surgical, dental or veterinary uses**

90222100 For medical, surgical, dental or veterinary uses 7.5 B10

**902229 For other uses**

90222900 For other uses 7.5 B10

**902230 X-ray tubes**

90223000 X-ray tubes 7.5 B10

**902290 Other, including parts and accessories**

90229010 X-ray valves 7.5 B10

90229020 Radiation generation units 7.5 B10

90229030 Radiation beam delivery units 7.5 B10

90229040 X-ray examination or treatment table, chairs and the like 7.5 B10

90229090 Other 7.5 B10

**9023 Instruments, apparatus and models, designated for**

**demonstrational purposes (for example, in education or**

**exhibitions), unsuitable for other uses.**

689

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**902300 Instruments, apparatus and models, designated for**

**demonstrational purposes (for example, in education or**

**exhibitions), unsuitable for other uses**

90230010 Teaching aids 10 B10

90230090 Other 10 B10

**9024 Machines and appliances for testing the hardness, strength,**

**compressibility, elasticity or other mechanical properties of**

**materials (for example, metals, wood, textiles, paper,**

**plastics).**

**902410 Machines and appliances for testing metals**

90241000 Machines and appliances for testing metals 7.5 B10

**902480 Other machines and appliances**

90248010 For testing textiles, paper and paper board 7.5 B10

Other:

90248091 For testing hardness 7.5 B10

90248099 Other 7.5 B10

**902490 Parts and accessories**

90249000 Parts and accessories 7.5 B10

**9025 Hydrometers and similar floating instruments,**

**thermometers, pyrometers, barometers, hygrometers and**

**psychrometers, recording or not, and any combination of**

**these instruments.**

Thermometers and pyrometers, not combined with other

instruments:

**902511 Liquid-filled, for direct reading**

90251110 Clinical thermometers 10 B10

90251190 Other 7.5 B10

**902519 Other**

90251910 Digital thermometers 10 B10

90251920 Pyrometers 7.5 B10

90251990 Other 7.5 B10

**902580 Other instruments**

90258010 Hydrometers and similar floating instruments 7.5 B10

90258020 Barometers, not combined with other instruments 7.5 B10

90258030 Lactometer 7.5 B10

90258090 Other 7.5 B10

**902590 Parts and accessories**

90259000 Parts and accessories 7.5 B10

690

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**9026 Instruments and apparatus for measuring or checking the**

**flow, level, pressure or other variables of liquids or gases (for**

**example, flow meters, level gauges, manometers, heat**

**meters), excluding instruments and apparatus of heading**

**90.14, 90.15, 90.28, or 90.32.**

**902610 For measuring or checking the flow or level of liquids**

90261010 Flow meters A

90261020 Level Gauges A

90261090 Other A

**902620 For measuring or checking pressure**

90262000 For measuring or checking pressure A

**902680 Other instruments or apparatus**

90268010 Heat meters A

90268090 Other A

**902690 Parts and accessories**

90269000 Parts and accessories A

**9027 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.**

**902710 Gas or smoke analysis apparatus**

90271000 Gas or smoke analysis apparatus 10 B10

**902720 Chromatographs and electrophoresis instruments**

90272000 Chromatographs and electrophoresis instruments A

**902730 Spectrometers, spectrophotometers and spectrographs using**

**optical radiations (UV, visible, IR)**

90273010 Spectrometers A

90273020 Spectrophotometers A

90273090 Other A

**902750 Other instruments and apparatus using optical radiations**

**(UV, visible, IR)**

90275010 Photometers A

90275020 Refractometers A

90275030 Polarimeters A

90275090 Other A

**902780 Other instruments and apparatus**

691

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

90278010 Viscometers A

90278020 Calorimeters A

90278030 Instruments and apparatus for measuring the surface or interfocial

tension of liquids

A

90278040 Nuclear magnetic resonance instruments A

90278090 Other A

**902790 Microtomes; parts and accessories**

90279010 Microtomes, including parts and accessories thereof 7.5 B10

90279020 Printed circuit assemblies for the goods of sub-heading 9027 80 7.5 B10

90279090 Other 7.5 B10

**9028 Gas, liquid or electricity supply or production meters,**

**including calibrating meters therefor.**

**902810 Gas meters**

90281000 Gas meters 7.5 B10

**902820 Liquid meters**

90282000 Liquid meters 7.5 B10

**902830 Electricity meters**

90283010 For alternating current X

90283090 Other X

**902890 Parts and accessories**

90289010 For electricity meters 7.5 B10

90289090 Other 7.5 B10

**9029 Revolution counters, production counters, taximeters,**

**mileometers, pedometers and the like; speed indicators and**

**tachometers, other than those of heading 90.14 or 90.15;**

**stroboscopes.**

**902910 Revolution counters, production counters, taximeters,**

**mileometers, pedometers and the like**

90291010 Taximeters 10 B10

90291090 Other 7.5 B10

**902920 Speed indicators and tachometers; stroboscopes**

90292010 Tachometers, non-electrical 7.5 B10

90292020 Speedometers, non-electrical X

90292030 Stroboscopes X

90292090 Other X

**902990 Parts and accessories**

90299000 Parts and accessories 7.5 B10

692

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**9030 Oscilloscopes, spectrum analysers and other instruments and**

**apparatus for measuring or checking electrical quantities,**

**excluding meters of heading 90.28; instruments and**

**apparatus for measuring or detecting alpha, beta, gamma,**

**X-ray, cosmic or other ionising radiations.**

**903010 Instruments and apparatus for measuring or detecting**

**ionising radiations**

90301000 Instruments and apparatus for measuring or detecting ionising

radiations

7.5 B10

**903020 Oscilloscopes and oscillographs**

90302000 Oscilloscopes and oscillographs 7.5 B10

Other instruments and apparatus, for measuring or checking

voltage, current, resistance or power:

**903031 Multimeters without a recording device**

90303100 Multimeters without a recording device 7.5 B10

**903032 Multimeters with a recording device**

90303200 Multimeters with a recording device 7.5 B10

**903033 Other, without a recording device**

90303310 Ammeters,volt meters and watt meters 7.5 B10

90303320 Spectrum resistance meters 7.5 B10

90303330 Capacitance meter 7.5 B10

90303340 Frequency measuring apparatus 7.5 B10

90303350 Megar meters 7.5 B10

90303390 Other 7.5 B10

**903039 Other, with a recording device**

90303900 Other, with a recording device 7.5 B10

**903040 Other instruments and apparatus, specially designed for**

**telecommunications (for example, cross-talk meters, gain**

**measuring instruments, distortion factor meters,**

**psophometers)**

90304000 Other instruments and apparatus, specially designed for

telecommunications (for example, cross-talk meters, gain

measuring instruments, distortion factor meters, psophometers)

A

Other instruments and apparatus:

**903082 For measuring or checking semiconductor wafers or devices**

90308200 For measuring or checking semiconductor wafer or device A

**903084 Other, with a recording device**

90308400 Other, with a recording device 7.5 B10

**903089 Other**

693

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

90308910 Scintillator counters 7.5 B10

90308920 Vectroscope 7.5 B10

90308990 Other 7.5 B10

**903090 Parts and accessories**

90309010 Of meters and counters 7.5 B10

90309090 Other 7.5 B10

**9031 Measuring or checking instruments, appliances and**

**machines, not specified or included elsewhere in this**

**Chapter; profile projectors.**

**903110 Machines for balancing mechanical parts**

90311000 Machines for balancing mechanical parts 7.5 B10

**903120 Test benches**

90312000 Test benches 7.5 B10

Other optical instruments and appliances:

**903141 For inspecting semiconductor wafers or devices or for**

**inspecting photomasks or reticles used in manufacturing**

**semiconductor devices**

90314100 For inspecting semiconductor wafers, or devices or for inspecting

photo-masks or reticules used in manufacturing semiconductor

devices

A

**903149 Other**

90314900 Other 7.5 B10

**903180 Other instruments, appliances and machines**

90318000 Other instruments, appliances and machines 7.5 B10

**903190 Parts and accessories**

90319000 Parts and accessories 7.5 B10

**9032 Automatic regulating or controlling instruments and**

**apparatus.**

**903210 Thermostats**

90321010 For refrigerating and air-conditioning appliances and machinery 7.5 B10

90321090 Other 7.5 B10

**903220 Manostats**

90322010 For refrigerating and air-conditioning appliances and machinery 7.5 B10

90322090 Other 7.5 B10

Other instruments and apparatus:

**903281 Hydraulic or pneumatic**

90328100 Hydraulic or pneumatic 7.5 B10

694

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**903289 Other**

90328910 Electronic automatic regulators 7.5 B10

90328990 Other 7.5 B10

**903290 Parts and accessories**

90329000 Parts and accessories 7.5 B10

**9033 Parts and accessories (not specified or included elsewhere in**

**this Chapter) for machines, appliances, instruments or**

**apparatus of Chapter 90.**

90330000 Parts and accessories (not specified or included elsewhere in this

Chapter) for machines, appliances, instruments or apparatus of

Chapter 90

7.5 B10

**9101 Wrist-watches, pocket-watches and other watches, including**

**stop-watches, with case of precious metal or of metal clad**

**with precious metal.**

Wrist-watches, electrically operated, whether or not incorporating

a stop-watch facility:

**910111 With mechanical display only**

91011100 With mechanical display only 10 B10

**910119 Other**

91011900 Other 10 B10

Other wrist-watches, whether or not incorporating a stop-watch

facility:

**910121 With automatic winding**

91012100 With automatic winding 10 B10

**910129 Other**

91012900 Other 10 B10

Other:

**910191 Electrically operated**

91019110 Pocket watches 10 B10

91019120 Stop watches 10 B10

91019190 Other 10 B10

**910199 Other**

91019910 Pocket watches 10 B10

91019920 Stop watches 10 B10

91019990 Other 10 B10

**9102 Wrist-watches, pocket-watches and other watches, including**

**stop-watches, other than those of heading 91.01.**

Wrist-watches, electrically operated, whether or not incorporating

a stop-watch facility:

695

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**910211 With mechanical display only**

91021100 With mechanical display only 10 B10

**910212 With opto-electronic display only**

91021200 With opto-electronic display only 10 B10

**910219 Other**

91021900 Other 10 B10

Other wrist watches, whether or not incorporating a stop-watch

facility:

**910221 With automatic winding**

91022100 With automatic winding 10 B10

**910229 Other**

91022900 Other 10 B10

Other:

**910291 Electrically operated**

91029110 Pocket watches 10 B10

91029120 Stop watches 10 B10

91029190 Other 10 B10

**910299 Other**

91029910 Pocket watches 10 B10

91029920 Stop watches 10 B10

91029990 Other 10 B10

**9103 Clocks with watch movements, excluding clocks of heading**

**91.04.**

**910310 Electrically operated**

91031000 Electrically operated 10 B10

**910390 Other**

91039000 Other 10 B10

**9104 Instrument panel clocks and clocks of similar type for**

**vehicles, aircraft, spacecraft of vessels.**

91040000 Instrument panel clocks and clocks of similar type for vehicles,

aircraft, spacecraft of vessels

10 B10

**9105 Other clocks.**

Alarm clocks:

**910511 Electrically operated**

91051100 Electrically operated 10 B10

**910519 Other**

91051900 Other 10 B10

Wall clocks:

696

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**910521 Electrically operated**

91052100 Electrically operated 10 B10

**910529 Other**

91052900 Other 10 B10

Other:

**910591 Electrically operated**

91059100 Battery, accumulator or mains powered 10 B10

**910599 Other**

91059910 Time pieces 10 B10

91059990 Other 10 B10

**9106 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).**

**910610 Time-registers; time recorders**

91061000 Time-registers; time-recorders 10 B10

**910690 Other**

91069000 Other 10 B10

**9107 Time switches with clock or watch movement or with**

**synchronous motor.**

91070000 Time switches with clock or watch movement or with

synchronous motor

10 B10

**9108 Watch movements, complete and assembled.**

Electrically operated:

**910811 With mechanical display only or with a device to which a**

**mechanical display can be incorporated**

91081100 With mechanical display only or with a device to which a

mechanical display can be incorporated

5 B10

**910812 With opto-electronic display only**

91081200 With opto-electronic display only 5 B10

**910819 Other**

91081900 Other 5 B10

**910820 With automatic winding**

91082000 With automatic winding 5 B10

**910890 Other**

91089000 Other 5 B10

**9109 Clock movements, complete and assembled.**

Electrically operated:

697

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**910911 Of alarm clocks**

91091100 Of alarm clocks 10 B10

**910919 Other**

91091900 Other 10 B10

**910990 Other**

91099000 Other 10 B10

**9110 Complete watch or clock movements, unassembled or partly**

**assembled (movement sets); incomplete watch or clock**

**movements, assembled; rough watch or clock movements.**

Of watches:

**911011 Complete movements, unassembled or partly assembled**

**(movement sets)**

91101100 Complete movements, unassembled or partly assembled

(movement sets)

5 B10

**911012 Incomplete movements, assembled**

91101200 Incomplete movements, assembled 5 B10

**911019 Rough movements**

91101900 Rough movements 5 B10

**911090 Other**

91109000 Other 5 B10

**9111 Watch cases and parts thereof.**

**911110 Cases of precious metal or of metal clad with precious metal**

91111000 Cases of precious metal or of metal clad with precious metal 10 B10

**911120 Cases of base metal, whether or not gold- or silver-plated**

91112000 Cases of base metal, whether or not gold- or silver plated 10 B10

**911180 Other cases**

91118000 Other cases 10 B10

**911190 Parts**

91119000 Parts 10 B10

**9112 Clock cases and cases of a similar type for other goods of this**

**Chapter, and parts thereof.**

**911220 Cases**

91122000 Cases 10 B10

**911290 Parts**

91129000 Parts 10 B10

**9113 Watch straps, watch bands and watch bracelets, and parts**

**thereof.**

**911310 Of precious metal or of metal clad with precious metal**

698

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

91131000 Of precious metal or of metal clad with precious metal 10 B10

**911320 Of base metal, whether or not gold- or silver-plated**

91132010 Parts 10 B10

91132090 Other 10 B10

**911390 Other**

91139010 Parts 10 B10

91139090 Other 10 B10

**9114 Other clock or watch parts.**

**911410 Springs, including hair-springs**

91141010 For watches 10 B10

91141020 For clocks 10 B10

**911420 Jewels**

91142000 Jewels 10 B10

**911430 Dials**

91143010 For watches 5 B10

91143020 For clocks 10 B10

**911440 Plates and bridges**

91144010 For watches 10 B10

91144020 For clocks 10 B10

**911490 Other**

91149010 For watches 10 B10

91149020 For clocks 10 B10

**9201 Pianos, including automatic pianos; harpsichords and other**

**keyboard stringed instruments.**

**920110 Upright pianos**

92011000 Upright pianos 10 B10

**920120 Grand pianos**

92012000 Grand pianos 10 B10

**920190 Other**

92019000 Other 10 B10

**9202 Other string musical instruments (for example, guitars,**

**violins, harps).**

**920210 Played with a bow**

92021000 Played with a bow 10 B10

**920290 Other**

92029000 Other 10 B10

**9205 Other wind musical instruments (for example, clarinets,**

**trumpets, bagpipes).**

699

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**920510 Brass-wind instruments**

92051000 Brass-wind instruments 10 B10

**920590 Other**

92059010 Flutes 10 B10

92059020 Clarinets 10 B10

92059090 Other 10 B10

**9206 Percussion musical instruments (for example, drums,**

**xylophones, cymbals, castanets, maracas).**

92060000 Percussion musical instruments (for example, drums, xylophones,

cymbals, castanets, maracas)

10 B10

**9207 Musical instruments, the sound of which is produced, or**

**must be amplified, electrically (for example, organs, guitars,**

**accordions).**

**920710 Keyboard instruments, other than accordions**

92071000 Keyboard instruments, other than accordions 10 B10

**920790 Other**

92079000 Other 10 B10

**9208 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.**

**920810 Musical boxes**

92081000 Musical boxes 10 B10

**920890 Other**

92089000 Other 10 B10

**9209 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.**

**920930 Musical instrument strings**

92093000 Musical instrument strings 10 B10

Other:

**920991 Parts and accessories for pianos**

92099100 Parts and accessories for pianos 10 B10

**920992 Parts and accessories for the musical instruments of heading**

**92.02**

92099200 Parts and accessories for the musical instruments of heading 9202 10 B10

700

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**920994 Parts and accessories for the musical instruments of heading**

**92.07**

92099400 Parts and accessories for the musical instruments of heading 9207 10 B10

**920999 Other**

92099900 Other 10 B10

**9301 Military weapons, other than revolvers, pistols and the arms**

**of heading 93.07.**

Artillery weapons (for example, guns, howitzers and mortars):

**930111 Self-propelled**

93011100 Self-propelled 10 B10

**930119 Other**

93011900 Other 10 B10

**930120 Rocket launchers; flame-throwers; grenade launchers;**

**torpedo tubes and similar projectors**

93012000 Rocket launchers; flame-throwers; grenade launchers; torpedo

tubes and similar projectors

10 B10

**930190 Other**

93019000 Other 10 B10

**9302 Revolvers and pistols, other than those of heading 93.03 or**

**93.04.**

93020000 Revolvers and pistols, other than those of heading 9303 or 9304 10 B10

**9303 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).**

**930310 Muzzle-loading firearms**

93031000 Muzzle-loading firearms 10 B10

**930320 Other sporting, hunting or target-shooting shotguns,**

**including combination shotgun-rifles**

93032000 Other sporting, hunting or target-shooting shotguns, including

combination shotgun-rifles

10 B10

**930330 Other sporting, hunting or target-shooting rifles**

93033000 Other sporting, hunting or target-shooting rifles 10 B10

**930390 Other**

93039000 Other 10 B10

701

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**9304 Other arms (for example, spring, air or gas guns and pistols,**

**truncheons), excluding those of heading 93.07.**

93040000 Other arms (for example, spring, air or gas guns and pistols,

truncheons), excluding those of heading 9307

10 B10

**9305 Parts and accessories of articles of headings 93.01 to 93.04.**

**930510 Of revolvers or pistols**

93051000 Of revolvers or pistols 10 B10

Of shotguns or rifles of heading 93.03:

**930521 Shotgun barrels**

93052100 Shotgun barrels 10 B10

**930529 Other**

93052900 Other 10 B10

Other:

**930591 Of military weapons of heading 93.01**

93059100 Of military weapons of heading 9301 10 B10

**930599 Other**

93059900 Other 10 B10

**9306 Bombs, grenades, torpedoes, mines, missiles and similar**

**munitions of war and parts thereof; cartridges and other**

**ammunition and projectiles and parts thereof, including shot**

**and cartridge wads.**

Shotgun cartridges and parts thereof; air gun pellets:

**930621 Cartridges**

93062100 Cartridges 10 B10

**930629 Other**

93062900 Other 10 B10

**930630 Other cartridges and parts thereof**

93063000 Other cartridges and parts thereof 10 B10

**930690 Other**

93069000 Other 10 B10

**9307 Swords, cutlasses, bayonets, lances and similar arms and**

**parts thereof and scabbards and sheaths therefor.**

93070000 Swords, cutlasses, bayonets, lances and similar arms and parts

thereof and scabbards and sheaths therefor

10 B10

**9401 Seats (other than those of heading 94.02), whether or not**

**convertible into beds, and parts thereof.**

**940110 Seats of a kind used for aircraft**

94011000 Seats of a kind used for aircraft 10 B10

702

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**940120 Seats of a kind used for motor vehicles**

94012000 Seats of a kind used for motor vehicles 10 B10

**940130 Swivel seats with variable height adjustment**

94013000 Swivel seats with variable height adjustment 10 B10

**940140 Seats other than garden seats or camping equipment,**

**convertible into beds**

94014000 Seats other than garden seats or camping equipment, convertible

into beds

10 B10

Seats of cane, osier, bamboo or similar materials:

**940151 Of bamboo or rattan**

94015100 Of bamboo or rattan 10 B10

**940159 Other**

94015900 Other 10 B10

Other seats, with wooden frames:

**940161 Upholstered**

94016100 Upholstered 10 B10

**940169 Other**

94016900 Other 10 B10

Other seats, with metal frames:

**940171 Upholstered**

94017100 Upholstered 10 B10

**940179 Other**

94017900 Other 10 B10

**940180 Other seats**

94018000 Other seats 10 B10

**940190 Parts**

94019000 Parts 10 B10

**9402 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.**

**940210 Dentists', barbers' or similar chairs and parts thereof**

94021010 Dentists' chairs and parts thereof 10 B10

94021090 Other 10 B10

**940290 Other**

94029010 Hospital beds with mechanical fittings 10 B10

94029020 Parts 10 B10

703

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

94029090 Other 10 B10

**9403 Other furniture and parts thereof.**

**940310 Metal furniture of a kind used in offices**

94031010 Of Steel 10 B10

94031090 Other 10 B10

**940320 Other metal furniture**

94032010 Of Steel 10 B10

94032090 Other 10 B10

**940330 Wooden furniture of a kind used in offices**

94033010 Cabinetware 10 B10

94033090 Other 10 B10

**940340 Wooden furniture of a kind used in the kitchen**

94034000 Wooden furniture of a kind used in the kitchen 10 B10

**940350 Wooden furniture of a kind used in the bedroom**

94035010 Bed stead 10 B10

94035090 Other 10 B10

**940360 Other wooden furniture**

94036000 Other wooden furniture 10 B10

**940370 Furniture of plastics**

94037000 Furniture of plastics X

Furniture of other materials, including cane, osier, bamboo or

similar materials:

**940381 Of bamboo or rattan**

94038100 Of bamboo or rattan 10 B10

**940389 Other**

94038900 Other 10 B10

**940390 Parts**

94039000 Parts 10 B10

**9404 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.**

**940410 Mattress supports**

94041000 Mattress supports 10 B10

Mattresses:

**940421 Of cellular rubber or plastics, whether or not covered**

94042110 Of rubber 10 B10

704

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

94042190 Of plastic 10 B10

**940429 Of other materials**

94042910 Spring interior 10 B10

94042990 Other 10 B10

**940430 Sleeping bags**

94043010 Filled with feathers or down 10 B10

94043090 Other 10 B10

**940490 Other**

Quilts:

94049011 Filled with feathers or down 10 B10

94049019 Other 10 B10

Other:

94049091 Filled with feathers or down 10 B10

94049099 Other 10 B10

**9405 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.**

**940510 Chandeliers and other electric ceiling or wall lighting fittings,**

**excluding those of a kind used for lighting public open spaces**

**or thoroughfares**

94051010 Hanging lamps, complete fittings 10 B10

94051020 Wall lamps 10 B10

94051090 Other 10 B10

**940520 Electric table, desk, bedside or floor-standing lamps**

94052010 Table lamps, complete fittings 10 B10

94052090 Other 10 B10

**940530 Lighting sets of a kind used for Christmas trees**

94053000 Lighting sets of a kind used for Christmas trees 10 B10

**940540 Other electric lamps and lighting fittings**

94054010 Searchlights and sportlights 10 B10

94054090 Other 10 B10

**940550 Non-electrical lamps and lighting fittings**

94055010 Hurricane lanterns 10 B10

94055020 Miner's safety lamps 10 B10

Oil pressure lamps:

94055031 Kerosene pressure lanterns 10 B10

705

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

94055039 Other 10 B10

94055040 Solar lanterns or lamps 10 B10

Other oil lamps:

94055051 Metal 10 B10

94055059 Other 10 B10

**940560 Illuminated signs, illuminated name-plates and the like**

94056010 Of plastic 10 B10

94056090 Of other materials 10 B10

Parts:

**940591 Of glass**

94059100 Of glass 10 B10

**940592 Of plastics**

94059200 Of plastics 10 B10

**940599 Other**

94059900 Other 10 B10

**9406 Prefabricated buildings.**

**940600 Prefabricated buildings**

Green houses:

94060011 Green house - in ready to assemble sets 10 B10

94060019 Other 10 B10

Other:

94060091 Prefabricated housing material 10 B10

94060092 Prefabricated construction for cold storage 10 B10

94060093 Silos for storing ensilage 10 B10

94060099 Other 10 B10

**9503 Tricycles, scooters, pedal cars and similar wheeled toys;**

**dolls' carriages; dolls; other toys; reduced-size ("scale")**

**models and similar recreational models, working or not;**

**puzzles of all kinds.**

**950300 Tricycles, scooters, pedal cars and similar wheeled toys;**

**dolls' carriages; dolls; other toys; reduced-size ("scale")**

**models and similar recreational models, working or not;**

**puzzles of all kinds**

95030010 Of wood 10 B10

95030020 Of metal 10 B10

95030030 Of plastics 10 B10

95030090 Other 10 B10

706

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**9504 Articles for funfair, table or parlour games, including**

**pintables, billiards, special tables for casino games and**

**automatic bowling alley equipment.**

**950410 Video games of a kind used with a television receiver**

95041000 Video games of a kind used with a television receiver 10 B10

**950420 Articles and accessories for billiards of all kinds**

95042000 Articles and accessories for billiards of all kinds 10 B10

**950430 Other games, operated by coins, banknotes, bank cards,**

**tokens or by other means of payment, other than bowling**

**alley equipment**

95043010 Other games,operated by coins,bank notes,bank cards,tokens or

by other means of payment,other than bowling alley equipment

10 B10

95043020 Carom Board,with or without coins and strikers 10 B10

95043090 Other 10 B10

**950440 Playing cards**

95044000 Playing cards 10 B10

**950490 Other**

95049010 Chess set, all types 10 B10

95049090 Other 10 B10

**9505 Festive, carnival or other entertainment articles, including**

**conjuring tricks and novelty jokes.**

**950510 Articles for Christmas festivities**

95051000 Articles for Christmas festivities 10 B10

**950590 Other**

95059010 Magical equipments 10 B10

95059090 Other 10 B10

**9506 Articles and equipment for general physical exercise,**

**gymnastics, athletics, other sports (including table-tennis) or**

**outdoor games, not specified or included elsewhere in this**

**Chapter; swimming pools and paddling pools.**

Snow-skis and other snow-ski equipment:

**950611 Skis**

95061100 Skis 10 B10

**950612 Ski-fastenings (ski-bindings)**

95061200 Ski-fastenings (ski-bindings) 10 B10

**950619 Other**

95061900 Other 10 B10

Water-skis, surf-boards, sailboards and other water-sport

equipment:

707

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**950621 Sailboards**

95062100 Sailboards 10 B10

**950629 Other**

95062900 Other 10 B10

Golf clubs and other golf equipment:

**950631 Clubs, complete**

95063100 Clubs, complete 10 B10

**950632 Balls**

95063200 Balls 10 B10

**950639 Other**

95063900 Other 10 B10

**950640 Articles and equipment for table-tennis**

95064000 Articles and equipment for table-tennis 10 B10

Tennis, badminton or similar rackets, whether or not strung:

**950651 Lawn-tennis rackets, whether or not strung**

95065100 Lawn-tennis rackets, whether or not strung 10 B10

**950659 Other**

95065910 Squash or racketball badminton rackets, whether or not strung 10 B10

95065990 Other 10 B10

Balls, other than golf balls and table-tennis balls:

**950661 Lawn-tennis balls**

95066100 Lawn-tennis balls 10 B10

**950662 Inflatable**

95066210 Football 10 B10

95066220 Volley ball 10 B10

95066230 Basket ball 10 B10

95066290 Other 10 B10

**950669 Other**

95066910 Hockey ball 10 B10

95066920 Cricket ball 10 B10

95066930 Golf ball 10 B10

95066940 Rugby ball 10 B10

95066990 Other 10 B10

**950670 Ice skates and roller skates, including skating boots with**

**skates attached**

95067000 Ice skates and roller skates, including skating boots with skates

attached

10 B10

Other:

708

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**950691 Articles and equipment for general physical exercise,**

**gymnastics or athletics**

95069110 Boxing equipment 10 B10

95069190 Other 10 B10

**950699 Other**

95069910 Badminton shuttle cocks 10 B10

95069920 Leg pads and bats for cricket 10 B10

95069930 Shoulder pads for football 10 B10

95069940 Hockey sticks and blades 10 B10

95069950 Polo sticks including blades, shafts and heads 10 B10

95069960 Sports net 10 B10

95069970 Tennis and badminton racket pressures 10 B10

95069980 Shin-guards and elbow or shoulders pads excluding those for

football; waist,thigh and hip protective equipment

10 B10

95069990 Other 10 B10

**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 92.08 or 97.05) and similar**

**hunting or shooting requisites.**

**950710 Fishing rods**

95071000 Fishing rods 10 B10

**950720 Fish-hooks, whether or not snelled**

95072000 Fish-hooks, whether or not snelled 10 B10

**950730 Fishing reels**

95073000 Fishing reels 10 B10

**950790 Other**

95079010 Fish landing and butterfly nets 10 B10

95079090 Other 10 B10

**9508 Roundabouts, swings, shooting galleries and other**

**fairground amusements; travelling circuses and travelling**

**menageries; travelling theatres.**

**950810 Travelling circuses and travelling menageries**

95081000 Travelling circuses and travelling menageries 10 B10

**950890 Other**

95089000 Other 10 B10

**9601 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).**

709

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**960110 Worked ivory and articles of ivory**

96011000 Worked ivory and articles of ivory 10 B10

**960190 Other**

96019010 Worked tortoise-shell and articles thereof 10 B10

96019020 Worked mother-of-pearl and articles thereof 10 B10

96019030 Worked bone (excluding whale bone) and articles thereof 10 B10

96019040 Worked horn, coral and other animal carving material and articles

thereof

10 B10

96019090 Other 10 B10

**9602 Worked vegetable or mineral carving material and articles**

**of these materials; moulded or carved articles of wax, of**

**stearin, of natural gums or natural resins or of modelling**

**pastes, and other moulded or carved articles, not elsewhere**

**specified or included; worked, unhardened gelatin (except**

**gelatin of heading 35.03) and articles of unhardened gelatin.**

**960200 Worked vegetable or mineral carving material and articles**

**of these materials; moulded or carved articles of wax, of**

**stearin, of natural gums or natural resins or of modelling**

**pastes, and other moulded or carved articles, not elsewhere**

**specified or included; worked, unhardened gelatin (except**

**gelatin of heading 35.03) and articles of unhardened gelatin**

96020010 Worked vegetable carving material and articles thereof 10 B10

96020020 Moulded or carved articles of wax, stearin, natural gums and

resins and other moulded or carved articles

10 B10

96020030 Gelatin capsules, empty 10 B10

96020040 Other articles of unhardened gelatin 10 B10

96020090 Other 10 B10

**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).**

**960310 Brooms and brushes, consisting of twigs or other vegetable**

**materials bound together, with or without handles**

96031000 Brooms and brushes, consisting of twigs or other vegetable

materials, bound together, with or without handles

10 B10

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:

710

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**960321 Tooth brushes, including dental-plate brushes**

96032100 Tooth brushes, including dental-plate brushes 10 B10

**960329 Other**

96032900 Other 10 B10

**960330 Artists' brushes, writing brushes and similar brushes for the**

**application of cosmetics**

96033010 Artist brushes 10 B10

96033020 Brushes for the application of cosmetics 10 B10

96033090 Other 10 B10

**960340 Paint, distemper, varnish or similar brushes (other than**

**brushes of subheading 9603.30); paint pads and rollers**

96034010 Paint, distemper, varnish or similar brushes (other than brushes of

sub-heading 9603 30);

10 B10

96034020 Paint pads and rollers 10 B10

**960350 Other brushes constituting parts of machines, appliances or**

**vehicles**

96035000 Other brushes constituting parts of machines, appliances or

vehicles

10 B10

**960390 Other**

96039000 Other 10 B10

**9604 Hand sieves and hand riddles.**

96040000 Hand sieves and hand riddles 10 B10

**9605 Travel sets for personal toilet, sewing or shoe or clothes**

**cleaning.**

**960500 Travel sets for personal toilet, sewing or shoe or clothes**

**cleaning**

96050010 For personal toilet 10 B10

96050090 Other 10 B10

**9606 Buttons, press-fasteners, snap-fasteners and press-studs,**

**button moulds and other parts of these articles; button**

**blanks.**

**960610 Press-fasteners, snap-fasteners and press-studs and parts**

**therefore**

96061010 Press-fasteners, snap-fasteners and press-studs 10 B10

96061020 Parts 10 B10

Buttons:

**960621 Of plastics, not covered with textile material**

96062100 Of plastics, not covered with textile material 10 B10

**960622 Of base metal, not covered with textile material**

711

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

96062200 Of base metals, not covered with textile material 10 B10

**960629 Other**

96062910 Button of coconut shell or wood 10 B10

96062990 Other 10 B10

**960630 Button moulds and other parts of buttons; button blanks**

96063010 Button blanks 10 B10

96063090 Other 10 B10

**9607 Slide fasteners and parts thereof.**

Slide fasteners:

**960711 Fitted with chain scoops of base metal**

96071110 Zip fasteners 10 B10

96071190 Other 10 B10

**960719 Other**

96071910 Zip fasteners 10 B10

96071990 Other 10 B10

**960720 Parts**

96072000 Parts 10 B10

**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-holders,**

**pencil-holders and similar holders; parts (including caps and**

**clips) of the foregoing articles, other than those of heading**

**96.09.**

**960810 Ball point pens**

96081010 With liquid ink(for rolling ball pen) 10 B10

96081090 Other 10 B10

**960820 Felt tipped and other porous-tipped pens and markers**

96082000 Felt tipped and other porous-tipped pens and markers 10 B10

Fountain pens, stylograph pens and other pens:

**960831 Indian ink drawing pens**

96083110 Stylograph pens 10 B10

96083190 Other 10 B10

**960839 Other**

96083910 High value writing instruments including fountain pens and ball

point pens (US $ 100 and above c.i.f. per unit)

10 B10

96083920 With body or cap of precious metal or rolled precious metal 10 B10

Other fountain pen:

96083931 With body or cap of precious metal or rolled precious metal 10 B10

712

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

96083939 Other 10 B10

Other:

96083991 With body or cap of precious metal or rolled precious metal 10 B10

96083999 Other 10 B10

**960840 Propelling or sliding pencils**

96084000 Propelling or sliding pencils 10 B10

**960850 Sets of articles from two or more of the foregoing**

**subheadings**

96085000 Sets of articles from two or more of the foregoing sub-headings 10 B10

**960860 Refills for ball point pens, comprising the ball point and inkreservoir**

96086010 With liquid ink(For rolling ball-pen) 10 B10

96086090 Other 10 B10

Other:

**960891 Pen nibs and nib points**

96089110 Nib points for pen 10 B10

96089120 Nibs of wool felt or plastics for use in the manufacture of porous

tip pen or markers

10 B10

96089130 Other pen nibs 10 B10

Other:

96089191 Of metal 10 B10

96089199 Other 10 B10

**960899 Other**

96089910 Pen holders, pencil holders and similar holders 10 B10

96089990 Other 10 B10

**9609 Pencils (other than pencils of heading 96.08), crayons, pencil**

**leads, pastels, drawing charcoals, writing or drawing chalks**

**and tailors' chalks.**

**960910 Pencils and crayons, with leads encased in a rigid sheath**

96091000 Pencils and crayons, with leads encased in a rigid sheath 10 B10

**960920 Pencil leads, black or coloured**

96092000 Pencil leads, black or coloured 10 B10

**960990 Other**

96099010 Slate pencils 10 B10

96099020 Other pencils 10 B10

96099030 Pastels, drawing charcoals and writing or drawing chalks and

tailors chalks

10 B10

96099090 Other 10 B10

713

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**9610 Slates and boards, with writing or drawing surfaces, whether**

**or not framed.**

96100000 Slates and boards, with writing or drawing surfaces, whether or

not framed

10 B10

**9611 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.**

96110000 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

10 B10

**9612 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.**

**961210 Ribbons**

96121010 Computer printer ribbon 10 B10

96121020 Ribbon for typewriters,other than electronic and similar machines 10 B10

96121030 Ribbon for electronic typewriter 10 B10

96121090 Other 10 B10

**961220 Ink-pads**

96122000 Ink-pads 10 B10

**9613 Cigarette lighters and other lighters, whether or not**

**mechanical or electrical, and parts thereof other than flints**

**and wicks.**

**961310 Pocket lighters, gas fuelled, non-refillable**

96131000 Pocket lighters, gas fuelled, non-refillable 10 B10

**961320 Pocket lighters, gas fuelled, refillable**

96132000 Pocket lighters, gas fuelled, refillable 10 B10

**961380 Other lighters**

96138010 Electronic 10 B10

96138090 Other 10 B10

**961390 Parts**

96139000 Parts 10 B10

**9614 Smoking pipes (including pipe bowls) and cigar or cigarette**

**holders, and parts thereof.**

714

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

96140000 Smoking pipes (including pipe bowls) and cigar or cigarette

holders, and parts thereof

10 B10

**9615 Combs, hair-slides and the like; hairpins, curling pins,**

**curling grips, hair-curlers and the like, other than those of**

**heading 85.16, and parts thereof.**

Combs, hair-slides and the like:

**961511 Of hard rubber or plastics**

96151100 Of hard rubber or plastics 10 B10

**961519 Other**

96151900 Other 10 B10

**961590 Other**

96159000 Other 10 B10

**9616 Scent sprays and similar toilet sprays, and mounts and heads**

**therefor; powder-puffs and pads for the application of**

**cosmetics or toilet preparations.**

**961610 Scent sprays and similar toilet sprays, and mounts and heads**

**therefor**

96161010 Scent sprays and similar toilet sprays 10 B10

96161020 Mounts and heads 10 B10

**961620 Powder-puffs and pads for the application of cosmetics or**

**toilet preparations**

96162000 Powder-puffs and pads for the application of cosmetics or toilet

preparations

10 B10

**9617 Vacuum flasks and other vacuum vessels, complete with**

**cases; parts thereof other than glass inners.**

**961700 Vacuum flasks and other vacuum vessels, complete with**

**cases; parts thereof other than glass inners**

Vacuum flasks and other vacuum vessels, complete with case:

96170011 Vacuum flasks having a capacity not exceeding 0.75 litre 10 B10

96170012 Vacuum flasks having a capacity exceeding 0.75 litre 10 B10

96170013 Casserol and any other vacuum containers 10 B10

96170019 Other 10 B10

96170090 Parts (other than glass inners) 10 B10

**9618 Tailors' dummies and other lay figures; automata and other**

**animated displays used for shop window dressing.**

96180000 Tailors' dummies and other lay figures; automata and other

animated displays used for shop window dressing

10 B10

715

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**9701 Paintings, drawings and pastels, executed entirely by hand,**

**other than drawings of heading 49.06 and other than handpainted**

**or hand-decorated manufactured articles; collages**

**and similar decorative plaques.**

**970110 Paintings, drawings and pastels**

97011010 Madhubani paintings (on textiles) 10 B10

97011020 Kalamkari paintings (on textiles) 10 B10

97011030 Rajasthani paintings (on textiles) 10 B10

97011090 Other 10 B10

**970190 Other**

97019091 Domestic articles of wood (hand decorated ) 10 B10

97019092 Restaurant decoration of plastics 10 B10

97019099 Other 10 B10

**9702 Original engravings, prints and lithographs.**

97020000 Original engravings, prints and lithographs 10 B10

**9703 Original sculptures and statuary, in any material.**

**970300 Original sculptures and statuary, in any material**

97030010 Original sculptures and statuary, in metal 10 B10

97030020 Original sculptures and statuary, in stone 10 B10

97030090 Original sculptures and statuary, in other materials 10 B10

**9704 Postage or revenue stamps, stamp-postmarks, first-day**

**covers, postal stationery (stamped paper), and the like, used**

**or unused, other than those of heading 49.07.**

**970400 Postage or revenue stamps, stamp-postmarks, first-day**

**covers, postal stationery (stamped paper), and the like, used**

**or unused, other than those of heading 49.07**

97040010 Used postal stamp A

97040020 Used or unused first-day covers for philatelists A

97040090 Other A

**9705 Collections and collectors' pieces of zoological, botanical,**

**mineralogical, anatomical, historical, archaeological,**

**palaeontological, ethnographic or numismatic interest.**

**970500 Collections and collectors' pieces of zoological, botanical,**

**mineralogical, anatomical, historical, archaeological,**

**palaeontological, ethnographic or numismatic interest**

97050010 Stuffed animals and birds (taxidermy) 10 B10

97050090 Other 10 B10

**9706 Antiques of an age exceeding one hundred years.**

97060000 Antiques of an age exceeding one hundred years 10 B10

716

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

**9801 All items of machinery including prime movers, instruments,**

**apparatus and appliances, control gear and transmission**

**equipment, auxiliary equipment (including those required**

**for research and development purposes, testing and quality**

**control), as well as all components (whether finished or not)**

**or raw materials for the manufacture of aforesaid items and**

**their components, required for the initial setting up of a unit,**

**or the substantial expansion of an existing unit, of a**

**specified: 1)industrial plant, 2)irrigation project, 3) power**

**project, 4)mining project. 5)project for the exploration for oil**

**or other minerals, and 6)such other projects as the Central**

**Government may, having regard to the economic**

**development of the country notify in the Official Gazette in**

**this behalf; and spare parts, other raw materials (including**

**semi-finished material) or consumable stores not exceeding**

**10% value of the goods specified above provided that such**

**spare parts, raw materials or consumable stores are essential**

**for the maintenance of the plant or project mentioned in (1)**

**to (6) above.**

**980100 All items of machinery including prime movers, instruments,**

**apparatus and appliances, control gear and transmission**

**equipment, auxiliary equipment (including those required**

**for research and development purposes, testing and quality**

**control), as well as all components (whether finished or not)**

**or raw materials for the manufacture of aforesaid items and**

**their components, required for the initial setting up of a unit,**

**or the substantial expansion of an existing unit, of a**

**specified: 1)industrial plant, 2)irrigation project, 3) power**

**project, 4)mining project. 5)project for the exploration for oil**

**or other minerals, and 6)such other projects as the Central**

**Government may, having regard to the economic**

**development of the country notify in the Official Gazette in**

**this behalf; and spare parts, other raw materials (including**

**semi-finished material) or consumable stores not exceeding**

**10% value of the goods specified above provided that such**

**spare parts, raw materials or consumable stores are essential**

**for the maintenance of the plant or project mentioned in (1)**

**to (6) above**

Machinery:

98010011 For industrial plant project 7.5 B10

717

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

98010012 For irrigation plant 7.5 B10

98010013 For power project 7.5 B10

98010014 For mining project 7.5 B10

98010015 Project for exploration of oil or other minerals 7.5 B10

98010019 For other projects 7.5 B10

98010020 Components (whether or not finished or not) or raw materials for

the manufacture of aforesaid items required for the initial setting

up of a unit or the substantial expansion of a unit

7.5 B10

98010030 Spare parts and other raw materials (including semi-finished

materials) or consumable stores for the maintenance of plant or

project

7.5 B10

718

719

Part 3

Schedule of Japan

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Chapter 1 Live animals

01.01 Live horses, asses, mules and hinnies.

0101.10 - Pure-bred breeding animals:

Horses:

Certified as being those other than Thoroughbred,

Thoroughbred-grade, Arab, Anglo-Arab or Arabgrade

horses (hereinafter referred to as “light-breed

horses”) in accordance with the provisions of a

Cabinet Order

A

Other:

“Light-breed horses” certified as being those used

for purposes other than horse-race and as being not

pregnant in accordance with the provisions of a

Cabinet Order

A

Other

X

Asses, mules and hinnies

A

0101.90 - Other:

Horses:

Certified as being those other than “light-breed

horses” in accordance with the provisions of a

Cabinet Order

A

Other:

“Light-breed horses” certified as being those used

for purposes other than horse-race and as being not

pregnant in accordance with the provisions of a

Cabinet Order

A

Other

X

Asses, mules and hinnies

A

01.02 Live bovine animals.

0102.10 - Pure-bred breeding animals

A

0102.90 - Other:

Buffaloes

A

Other

X

720

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

01.03 Live swine.

0103.10 - Pure-bred breeding animals

A

- Other:

0103.91 -- Weighing less than 50kg

X

0103.92 -- Weighing 50kg or more

X

01.04 Live sheep and goats.

A

01.05 Live poultry, that is to say, fowls of the species *Gallus*

*domesticus*, ducks, geese, turkeys and guinea fowls.

A

01.06 Other live animals.

A

Chapter 2 Meat and edible meat offal

02.01 Meat of bovine animals, fresh or chilled.

X

02.02 Meat of bovine animals, frozen.

X

02.03 Meat of swine, fresh, chilled or frozen.

- Fresh or chilled:

0203.11 -- Carcasses and half-carcasses:

Of wild boars

A

Other

X

0203.12 -- Hams, shoulders and cuts thereof, with bone in:

Of wild boars

A

Other

X

0203.19 -- Other:

Of wild boars

A

Other

X

- Frozen:

0203.21 -- Carcasses and half-carcasses:

Of wild boars

A

Other

X

0203.22 -- Hams, shoulders and cuts thereof, with bone in:

Of wild boars

A

721

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

X

0203.29 -- Other:

Of wild boars

A

Other

X

02.04 Meat of sheep or goats, fresh, chilled or frozen.

A

0205.00 Meat of horses, asses, mules or hinnies, fresh, chilled or

frozen.

A

02.06 Edible offal of bovine animals, swine, sheep, goats, horses,

asses, mules or hinnies, fresh, chilled or frozen.

0206.10 - Of bovine animals, fresh or chilled

X

- Of bovine animals, frozen:

0206.21 -- Tongues

X

0206.22 -- Livers

X

0206.29 -- Other

X

0206.30 - Of swine, fresh or chilled:

Of wild boars

A

Other

X

- Of swine, frozen:

0206.41 -- Livers:

Of wild boars

A

Other

X

0206.49 -- Other:

Of wild boars

A

Other

X

0206.80 - Other, fresh or chilled

A

0206.90 - Other, frozen

A

02.07 Meat and edible offal, of the poultry of heading 01.05, fresh,

chilled or frozen.

- Of fowls of the species *Gallus domesticus*:

0207.11 -- Not cut in pieces, fresh or chilled

X

0207.12 -- Not cut in pieces, frozen

X

722

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

0207.13 -- Cuts and offal, fresh or chilled

X

0207.14 -- Cuts and offal, frozen:

Livers

A

Other

X

- Of turkeys:

0207.24 -- Not cut in pieces, fresh or chilled

A

0207.25 -- Not cut in pieces, frozen

A

0207.26 -- Cuts and offal, fresh or chilled

A

0207.27 -- Cuts and offal, frozen

A

- Of ducks, geese or guinea fowls:

0207.32 -- Not cut in pieces, fresh or chilled:

Of ducks

9.6% B10

Other

A

0207.33 -- Not cut in pieces, frozen

A

0207.34 -- Fatty livers, fresh or chilled

A

0207.35 -- Other, fresh or chilled:

Of ducks 9.6% B10

Other A

0207.36 -- Other, frozen

A

02.08 Other meat and edible meat offal, fresh, chilled or frozen.

A

0209.00 Pig fat, free of lean meat, and poultry fat, not rendered or

otherwise extracted, fresh, chilled, frozen, salted, in brine,

dried or smoked.

A

02.10 Meat and edible meat offal, salted, in brine, dried or

smoked; edible flours and meals of meat or meat offal.

- Meat of swine:

0210.11 -- Hams, shoulders and cuts thereof, with bone in

X

0210.12

-- Bellies (streaky) and cuts thereof X

0210.19 -- Other

X

0210.20 - Meat of bovine animals

X

723

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

- Other, including edible flours and meals of meat or meat

offal:

0210.91 -- Of primates A

0210.92 -- Of whales, dolphins and porpoises (mammals of the

order Cetacea); of manatees and dugongs (mammals of

the order Sirenia)

4.2% B10

0210.93 -- Of reptiles (including snakes and turtles)

A

0210.99 -- Other X

Chapter 3 Fish and crustaceans, molluscs and other aquatic

invertebrates

03.01 Live fish.

0301.10 - Ornamental fish:

Carp and gold-fish

3.5% B7

Other

A

- Other live fish:

0301.91 -- Trout (*Salmo trutta*, *Oncorhynchus mykiss*,

*Oncorhynchus clarki*, *Oncorhynchus aguabonita*,

*Oncorhynchus gilae*, *Oncorhynchus apache* and

*Oncorhynchus chrysogaster*):

Fry for fish culture

A

Other

3.5% B10

0301.92 -- Eels (*Anguilla spp.*):

Fry for fish culture

A

Other

X

0301.93 -- Carp:

Fry for fish culture

A

Other

3.5% B10

0301.94 -- Bluefin tunas (*Thunnus thynnus*):

Fry for fish culture

A

Other

X

0301.95 -- Southern bluefin tunas (*Thunnus maccoyii*):

Fry for fish culture

A

Other

X

724

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

0301.99 -- Other:

Fry for fish culture

A

Other

X

03.02 Fish, fresh or chilled, excluding fish fillets and other fish

meat of heading 03.04.

- Salmonidae, excluding livers and roes:

0302.11 -- Trout (*Salmo trutta*, *Oncorhynchus mykiss*,

*Oncorhynchus clarki*, *Oncorhynchus aguabonita*,

*Oncorhynchus gilae*, *Oncorhynchus apache* and

*Oncorhynchus chrysogaster*)

X

0302.12 -- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus*

*gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus*

*tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus*

*masou* and *Oncorhynchus rhodurus*), Atlantic salmon

(*Salmo salar*) and Danube salmon (*Hucho hucho*)

X

0302.19 -- Other

X

- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*,

*Soleidae*, *Scophthalmidae* and *Citharidae*), excluding

livers and roes:

0302.21 -- Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus*

*hippoglossus*, *Hippoglossus stenolepis*)

3.5% B10

0302.22 -- Plaice (*Pleuronectes platessa*)

3.5% B10

0302.23 -- Sole (*Solea spp.*)

3.5% B10

0302.29 -- Other

3.5% B10

- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied

bonito (*Euthynnus (Katsuwonus) pelamis*), excluding

livers and roes:

0302.31 -- Albacore or longfinned tunas (*Thunnus alalunga*)

X

0302.32 -- Yellowfin tunas (*Thunnus albacares*)

X

0302.33 -- Skipjack or stripe-bellied bonito

X

0302.34 -- Bigeye tunas (*Thunnus obesus*)

X

0302.35 -- Bluefin tunas (*Thunnus thynnus*)

X

0302.36 -- Southern bluefin tunas (*Thunnus maccoyii*)

X

0302.39 -- Other X

0302.40 - Herrings (*Clupea harengus*, *Clupea pallasii*), excluding

livers and roes

X

725

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

0302.50 - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus*

*macrocephalus*), excluding livers and roes

X

- Other fish, excluding livers and roes:

0302.61 -- Sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella

(*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*):

Of *Sardinops spp.*

X

Other

3.5% B10

0302.62 -- Haddock (*Melanogrammus aeglefinus*)

3.5% B10

0302.63 -- Coalfish (*Pollachius virens*)

3.5% B10

0302.64 -- Mackerel (*Scomber scombrus*, *Scomber australasicus*,

*Scomber japonicus*)

X

0302.65 -- Dogfish and other sharks

2.5% B10

0302.66 -- Eels (*Anguilla spp.*)

3.5% B10

0302.67 -- Swordfish (*Xiphias gladius*)

X

0302.68 -- Toothfish (*Dissostichus spp.*)

X

0302.69 -- Other:

Nishin (*Clupea spp.*), Tara (*Gadus spp.*, *Theragra spp.*

and *Merluccius spp.*), Buri (*Seriola spp.*), Saba

(*Scomber spp.*), Iwashi (*Etrumeus spp.* and *Engraulis*

*spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and

Samma (*Cololabis spp.*)

X

Other:

Barracouta (*Sphyraenidae* and *Gempylidae*), kingclip

and sea breams

2% B7

Other:

Fugu

3.5% B10

Other

X

0302.70 - Livers and roes:

Hard roes of Nishin (*Clupea spp.*)

5.6% B10

Other

X

03.03 Fish, frozen, excluding fish fillets and other fish meat of

heading 03.04.

726

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus*

*gorbuscha, Oncorhynchus keta, Oncorhynchus*

*tschawytscha, Oncorhynchus kisutch, Oncorhynchus*

*masou* and *Oncorhynchus rhodurus*), excluding livers and

roes:

0303.11 -- Sockeye salmon (red salmon) (*Oncorhynchus nerka*)

X

0303.19 -- Other

X

- Other salmonidae, excluding livers and roes:

0303.21 -- Trout (*Salmo trutta*, *Oncorhynchus mykiss*,

*Oncorhynchus clarki*, *Oncorhynchus aguabonita*,

*Oncorhynchus gilae*, *Oncorhynchus apache* and

*Oncorhynchus chrysogaster*)

X

0303.22 -- Atlantic salmon (*Salmo salar*) and Danube salmon

(*Hucho hucho*)

X

0303.29 -- Other

X

- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*,

*Soleidae*, *Scophthalmidae* and *Citharidae*), excluding

livers and roes:

0303.31 -- Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus*

*hippoglossus*, *Hippoglossus stenolepis*)

3.5% B10

0303.32 -- Plaice (*Pleuronectes platessa*)

3.5%

B10

0303.33 -- Sole (*Solea spp.*)

3.5% B10

0303.39 -- Other

3.5% B10

- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied

bonito (*Euthynnus (Katsuwonus) pelamis*), excluding

livers and roes:

0303.41 -- Albacore or longfinned tunas (*Thunnus alalunga*)

X

0303.42 -- Yellowfin tunas (*Thunnus albacares*)

X

0303.43 -- Skipjack or stripe-bellied bonito

X

0303.44 -- Bigeye tunas (*Thunnus obesus*)

X

0303.45 -- Bluefin tunas (*Thunnus thynnus*)

X

0303.46 -- Southern bluefin tunas (*Thunnus maccoyii*)

X

0303.49 -- Other

X

- Herrings (*Clupea harengus*, *Clupea pallasii*) and cod

(*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*),

excluding livers and roes:

0303.51 -- Herrings (*Clupea harengus*, *Clupea pallasii*)

X

727

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

0303.52 -- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus*

*macrocephalus*)

X

- Swordfish (*Xiphias gladius*) and toothfish (*Dissostichus*

*spp.*), excluding livers and roes:

0303.61 -- Swordfish (*Xiphias gladius*)

X

0303.62 -- Toothfish (*Dissostichus spp.*)

X

- Other fish, excluding livers and roes:

0303.71 -- Sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella

(*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*):

Of *Sardinops spp.*

X

Other

3.5% B10

0303.72 -- Haddock (*Melanogrammus aeglefinus*)

3.5% B10

0303.73 -- Coalfish (*Pollachius virens*)

3.5% B10

0303.74 -- Mackerel (*Scomber scombrus*, *Scomber australasicus*,

*Scomber japonicus*)

X

0303.75 -- Dogfish and other sharks

2.5% B10

0303.76 -- Eels (*Anguilla spp.*)

3.5% B10

0303.77 -- Sea bass (*Dicentrarchus labrax*, *Dicentrarchus*

*punctatus*)

3.5% B10

0303.78 -- Hake (*Merluccius spp.*, *Urophycis spp.*):

Of *Merluccius spp.*

X

Of *Urophycis spp.*

3.5% B10

0303.79 -- Other:

Nishin (*Clupea spp.*), Tara (*Gadus spp.* and *Theragra*

*spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi

(*Etrumeus spp.* and *Engraulis spp.*), Aji (*Trachurus*

*spp.* and *Decapterus spp.*) and Samma (*Cololabis*

*spp.*)

X

Other:

Barracouta (*Sphyraenidae* and *Gempylidae*), kingclip

and sea breams:

Sea breams

2% B7

Other

2% B10

Shishamo

2.8% B10

728

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other:

Fugu, Menuke (*Sebastes spp.*), Sable fish,

Alfonsino and Sweetfish

3.5% B10

Other

X

0303.80 - Livers and roes:

Hard roes of Nishin (*Clupea spp.*)

4% B10

Other

X

03.04 Fish fillets and other fish meat (whether or not minced),

fresh, chilled or frozen.

- Fresh or chilled:

0304.11 -- Swordfish (*Xiphias gladius*)

X

0304.12 -- Toothfish (*Dissostichus spp.*)

X

0304.19 -- Other:

Fillets

X

Other:

Nishin (*Clupea spp*.), Tara (*Gadus spp*., *Theragra*

*spp*. and *Merluccius spp*.), Buri (*Seriola spp*.), Saba

(*Scomber spp*.), Iwashi (*Etrumeus spp., Sardinops*

*spp*. and *Engraulis spp*.), Aji (*Trachurus spp*. and

*Decapterus spp*.) and Samma (*Cololabis spp*.)

X

Other:

Barracouta (*Sphyraenidae* and *Gempylidae*),

king-clip and sea breams

2% B7

Dogfish and other sharks

2.5% B7

Other:

Bluefin tunas (*Thunnus thynnus*) and Southern

bluefin tunas (*Thunnus maccoyii*)

X

Other

3.5% B10

- Frozen fillets:

0304.21 -- Swordfish (*Xiphias gladius*)

X

0304.22 -- Toothfish (*Dissostichus spp.*)

X

0304.29 -- Other:

729

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Nishin (*Clupea spp.*), Tara (*Gadus spp.*, *Theragra spp.*

and *Merluccius spp.*), Buri (*Seriola spp.*), Saba

(*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops*

*spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and

*Decapterus spp.*) and Samma (*Cololabis spp.*)

X

Other:

Tunas (of the *genus Thunnus*), billfish and

salmonidae

X

Other

3.5% B10

- Other:

0304.91 -- Swordfish (*Xiphias gladius*)

X

0304.92 -- Toothfish (*Dissostichus spp.*)

X

0304.99 -- Other:

Nishin (*Clupea spp.*), Tara (*Gadus spp.*, *Theragra spp.*

and *Merluccius spp.*), Buri (*Seriola spp.*), Saba

(*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops*

*spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and

*Decapterus spp.*) and Samma (*Cololabis spp.*)

X

Other:

Barracouta *(Sphyraenidae* and *Gempylidae)*, kingclip

and sea breams

2% B7

Dogfish and other sharks

2.5% B7

Shishamo

2.8% B7

Other:

Bluefin tunas (*Thunnus thynnus*), Itoyori

(surimi) and Southern bluefin tunas (*Thunnus*

*maccoyii*)

X

Other

3.5% B10

03.05 Fish, dried, salted or in brine; smoked fish, whether or not

cooked before or during the smoking process; flours, meals

and pellets of fish, fit for human consumption.

0305.10 - Flours, meals and pellets of fish, fit for human

consumption

X

0305.20 - Livers and roes of fish, dried, smoked, salted or in brine:

Hard roes of Nishin (*Clupea spp.*) other than Nishin

roes on the tangles

8.4% B10

730

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Hard roes of Salmonidae and of Tara (*Gadus spp.*,

*Theragra spp.* and *Merluccius spp.*)

X

Nishin roes on the tangles

10% B10

Other

A

0305.30 - Fish fillets, dried, salted or in brine, but not smoked:

Salmonidae

X

Other:

Nishin (*Clupea spp.*), Tara (*Gadus spp.*, *Theragra*

*spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba

(*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops*

*spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and

*Decapterus spp.*) and Samma (*Cololabis spp.*)

X

Other

10.5% B10

- Smoked fish, including fillets:

0305.41 -- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus*

*gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus*

*tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus*

*masou* and *Oncorhynchus rhodurus*), Atlantic salmon

(*Salmo salar*) and Danube salmon (*Hucho hucho*)

X

0305.42 -- Herrings (*Clupea harengus*, *Clupea pallasii*)

10% B10

0305.49 -- Other

10% B10

- Dried fish, whether or not salted but not smoked:

0305.51 -- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus*

*macrocephalus*)

X

0305.59 -- Other

X

- Fish, salted but not dried or smoked and fish in brine:

0305.61 -- Herrings (*Clupea harengus*, *Clupea pallasii*)

X

0305.62 -- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus*

*macrocephalus*)

X

0305.63 -- Anchovies (*Engraulis spp.*)

X

0305.69 -- Other

X

03.06 Crustaceans, whether in shell or not, live, fresh, chilled,

frozen, dried, salted or in brine; crustaceans, in shell, cooked

by steaming or by boiling in water, whether or not chilled,

frozen, dried, salted or in brine; flours, meals and pellets of

crustaceans, fit for human consumption.

- Frozen:

731

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

0306.11 -- Rock lobster and other sea crawfish (*Palinurus spp.,*

*Panulirus spp., Jasus spp*.)

A

0306.12 -- Lobsters (*Homarus spp*.)

A

0306.13 -- Shrimps and prawns

A

0306.14 -- Crabs:

Tanner crabs (*Chionoecetes spp.*)

X

Other

4% B10

0306.19 -- Other, including flours, meals and pellets of crustaceans,

fit for human consumption:

Ebi

A

Other

7% B10

- Not frozen:

0306.21 -- Rock lobster and other sea crawfish (*Palinurus spp.,*

*Panulirus spp., Jasus spp*.):

Live, fresh or chilled

A

Other

4% B10

0306.22 -- Lobsters (*Homarus spp*.):

Live, fresh or chilled

A

Other

4% B10

0306.23 -- Shrimps and prawns:

Live, fresh or chilled

A

Other

4% B10

0306.24 -- Crabs:

Live, fresh or chilled:

Tanner crabs (*Chionoecetes spp*.)

X

Other

4% B10

Other

10% B10

0306.29 -- Other, including flours, meals and pellets of crustaceans,

fit for human consumption:

Live, fresh or chilled:

Ebi

A

732

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

7% B10

Other:

Ebi

4% B10

Other

10% B10

03.07 Molluscs, whether in shell or not, live, fresh, chilled, frozen,

dried, salted or in brine; aquatic invertebrates other than

crustaceans and molluscs, live, fresh, chilled, frozen, dried,

salted or in brine; flours, meals and pellets of aquatic

invertebrates other than crustaceans, fit for human

consumption.

0307.10 - Oysters

X

- Scallops, including queen scallops, of the genera *Pecten,*

*Chlamys* or *Placopecten*:

0307.21 -- Live, fresh or chilled

X

0307.29 -- Other

X

- Mussels (*Mytilus spp.*, *Perna spp.*):

0307.31 -- Live, fresh or chilled

7% B10

0307.39 -- Other:

Frozen

7% B10

Other

10% B10

- Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola*

*spp*.) and squid (*Ommastrephes spp.*, *Loligo spp.*,

*Nototodarus spp.*, *Sepioteuthis spp.*):

0307.41 -- Live, fresh or chilled

X

0307.49 -- Other

X

- Octopus (*Octopus spp.*):

0307.51 -- Live, fresh or chilled

X

0307.59 -- Other:

Frozen

5% B7

Other

10% B7

0307.60 - Snails, other than sea snails:

Live, fresh, chilled or frozen

7% B10

Other

10% B10

733

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

- Other, including flours, meals and pellets of aquatic

invertebrates other than crustaceans, fit for human

consumption:

0307.91 -- Live, fresh or chilled:

Live aquatic invertebrates other than crustaceans or

molluscs

A

Adductors of shellfish, cuttle fish and squid

X

Other:

Hard clam

X

Other:

Akagai ((bloody clam), live), sea urchins and

abalone

X

Jellyfish

7% B10

Other:

Baby clam and fresh water clam

X

Other:

Molluscs

X

Other

7% B10

0307.99 -- Other:

Frozen:

Adductors of shellfish, cuttle fish and squid

X

Sea urchins, jellyfish and sea cucumbers:

Sea urchins

X

Other

7% B10

Other:

Hard clam

3.5% B10

Other

X

Other:

Adductors of shellfish, cuttle fish and squid

X

Sea urchins, jellyfish and sea cucumbers:

Sea urchins

X

734

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

7% B10

Other:

Hard clam, salted or in brine

5.3% B10

Other:

Hard clam, dried

9% B10

Other

X

Chapter 4 Dairy produce; birds’ eggs; natural honey; edible products

of animal origin, not elsewhere specified or included

04.01 Milk and cream, not concentrated nor containing added

sugar or other sweetening matter.

X

04.02 Milk and cream, concentrated or containing added sugar or

other sweetening matter.

X

04.03 Buttermilk, curdled milk and cream, yogurt, kephir and

other fermented or acidified milk and cream, whether or not

concentrated or containing added sugar or other sweetening

matter or flavoured or containing added fruit, nuts or cocoa.

X

04.04 Whey, whether or not concentrated or containing added

sugar or other sweetening matter; products consisting of

natural milk constituents, whether or not containing added

sugar or other sweetening matter, not elsewhere specified or

included.

X

04.05 Butter and other fats and oils derived from milk; dairy

spreads.

X

04.06 Cheese and curd.

X

0407.00 Birds’ eggs, in shell, fresh, preserved or cooked:

For hatching

A

Other

X

04.08 Birds’ eggs, not in shell, and egg yolks, fresh, dried, cooked

by steaming or by boiling in water, moulded, frozen or

otherwise preserved, whether or not containing added sugar

or other sweetening matter.

X

0409.00 Natural honey.

X

0410.00 Edible products of animal origin, not elsewhere specified or

included.

A

Chapter 5 Products of animal origin, not elsewhere specified or

included

A

Chapter 6 Live trees and other plants; bulbs, roots and the like; cut

flowers and ornamental foliage

A

735

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Chapter 7 Edible vegetables and certain roots and tubers

07.01 Potatoes, fresh or chilled.

A

0702.00 Tomatoes, fresh or chilled.

3% B10

07.03 Onions, shallots, garlic, leeks and other alliaceous

vegetables, fresh or chilled.

0703.10 - Onions and shallots:

Onions:

Not more than 73.70 yen/kg in value for customs

duty

8.5% or the

difference

between

73.70 yen/kg

and the value

for customs

duty per

kilogram,

whichever is

the less

B15

More than 73.70 yen/kg in value for customs duty

A

Shallots

A

0703.20 - Garlic

3% B7

0703.90 - Leeks and other alliaceous vegetables:

Welsh onions (*Allium fistulosum L.*)

3% B10

Other

A

07.04 Cabbages, cauliflowers, kohlrabi, kale and similar edible

brassicas, fresh or chilled.

0704.10 - Cauliflowers and headed broccoli

A

0704.20 - Brussels sprouts

A

0704.90 - Other:

Broccoli

A

Other

3% B10

07.05 Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh

or chilled.

- Lettuce:

0705.11 -- Cabbage lettuce (head lettuce)

3% B10

0705.19 -- Other

3% B10

736

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

- Chicory:

0705.21 -- Witloof chicory (*Cichorium intybus var. foliosum*)

A

0705.29 -- Other

A

07.06 Carrots, turnips, salad beetroot, salsify, celeriac, radishes

and similar edible roots, fresh or chilled.

0706.10 - Carrots and turnips

3% B7

0706.90 - Other:

Burdock

A

Other

3% B7

0707.00 Cucumbers and gherkins, fresh or chilled.

3% B7

07.08 Leguminous vegetables, shelled or unshelled, fresh or

chilled.

A

07.09 Other vegetables, fresh or chilled.

0709.20 - Asparagus

A

0709.30 - Aubergines (egg-plants)

3% B10

0709.40 - Celery other than celeriac

A

- Mushrooms and truffles:

0709.51 -- Mushrooms of the genus *Agaricus*

A

0709.59 -- Other:

Shiitake mushrooms

X

Other

A

0709.60 - Fruits of the genus *Capsicum* or of the genus *Pimenta*:

Sweet peppers (Large bell type)

3% B10

Other 3%

B7

0709.70 - Spinach, New Zealand spinach and orache spinach

(garden spinach)

3% B7

0709.90 - Other:

Sweet corn

6%

B7

Other

A

07.10 Vegetables (uncooked or cooked by steaming or boiling in

water), frozen.

737

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

0710.10 - Potatoes

8.5% B10

- Leguminous vegetables, shelled or unshelled:

0710.21 -- Peas (*Pisum sativum*)

8.5% B10

0710.22 -- Beans (*Vigna spp., Phaseolus spp.*)

8.5% B10

0710.29 -- Other:

Green soya beans

6% B10

Other

8.5% B10

0710.30 - Spinach, New Zealand spinach and orache spinach

(garden spinach)

6% B10

0710.40 - Sweet corn

10.6% B10

0710.80 - Other vegetables:

Burdock

12% B10

Other

6% B10

0710.90 - Mixtures of vegetables:

Chiefly consisting of sweet corn

10.6% B10

Other

6% B7

07.11 Vegetables provisionally preserved (for example, by sulphur

dioxide gas, in brine, in sulphur water or in other

preservative solutions), but unsuitable in that state for

immediate consumption.

0711.20 - Olives

A

0711.40 - Cucumbers and gherkins

9% B7

- Mushrooms and truffles:

0711.51 -- Mushrooms of the genus *Agaricus*

9% B10

0711.59 -- Other

A

0711.90 - Other vegetables; mixtures of vegetables:

Aubergines (egg-plants), weighing not more than 20g

per piece, scallion and bracken

6% B10

Other:

Burdock

12% B10

Other:

Capers

7.5% B10

738

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

9% B10

07.12 Dried vegetables, whole, cut, sliced, broken or in powder,

but not further prepared.

0712.20 - Onions

9% B15

- Mushrooms, wood ears (*Auricularia spp.*), jelly fungi

(*Tremella spp.*) and truffles:

0712.31 -- Mushrooms of the genus *Agaricus*

9% B10

0712.32 -- Wood ears (*Auricularia spp.*)

A

0712.33 -- Jelly fungi (*Tremella spp.*)

A

0712.39 -- Other:

Shiitake mushrooms

X

Other

9% B10

0712.90 - Other vegetables; mixtures of vegetables:

Sweet corn:

Rendered suitable solely for sowing by chemical

treatment (for example, sterilisation, acceleration of

germination)

A

Other

9 yen/kg B10

Other:

Potatoes whether or not cut or sliced but not further

prepared

10% B10

Other:

Bamboo shoots

7.5% B10

Other

9% B10

07.13 Dried leguminous vegetables, shelled, whether or not

skinned or split.

0713.10 - Peas (*Pisum sativum*):

Rendered suitable solely for sowing by chemical

treatment (for example, sterilisation, acceleration of

germination)

A

Other:

Certified as seeds for sowing vegetables in

accordance with the provisions of a Cabinet Order

A

739

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

X

0713.20 - Chickpeas (garbanzos)

A

- Beans (*Vigna spp.*, *Phaseolus spp.*):

0713.31 -- Beans of the species *Vigna mungo (L.) Hepper* or *Vigna*

*radiata (L.) Wilczek*

A

0713.32 -- Small red (Adzuki) beans (*Phaseolus* or *Vigna*

*angularis*)

X

0713.33 -- Kidney beans, including white pea beans (*Phaseolus*

*vulgaris*):

Rendered suitable solely for sowing by chemical

treatment (for example, sterilisation, acceleration of

germination)

A

Other:

Certified as seeds for sowing vegetables in

accordance with the provisions of a Cabinet Order

3% B10

Other

X

0713.39 -- Other:

Rendered suitable solely for sowing by chemical

treatment (for example, sterilisation, acceleration of

germination)

A

Other:

Certified as seeds for sowing vegetables in

accordance with the provisions of a Cabinet Order

A

Other

X

0713.40 - Lentils

A

0713.50 - Broad beans (*Vicia faba var. major*) and horse beans

(*Vicia faba var. equina*, *Vicia faba var. minor*):

Rendered suitable solely for sowing by chemical

treatment (for example, sterilisation, acceleration of

germination)

A

Other:

Certified as seeds for sowing vegetables in

accordance with the provisions of a Cabinet Order

3% B10

Other

X

0713.90 - Other:

740

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Rendered suitable solely for sowing by chemical

treatment (for example, sterilisation, acceleration of

germination)

A

Other:

Certified as seeds for sowing vegetables in

accordance with the provisions of a Cabinet Order

A

Other

X

07.14 Manioc, arrowroot, salep, Jerusalem artichokes, sweet

potatoes and similar roots and tubers with high starch or

inulin content, fresh, chilled, frozen or dried, whether or not

sliced or in the form of pellets; sago pith.

0714.10 - Manioc (cassava):

Frozen:

For feeding purposes

Note: The imports under this item are to be used

as materials for fodder and feed under the

supervision of the customs authority.

A

Other

12% B10

Other:

Pellets of flour or meal:

For feeding purposes

Note: The imports under this item are to be

used as materials for fodder and feed

under the supervision of the customs

authority.

A

Other

X

Other:

For feeding purposes

Note: The imports under this item are to be

used as materials for fodder and feed

under the supervision of the customs

authority.

A

Other

9% B10

0714.20 - Sweet potatoes:

Frozen

12% B10

Other

12.8% B10

0714.90 - Other:

Frozen:

741

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Taros

10% B10

Other

12% B10

Other

9% B10

Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons

08.01 Coconuts, Brazil nuts and cashew nuts, fresh or dried,

whether or not shelled or peeled.

A

08.02 Other nuts, fresh or dried, whether or not shelled or peeled.

- Almonds:

0802.11 -- In shell

A

0802.12 -- Shelled

A

- Hazelnuts or filberts (*Corylus spp.*):

0802.21 -- In shell

A

0802.22 -- Shelled

A

- Walnuts:

0802.31 -- In shell

10% B10

0802.32 -- Shelled

10% B10

0802.40 - Chestnuts (*Castanea spp.*)

9.6% B15

0802.50 - Pistachios

A

0802.60 - Macadamia nuts

A

0802.90 - Other:

Betel nuts and pecans

A

Other

12% B10

0803.00

Bananas, including plantains, fresh or dried:

Fresh

X

Dried

A

08.04 Dates, figs, pineapples, avocados, guavas, mangoes and

mangosteens, fresh or dried.

0804.10 - Dates

A

0804.20 - Figs

3% B10

0804.30

- Pineapples

X

742

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

0804.40 - Avocados

A

0804.50 - Guavas, mangoes and mangosteens

A

08.05 Citrus fruit, fresh or dried.

0805.10 - Oranges:

If imported during the period from June 1 to November

30

16% B15

If imported during the period from December 1 to May

31

32% B15

0805.20 - Mandarins (including tangerines and satsumas);

clementines, wilkings and similar citrus hybrids

X

0805.40 - Grapefruit, including pomelos

10% B10

0805.50 - Lemons (*Citrus limon*, *Citrus limonum*) and limes (*Citrus*

*aurantifolia*, *Citrus latifolia*)

A

0805.90 - Other:

Limes (other than *Citrus aurantifolia*, *Citrus latifolia*)

A

Other

X

08.06 Grapes, fresh or dried.

0806.10 - Fresh:

If imported during the period from March 1 to October

31

17% B15

If imported during the period from November 1 to the

last day of February

7.8% B10

0806.20 - Dried

A

08.07 Melons (including watermelons) and papaws (papayas),

fresh.

- Melons (including watermelons):

0807.11 -- Watermelons

6% B10

0807.19 -- Other

6% B10

0807.20 - Papaws (papayas)

A

08.08 Apples, pears and quinces, fresh.

0808.10 - Apples

17% B15

0808.20 - Pears and quinces

4.8% B10

743

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

08.09 Apricots, cherries, peaches (including nectarines), plums

and sloes, fresh.

0809.10 - Apricots

6% B10

0809.20 - Cherries

8.5% B10

0809.30 - Peaches, including nectarines

6% B10

0809.40 - Plums and sloes

6% B10

08.10 Other fruit, fresh.

0810.10 - Strawberries

6% B10

0810.20 - Raspberries, blackberries, mulberries and loganberries

A

0810.40 - Cranberries, bilberries and other fruits of the genus

*Vaccinium*

A

0810.50 - Kiwifruit

6.4% B10

0810.60 - Durians

A

0810.90 - Other:

Rambutan, passion-fruit, litchi and carambola (starfruit)

A

Other:

Black, white or red currants and gooseberries

A

Other

6% B10

08.11 Fruit and nuts, uncooked or cooked by steaming or boiling

in water, frozen, whether or not containing added sugar or

other sweetening matter.

0811.10 - Strawberries:

Containing added sugar

9.6% B10

Other

12% B10

0811.20 - Raspberries, blackberries, mulberries, loganberries, black,

white or red currants and gooseberries

A

0811.90 - Other:

Containing added sugar:

Pineapples

X

Berries

A

Sour cherries

6.9% B10

744

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Peaches and pears

7% B10

Other:

Papayas, pawpaws, avocados, guavas, durians,

bilimbis, champeder, jackfruit, bread-fruit,

rambutan, rose-apple jambo, jambosa diambookaget,

chicomamey, cherimoya, kehapi, sugarapples,

mangoes, bullock’s-heart, passion-fruit,

dookoo kokosan, mangosteens, soursop and litchi

6% B10

Other

12% B10

Other:

Pineapples

X

Papayas, pawpaws, avocados, guavas, durians,

bilimbis, champeder, jackfruit, bread-fruit, rambutan,

rose-apple jambo, jambosa diamboo-kaget,

chicomamey, cherimoya, kehapi, sugar-apples,

mangoes, bullock’s-heart, passion-fruit, dookoo

kokosan, mangosteens, soursop and litchi

3.6% B10

Berries

A

Peaches and pears

7% B10

Other:

CamuCamu

A

Other

12% B10

08.12 Fruit and nuts, provisionally preserved (for example, by

sulphur dioxide gas, in brine, in sulphur water or in other

preservative solutions), but unsuitable in that state for

immediate consumption.

0812.10 - Cherries

17% B15

0812.90 - Other:

Bananas and oranges

X

Grapefruit, including pomelos

10% B10

Other:

Lemons and limes, excluding those provisionally

preserved in preservative solutions

A

Chestnuts

9.6% B15

Other:

745

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Papayas, pawpaws, avocados, guavas, durians,

bilimbis, champeder, jackfruit, bread-fruit,

rambutan, rose-apple jambo, jambosa diambookaget,

chicomamey, cherimoya, kehapi, sugarapples,

mangoes, bullock’s-heart, passion-fruit,

dookoo kokosan, mangosteens, soursop and litchi

6% B10

Mandarins (including tangerines and satsumas);

clementines, wilkings and similar citrus hybrids

X

Other

12% B10

08.13 Fruit, dried, other than that of headings 08.01 to 08.06;

mixtures of nuts or dried fruits of this Chapter.

0813.10 - Apricots

9% B10

0813.20 - Prunes

A

0813.30 - Apples

9% B10

0813.40 - Other fruit:

Berries, papayas, pawpaws, durians, bilimbis,

champeder, jackfruit, bread-fruit, rambutan, rose-apple

jambo, jambosa diamboo-kaget, chicomamey,

cherimoya, sugar-apples, bullock’s-heart, passion-fruit,

dookoo kokosan, soursop, litchi and kehapi

A

Other

9% B10

0813.50 - Mixtures of nuts or dried fruits of this Chapter:

Mixtures containing more than 50% by weight of a

single nut or dried fruit constituent, excluding those

containing chestnuts, walnuts, pistachios, nuts of

subheading 0802.90 (except betel nuts) or dried fruits

of subheadings 0813.10 to 0813.40

A

Other

6% B10

0814.00 Peel of citrus fruit or melons (including watermelons), fresh,

frozen, dried or provisionally preserved in brine, in sulphur

water or in other preservative solutions.

A

Chapter 9 Coffee, tea, maté and spices

09.01 Coffee, whether or not roasted or decaffeinated; coffee

husks and skins; coffee substitutes containing coffee in any

proportion.

- Coffee, not roasted:

0901.11 -- Not decaffeinated

A

0901.12 -- Decaffeinated

A

- Coffee, roasted:

746

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

0901.21 -- Not decaffeinated

X

0901.22 -- Decaffeinated

X

0901.90 - Other

A

09.02 Tea, whether or not flavoured.

0902.10 - Green tea (not fermented) in immediate packings of a

content not exceeding 3kg

17% B15

0902.20 - Other green tea (not fermented):

Waste, unfit for beverage

A

Other

17%

B15

0902.30 - Black tea (fermented) and partly fermented tea, in

immediate packings of a content not exceeding 3kg:

Black tea

12% B15

Other

17% B15

0902.40 - Other black tea (fermented) and other partly fermented

tea:

Waste, unfit for beverage

A

Other:

Black tea

2.5% B10

Other

X

0903.00 Maté.

6% B10

09.04 Pepper of the genus *Piper*; dried or crushed or ground fruits

of the genus *Capsicum* or of the genus *Pimenta*.

A

0905.00 Vanilla.

A

09.06 Cinnamon and cinnamon-tree flowers.

A

0907.00 Cloves (whole fruit, cloves and stems).

A

09.08 Nutmeg, mace and cardamoms.

A

09.09 Seeds of anise, badian, fennel, coriander, cumin or caraway;

juniper berries.

A

09.10 Ginger, saffron, turmeric (curcuma), thyme, bay leaves,

curry and other spices.

0910.10 - Ginger:

Provisionally preserved in brine, in sulphur water or in

other preservative solutions

9% B10

747

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

A

0910.20 - Saffron

A

0910.30 - Turmeric (curcuma)

A

- Other spices:

0910.91 -- Mixtures referred to in Note 1 (b) to this Chapter

A

0910.99 -- Other:

Curry

3.6% B10

Other

A

Chapter 10 Cereals

10.01 Wheat and meslin.

X

1002.00 Rye.

A

1003.00 Barley.

X

1004.00 Oats.

A

10.05 Maize (corn).

1005.10 - Seed

A

1005.90 - Other:

Popcorn, corn which is explosive with heating under

normal air pressure

A

Other:

For feeding purposes

Note: The imports under this item are to be used

as materials for fodder and feed under the

supervision of the customs authority.

A

Other

X

10.06 Rice.

X

1007.00 Grain sorghum.

A

10.08 Buckwheat, millet and canary seed; other cereals.

1008.10 - Buckwheat:

Rendered suitable solely for sowing by chemical

treatment (for example, sterilisation, acceleration of

germination)

A

Other

9% B10

748

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

1008.20 - Millet

A

1008.30 - Canary seed

A

1008.90 - Other cereals:

Rendered suitable solely for sowing by chemical

treatment (for example, sterilisation, acceleration of

germination)

A

Other:

Triticale

X

Other

A

Chapter 11 Products of the milling industry; malt; starches; inulin;

wheat gluten

1101.00 Wheat or meslin flour.

X

11.02 Cereal flours other than of wheat or meslin.

1102.10 - Rye flour

7.5% B10

1102.20 - Maize (corn) flour

X

1102.90 - Other:

Barley flour, triticale flour and rice flour

X

Other

21.3% B10

11.03 Cereal groats, meal and pellets.

- Groats and meal:

1103.11 -- Of wheat

X

1103.13 -- Of maize (corn)

X

1103.19 -- Of other cereals:

Of barley, triticale or rice

X

Of oats

6% B10

Other

8.5% B10

1103.20 - Pellets:

Of wheat, rice, barley or triticale

X

Of oats

6% B10

Of maize (corn)

21.3% B10

Other

8.5% B10

749

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

11.04 Cereal grains otherwise worked (for example, hulled, rolled,

flaked, pearled, sliced or kibbled), except rice of heading

10.06; germ of cereals, whole, rolled, flaked or ground.

- Rolled or flaked grains:

1104.12 -- Of oats

6% B10

1104.19 -- Of other cereals:

Of wheat, triticale, rice or barley

X

Of maize (corn)

21.3% B10

Other

8.5% B10

- Other worked grains (for example, hulled, pearled, sliced

or kibbled):

1104.22 -- Of oats

6% B10

1104.23 -- Of maize (corn):

Intended for use in the manufacture of cornflakes

16.2% B10

Other

18% B10

1104.29 -- Of other cereals:

Of wheat, triticale, rice or barley

X

Other

17% B10

1104.30 - Germ of cereals, whole, rolled, flaked or ground

X

11.05 Flour, meal, powder, flakes, granules and pellets of potatoes.

20% B15

11.06 Flour, meal and powder of the dried leguminous vegetables

of heading 07.13, of sago or of roots or tubers of heading

07.14 or of the products of Chapter 8.

1106.10 - Of the dried leguminous vegetables of heading 07.13

X

1106.20 - Of sago or of roots or tubers of heading 07.14:

Of manioc:

For feeding purposes

Note: The imports under this item are to be used

as materials for fodder and feed under the

supervision of the customs authority.

A

Other

X

Other

21.3% B10

1106.30 - Of the products of Chapter 8:

750

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Flour, meal and powder of bananas:

For feeding purposes

Note: The imports under this item are to be used

as materials for fodder and feed under the

supervision of the customs authority.

A

Other

15% B10

Other 15% B10

11.07 Malt, whether or not roasted.

X

11.08 Starches; inulin.

X

1109.00 Wheat gluten, whether or not dried.

X

Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds

and fruit; industrial or medicinal plants; straw and fodder

1201.00 Soya beans, whether or not broken.

A

12.02 Ground-nuts, not roasted or otherwise cooked, whether or

not shelled or broken.

1202.10 - In shell:

For oil extraction

Note: The imports under this item are to be used as

materials for oil extraction under the

supervision of the customs authority.

A

Other

X

1202.20 - Shelled, whether or not broken:

For oil extraction

Note: The imports under this item are to be used as

materials for oil extraction under the

supervision of the customs authority.

A

Other

X

1203.00 Copra.

A

1204.00 Linseed, whether or not broken.

A

12.05 Rape or colza seeds, whether or not broken.

A

1206.00 Sunflower seeds, whether or not broken.

A

12.07 Other oil seeds and oleaginous fruits, whether or not broken.

A

12.08 Flours and meals of oil seeds or oleaginous fruits, other than

those of mustard.

A

12.09 Seeds, fruit and spores, of a kind used for sowing.

A

751

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

12.10 Hop cones, fresh or dried, whether or not ground, powdered

or in the form of pellets; lupulin.

A

12.11 Plants and parts of plants (including seeds and fruits), of a

kind used primarily in perfumery, in pharmacy or for

insecticidal, fungicidal or similar purposes, fresh or dried,

whether or not cut, crushed or powdered.

A

12.12 Locust beans, seaweeds and other algae, sugar beet and

sugar cane, fresh, chilled, frozen or dried, whether or not

ground; fruit stones and kernels and other vegetable

products (including unroasted chicory roots of the variety

*Cichorium intybus sativum*) of a kind used primarily for

human consumption, not elsewhere specified or included.

1212.20 - Seaweeds and other algae:

Edible seaweeds and other algae, fresh, chilled, frozen

or dried

X

Other:

*Gloiopeltis spp.*, *Porphyra spp.*, *Enteromorpha spp.*,

*Monostroma spp.*, *Kjellmaniella spp.* or *Laminaria*

*spp.*:

Of *Gloiopeltis spp.*

A

Other

3.5% B10

Other

A

- Other:

1212.91 -- Sugar beet

A

1212.99 -- Other:

Tubers of konnyaku (*Amorphophalus*), whether or not

cut, dried or powdered

X

Other

A

1213.00 Cereal straw and husks, unprepared, whether or not

chopped, ground, pressed or in the form of pellets.

A

12.14 Swedes, mangolds, fodder roots, hay, lucerne (alfalfa),

clover, sainfoin, forage kale, lupines, vetches and similar

forage products, whether or not in the form of pellets.

A

Chapter 13 Lac; gums, resins and other vegetable saps and extracts

13.01 Lac; natural gums, resins, gum-resins and oleoresins (for

example, balsams).

A

13.02 Vegetable saps and extracts; pectic substances, pectinates

and pectates; agar-agar and other mucilages and thickeners,

whether or not modified, derived from vegetable products.

752

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

- Vegetable saps and extracts:

1302.11 -- Opium

A

1302.12 -- Of liquorice

A

1302.13 -- Of hops

A

1302.19 -- Other:

Bases for beverage:

Obtained from a single material of vegetable origin

10% B10

Other

X

Other:

Pyrethrum extract

6% B10

Other

A

1302.20 - Pectic substances, pectinates and pectates

A

- Mucilages and thickeners, whether or not modified,

derived from vegetable products:

1302.31 -- Agar-agar

X

1302.32 -- Mucilages and thickeners, whether or not modified,

derived from locust beans, locust bean seeds or guar

seeds

A

1302.39 -- Other

A

Chapter 14 Vegetable plaiting materials; vegetable products not

elsewhere specified or included

14.01 Vegetable materials of a kind used primarily for plaiting (for

example, bamboos, rattans, reeds, rushes, osier, raffia,

cleaned, bleached or dyed cereal straw, and lime bark).

1401.10 - Bamboos

A

1401.20 - Rattans

A

1401.90 - Other:

Rushes, Shichitoi (*Cyperus tegetiformis*) and Wanguru

(*Cyperus exaltatus*)

8.5% B10

Other

A

14.04 Vegetable products not elsewhere specified or included.

A

Chapter 15 Animal or vegetable fats and oils and their cleavage

products; prepared edible fats; animal or vegetable waxes

753

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

1501.00 Pig fat (including lard) and poultry fat, other than that of

heading 02.09 or 15.03:

Pig fat:

Of an acid value exceeding 1.3

A

Other

X

Other 6.4% B10

1502.00 Fats of bovine animals, sheep or goats, other than those of

heading 15.03.

A

1503.00 Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not

emulsified or mixed or otherwise prepared.

A

15.04 Fats and oils and their fractions, of fish or marine mammals,

whether or not refined, but not chemically modified.

1504.10 - Fish-liver oils and their fractions

X

1504.20 - Fats and oils and their fractions, of fish, other than liver

oils

7% or 4.20

yen/kg,

whichever is

the greater

B10

1504.30 - Fats and oils and their fractions, of marine mammals:

Whale oil A

Other 3.5% B10

1505.00 Wool grease and fatty substances derived therefrom

(including lanolin).

A

1506.00 Other animal fats and oils and their fractions, whether or not

refined, but not chemically modified.

6.4% B10

15.07 Soya-bean oil and its fractions, whether or not refined, but

not chemically modified.

X

15.08 Ground-nut oil and its fractions, whether or not refined, but

not chemically modified.

X

15.09 Olive oil and its fractions, whether or not refined, but not

chemically modified.

A

1510.00 Other oils and their fractions, obtained solely from olives,

whether or not refined, but not chemically modified,

including blends of these oils or fractions with oils or

fractions of heading 15.09.

A

15.11 Palm oil and its fractions, whether or not refined, but not

chemically modified.

A

15.12 Sunflower-seed, safflower or cotton-seed oil and fractions

thereof, whether or not refined, but not chemically modified.

754

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

- Sunflower-seed or safflower oil and fractions thereof:

1512.11 -- Crude oil

X

1512.19 -- Other

X

- Cotton-seed oil and its fractions:

1512.21 -- Crude oil, whether or not gossypol has been removed:

Used for the manufacture of canned fish or shellfish

for export

A

Other

X

1512.29 -- Other:

Used for the manufacture of canned fish or shellfish

for export

A

Other

X

15.13 Coconut (copra), palm kernel or babassu oil and fractions

thereof, whether or not refined, but not chemically modified.

A

15.14 Rape, colza or mustard oil and fractions thereof, whether or

not refined, but not chemically modified.

X

15.15 Other fixed vegetable fats and oils (including jojoba oil) and

their fractions, whether or not refined, but not chemically

modified.

- Linseed oil and its fractions:

1515.11 -- Crude oil

X

1515.19 -- Other

X

- Maize (corn) oil and its fractions:

1515.21 -- Crude oil

X

1515.29 -- Other

X

1515.30 - Castor oil and its fractions

A

1515.50 - Sesame oil and its fractions

X

1515.90 - Other:

Oiticica oil, tung oil, camellia oil, urushi wax, Haze

wax, jojoba oil and their fractions

A

Other

X

15.16 Animal or vegetable fats and oils and their fractions, partly

or wholly hydrogenated, inter-esterified, re-esterified or

elaidinised, whether or not refined, but not further prepared.

A

755

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

15.17 Margarine; edible mixtures or preparations of animal or

vegetable fats or oils or of fractions of different fats or oils

of this Chapter, other than edible fats or oils or their

fractions of heading 15.16.

1517.10 - Margarine, excluding liquid margarine

X

1517.90 - Other:

Mixtures of animal fats and oils and their fractions,

partly or wholly hydrogenated, inter-esterified, reesterified

or elaidinised, whether or not refined, but not

further prepared, not otherwise prepared:

Partly or wholly hydrogenated, inter-esterified, reesterified

or elaidinised

A

Other

6.4% B7

Mixtures of vegetable fats and oils and their fractions,

partly or wholly hydrogenated, inter-esterified, reesterified

or elaidinised, whether or not refined, but not

further prepared, not otherwise prepared:

Partly or wholly hydrogenated, inter-esterified, reesterified

or elaidinised

A

Other

X

Oils of a kind used as mould release

2.9% B10

Other

X

1518.00 Animal or vegetable fats and oils and their fractions, boiled,

oxidised, dehydrated, sulphurised, blown, polymerised by

heat in vacuum or in inert gas or otherwise chemically

modified, excluding those of heading 15.16; inedible

mixtures or preparations of animal or vegetable fats or oils

or of fractions of different fats or oils of this Chapter, not

elsewhere specified or included.

A

1520.00 Glycerol, crude; glycerol waters and glycerol lyes.

A

15.21 Vegetable waxes (other than triglycerides), beeswax, other

insect waxes and spermaceti, whether or not refined or

coloured.

1521.10 - Vegetable waxes

A

1521.90 - Other:

Beeswax

6.4% B10

Other

A

1522.00 Degras; residues resulting from the treatment of fatty

substances or animal or vegetable waxes.

A

756

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or

other aquatic invertebrates

1601.00 Sausages and similar products, of meat, meat offal or blood;

food preparations based on these products.

X

16.02 Other prepared or preserved meat, meat offal or blood.

1602.10 - Homogenised preparations

X

1602.20 - Of liver of any animal

X

- Of poultry of heading 01.05:

1602.31 -- Of turkeys:

Guts, bladders and stomachs, whole and pieces

thereof, simply boiled in water

A

Other:

Containing meat or meat offal of bovine animals or

swine

X

Other

A

1602.32 -- Of fowls of the species *Gallus domesticus*:

Guts, bladders and stomachs, whole and pieces

thereof, simply boiled in water

A

Other

X

1602.39 -- Other:

Guts, bladders and stomachs, whole and pieces

thereof, simply boiled in water

A

Other:

Containing meat or meat offal of bovine animals or

swine

X

Other

6% B7

- Of swine:

1602.41 -- Hams and cuts thereof

X

1602.42 -- Shoulders and cuts thereof

X

1602.49 -- Other, including mixtures:

Guts, bladders and stomachs, whole and pieces

thereof, simply boiled in water

A

Other

X

757

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

1602.50 - Of bovine animals:

Guts, bladders and stomachs, whole and pieces thereof,

simply boiled in water

A

Other

X

1602.90 - Other, including preparations of blood of any animal:

Guts, bladders and stomachs, whole and pieces thereof,

simply boiled in water

A

Other

X

1603.00 Extracts and juices of meat, fish or crustaceans, molluscs or

other aquatic invertebrates:

Extracts and juices of meat

X

Other 6.4%

B10

16.04 Prepared or preserved fish; caviar and caviar substitutes

prepared from fish eggs.

- Fish, whole or in pieces, but not minced:

1604.11 -- Salmon

X

1604.12 -- Herrings

X

1604.13 -- Sardines, sardinella and brisling or sprats X

1604.14 -- Tunas, skipjack and bonito (*Sarda spp*.) X

1604.15 -- Mackerel

X

1604.16 -- Anchovies

X

1604.19 -- Other:

Eel

X

Other

7.2% B10

1604.20

- Other prepared or preserved fish:

Hard roes:

Of Nishin (*Clupea spp.*) or Tara (*Gadus spp.,*

*Theragra spp.* and *Merluccius spp.*)

X

Other

6.4% B10

Other

X

1604.30 - Caviar and caviar substitutes:

Ikura

X

758

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

4.8% B10

16.05 Crustaceans, molluscs and other aquatic invertebrates,

prepared or preserved.

1605.10 - Crab

X

1605.20 - Shrimps and prawns:

Smoked; simply boiled in water or in brine; chilled,

frozen, salted, in brine or dried, after simply boiled in

water or in brine

3.2% B10

Other:

Containing rice

X

Other

5.3% B10

1605.30 - Lobster:

Smoked; simply boiled in water or in brine; chilled,

frozen, salted, in brine or dried, after simply boiled in

water or in brine

3.2% B10

Other

5% B10

1605.40 - Other crustaceans:

Ebi:

Smoked; simply boiled in water or in brine; chilled,

frozen, salted, in brine or dried, after simply boiled in

water or in brine

3.2% B10

Other

5% B10

Other

7.2% B10

1605.90 - Other:

Smoked:

Cuttle fish, squid, scallops and adductors of shellfish

X

Other

6.4% B10

Other:

Cuttle fish, squid and jellyfish:

Cuttle fish and squid

X

Jellyfish 8% B10

Sea cucumbers and sea urchins

X

Other:

759

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Abalones and scallops

X

Other molluscs:

In airtight containers

X

Other

7.2% B10

Other

7.2% B10

Chapter 17 Sugars and sugar confectionery

17.01 Cane or beet sugar and chemically pure sucrose, in solid

form.

X

17.02 Other sugars, including chemically pure lactose, maltose,

glucose and fructose, in solid form; sugar syrups not

containing added flavouring or colouring matter; artificial

honey, whether or not mixed with natural honey; caramel.

- Lactose and lactose syrup:

1702.11 -- Containing by weight 99% or more lactose, expressed as

anhydrous lactose, calculated on the dry matter

A

1702.19 -- Other

A

1702.20 - Maple sugar and maple syrup

X

1702.30 - Glucose and glucose syrup, not containing fructose or

containing in the dry state less than 20% by weight of

fructose

X

1702.40 - Glucose and glucose syrup, containing in the dry state at

least 20% but less than 50% by weight of fructose,

excluding invert sugar

X

1702.50 - Chemically pure fructose

A

1702.60 - Other fructose and fructose syrup, containing in the dry

state more than 50% by weight of fructose, excluding

invert sugar

X

1702.90 - Other, including invert sugar and other sugar and sugar

syrup blends containing in the dry state 50% by weight of

fructose:

Sugar, sugar syrup, artificial honey and caramel

X

Hi-test molasses:

Intended for use in the manufacture of glutamic acid

and its salts, yeast, lysine, 5’-ribonucleotide and its

salts and other products stipulated by a Cabinet Order

3% B10

Other

X

Other:

760

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Containing added flavouring or colouring matter

X

Other:

Containing added sugar

X

Other:

Sorbose

12% B10

Other

X

17.03 Molasses resulting from the extraction or refining of sugar.

1703.10 - Cane molasses:

Intended for use in the manufacture of glutamic acid

and its salts, yeast, lysine, 5’-ribonucleotide and its salts

and other products stipulated by a Cabinet Order

3% B10

Other:

For feeding purposes

Note: The imports under this item are to be used

as materials for fodder and feed under the

supervision of the customs authority.

A

Other

X

1703.90

- Other:

Intended for use in the manufacture of glutamic acid

and its salts, yeast, lysine, 5’-ribonucleotide and its salts

and other products stipulated by a Cabinet Order

3% B10

Other:

For feeding purposes

Note: The imports under this item are to be used

as materials for fodder and feed under the

supervision of the customs authority.

A

Other

X

17.04 Sugar confectionery (including white chocolate), not

containing cocoa.

1704.10 - Chewing gum, whether or not sugar-coated

X

1704.90 - Other:

Liquorice extract, not put up as confectionery

A

Other

X

Chapter 18 Cocoa and cocoa preparations

1801.00 Cocoa beans, whole or broken, raw or roasted.

A

761

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

1802.00 Cocoa shells, husks, skins and other cocoa waste.

A

18.03

Cocoa paste, whether or not defatted.

1803.10

- Not defatted

3.5% B10

1803.20

- Wholly or partly defatted 7% B10

1804.00 Cocoa butter, fat and oil.

A

1805.00 Cocoa powder, not containing added sugar or other

sweetening matter.

X

18.06 Chocolate and other food preparations containing cocoa.

X

Chapter 19

Preparations of cereals, flour, starch or milk; pastrycooks’

products

19.01

Malt extract; food preparations of flour, groats, meal, starch

or malt extract, not containing cocoa or containing less than

40% by weight of cocoa calculated on a totally defatted

basis, not elsewhere specified or included; food preparations

of goods of headings 04.01 to 04.04, not containing cocoa or

containing less than 5% by weight of cocoa calculated on a

totally defatted basis, not elsewhere specified or included.

X

19.02 Pasta, whether or not cooked or stuffed (with meat or other

substances) or otherwise prepared, such as spaghetti,

macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni;

couscous, whether or not prepared.

X

1903.00 Tapioca and substitutes therefor prepared from starch, in the

form of flakes, grains, pearls, siftings or in similar forms.

9.6% B10

19.04

Prepared foods obtained by the swelling or roasting of

cereals or cereal products (for example, corn flakes); cereals

(other than maize (corn)) in grain form or in the form of

flakes or other worked grains (except flour, groats and

meal), pre-cooked, or otherwise prepared, not elsewhere

specified or included.

X

19.05

Bread, pastry, cakes, biscuits and other bakers’ wares,

whether or not containing cocoa; communion wafers, empty

cachets of a kind suitable for pharmaceutical use, sealing

wafers, rice paper and similar products.

1905.10 - Crispbread

X

1905.20 - Gingerbread and the like

X

- Sweet biscuits; waffles and wafers:

1905.31 -- Sweet biscuits

X

1905.32 -- Waffles and wafers

X

1905.40 - Rusks, toasted bread and similar toasted products

X

762

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

1905.90 - Other:

Bread, ship’s biscuits, and other ordinary bakers’ wares,

not containing added sugar, honey, eggs, fats, cheese or

fruit

X

Communion wafers, empty cachets of a kind suitable

for pharmaceutical use, sealing wafers, rice paper and

similar products

X

Other:

Containing added sugar:

Crisp savoury food products, made from a dough

based on potato powder

9% B15

Other

X

Other:

Crisp savoury food products, made from a dough

based on potato powder

9% B15

Other

X

Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants

20.01 Vegetables, fruit, nuts and other edible parts of plants,

prepared or preserved by vinegar or acetic acid.

2001.10 - Cucumbers and gherkins:

Containing added sugar

12% B10

Other

9% B10

2001.90 - Other:

Containing added sugar:

Papayas, pawpaws, avocados, guavas, durians,

bilimbis, champeder, jackfruit, bread-fruit, rambutan,

rose-apple jambo, jambosa diamboo-kaget,

chicomamey, cherimoya, kehapi, sugar-apples,

bullock’s-heart, passion-fruit, dookoo kokosan,

soursop, litchi, mangoes and mangosteens

A

Sweet corn

10.5% B10

Young corncobs

16.8% B10

Other

12% B10

Other:

763

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Papayas, pawpaws, avocados, guavas, durians,

bilimbis, champeder, jackfruit, bread-fruit, rambutan,

rose-apple jambo, jambosa diamboo-kaget,

chicomamey, cherimoya, kehapi, sugar-apples,

bullock’s-heart, passion-fruit, dookoo kokosan,

soursop, litchi, mangoes and mangosteens

A

Sweet corn

7.5% B10

Young corncobs

9% B10

Other:

Ginger

X

Other

9% B10

20.02 Tomatoes prepared or preserved otherwise than by vinegar

or acetic acid.

X

20.03 Mushrooms and truffles, prepared or preserved otherwise

than by vinegar or acetic acid.

2003.10 - Mushrooms of the genus *Agaricus*:

Containing added sugar

A

Other:

In airtight containers not more than 10kg each

including container:

French mushrooms

13.6% B10

Other

A

Other

A

2003.20 - Truffles

A

2003.90 - Other

A

20.04 Other vegetables prepared or preserved otherwise than by

vinegar or acetic acid, frozen, other than products of heading

20.06.

2004.10 - Potatoes:

Cooked, not otherwise prepared

8.5% B15

Other:

Mashed potatoes

13.6% B10

Other

9% B15

2004.90 - Other vegetables and mixtures of vegetables:

764

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Containing added sugar:

Sweet corn

10.5% B10

Other

23.8% B10

Other:

Asparagus and leguminous vegetables:

Asparagus

17% B10

Leguminous vegetables

X

Bamboo shoots

13.6% B10

Sweet corn

7.5% B10

Young corncobs:

In airtight containers

9% B10

Other

15% B10

Other

9% B10

20.05 Other vegetables prepared or preserved otherwise than by

vinegar or acetic acid, not frozen, other than products of

heading 20.06.

2005.10 - Homogenised vegetables:

Containing added sugar

16.8% B15

Other

9.6% B10

2005.20 - Potatoes:

Mashed potatoes and potato flakes

13.6% B10

Other:

In airtight containers not more than 10kg each

including container

9.6% B10

Other

9% B10

2005.40 - Peas (*Pisum sativum*):

Containing added sugar

X

Other:

In airtight containers not more than 10kg each

including container:

Unshelled

9.6% B10

765

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

7.5% B10

Other:

Unshelled

9% B10

Other

6.8% B10

- Beans (*Vigna spp.*, *Phaseolus spp.*):

2005.51 -- Beans, shelled:

Containing added sugar:

In airtight containers, containing tomato purée or

other kind of tomato preparation and meat of swine,

lard or other pig fat

14% B10

Other

X

Other

X

2005.59 -- Other:

Containing added sugar

X

Other:

In airtight containers not more than 10kg each

including container

9.6% B10

Other

9% B10

2005.60 - Asparagus:

In airtight containers not more than 10kg each including

container

16% B10

Other

12% B10

2005.70 - Olives

A

2005.80 - Sweet corn (*Zea mays var. saccharata*):

Containing added sugar

14.9% B10

Other

10% B10

- Other vegetables and mixtures of vegetables:

2005.91 -- Bamboo shoots:

Containing added sugar

13.4% B10

Other

13.6% B10

2005.99 -- Other:

766

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Containing added sugar:

Leguminous vegetables (podded out):

In airtight containers, containing tomato purée or

other kind of tomato preparation and meat of

swine, lard or other pig fat

14% B10

Other

X

Other

X

Other:

Young corncobs:

In airtight containers

9% B10

Other

15% B10

Leguminous vegetables (podded out)

17% B10

Sauerkraut

9.6% B10

Other:

In airtight containers not more than 10kg each

including containers

9.6% B10

Other:

Garlic powder

8% B10

Other

9% B10

2006.00 Vegetables, fruit, nuts, fruit-peel and other parts of plants,

preserved by sugar (drained, glacé or crystallised):

Marrons glacé

12.6% B15

Other

9% B10

20.07 Jams, fruit jellies, marmalades, fruit or nut purée and fruit or

nut pastes, obtained by cooking, whether or not containing

added sugar or other sweetening matter.

2007.10 - Homogenised preparations

X

- Other:

2007.91 -- Citrus fruit:

Jams, fruit jellies and marmalades:

Containing added sugar

16.8% B10

Other

12% B10

767

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Fruit purée and fruit pastes:

Containing added sugar

X

Other

21.3% B10

2007.99 -- Other:

Jams and fruit jellies:

Containing added sugar

16.8% B10

Other

12% B10

Other:

Containing added sugar

X

Other:

Fruit purée and fruit pastes

21.3% B10

Other

25% B10

20.08 Fruit, nuts and other edible parts of plants, otherwise

prepared or preserved, whether or not containing added

sugar or other sweetening matter or spirit, not elsewhere

specified or included.

- Nuts, ground-nuts and other seeds, whether or not mixed

together:

2008.11 -- Ground-nuts:

Containing added sugar:

Peanut butter

12% B10

Other

X

Other:

Peanut butter

10% B10

Other

X

2008.19 -- Other, including mixtures:

Containing added sugar:

In pulp form

10.5% B10

Other:

Cashew nuts and other roasted nuts

5.5% B10

Other:

768

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Chestnuts (in airtight containers not more than

10kg each including container), not roasted

X

Other

16.8% B10

Other:

In pulp form

A

Other:

Roasted almonds, macadamia nuts, roasted

pecan and cashew nuts

A

Coconuts, Brazil nuts, paradise nuts and hazel

nuts

4% B10

Gingko nuts

12% B10

Other:

Roasted

A

Other

12% B10

2008.20 - Pineapples

X

2008.30 - Citrus fruit

X

2008.40 - Pears:

Containing added sugar:

In pulp form:

In airtight containers

15% B10

Other

21% B15

Other:

In airtight containers

10.8% B10

Other

15% B10

Other:

In pulp form:

In airtight containers

12% B10

Other

7.5% B10

Other:

In airtight containers

9% B10

Other

5.4% B10

769

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

2008.50 - Apricots:

Containing added sugar

15% B10

Other

6% B10

2008.60 - Cherries:

Containing added sugar

15% B10

Other:

In pulp form

12% B10

Other

6% B10

2008.70 - Peaches, including nectarines:

Containing added sugar:

In pulp form:

In airtight containers

21.3% B15

Other

29.8% B15

Other:

In airtight containers:

Not less than 2kg each including container

6.7% B10

Other

8% B10

Other

13.4% B10

Other:

In pulp form:

In airtight containers

8.5% B10

Other

10.7% B10

Other:

In airtight containers

6.7% B10

Other

9.6% B10

2008.80 - Strawberries:

Containing added sugar:

In pulp form

21% B10

Other

11% B10

770

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other:

In pulp form

15%

B10

Other

12% B10

- Other, including mixtures other than those of subheading

2008.19:

2008.91 -- Palm hearts

7.5% B10

2008.92 -- Mixtures:

Mixed fruit, fruit salad and fruit cocktail:

Containing added sugar

6% B7

Other

A

Other

X

2008.99 -- Other:

Ume (fruit of Mume plum)

12% B10

Other:

Containing added sugar:

In pulp form:

Bananas and avocados

10.5% B10

Other

29.8% B15

Other:

Berries, prunes, bananas, avocados, mangoes,

guavas and mangosteens

5.5% B10

Other:

Durians, rambutan, passion-fruit, litchi and

carambola (star-fruit)

7% B10

Other

16.8% B15

Other:

In pulp form:

Bananas, avocados, prunes, mangoes, guavas

and mangosteens

7.5% B10

Camucamu

A

Other

21.3% B15

771

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other:

Prunes, bananas, avocados, mangoes, guavas

and mangosteens

A

Frozen taros

10% B10

Other:

Durians, rambutan, passion-fruit, litchi,

carambola (star-fruit), camucamu and

popcorn (corn which is explosive with

heating under normal air pressure)

A

Other

12% B10

20.09 Fruit juices (including grape must) and vegetable juices,

unfermented and not containing added spirit, whether or not

containing added sugar or other sweetening matter.

- Orange juice:

2009.11 -- Frozen

X

2009.12 -- Not frozen, of a Brix value not exceeding 20

X

2009.19 -- Other

X

- Grapefruit (including pomelo) juice:

2009.21 -- Of a Brix value not exceeding 20:

Containing added sugar:

Not more than 10% by weight of sucrose, naturally

and artificially contained

23% B10

Other

29.8% or

23 yen/kg,

whichever is

the greater

B10

Other:

Not more than 10% by weight of sucrose

19.1% B10

Other

25.5% B10

2009.29 -- Other:

Containing added sugar:

Not more than 10% by weight of sucrose, naturally

and artificially contained

23% B10

772

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

29.8% or

23 yen/kg,

whichever is

the greater

B10

Other:

Not more than 10% by weight of sucrose

19.1% B10

Other

25.5% B10

- Juice of any other single citrus fruit:

2009.31 -- Of a Brix value not exceeding 20:

Containing added sugar

X

Other:

Not more than 10% by weight of sucrose:

Lemon juice

6% B10

Lime juice

12% B10

Other

X

Other

X

2009.39 -- Other:

Containing added sugar

X

Other:

Not more than 10% by weight of sucrose:

Lemon juice

6% B10

Lime juice

12% B10

Other

X

Other

X

- Pineapple juice:

2009.41 -- Of a Brix value not exceeding 20

X

2009.49 -- Other

X

2009.50 - Tomato juice

X

- Grape juice (including grape must):

2009.61 -- Of a Brix value not exceeding 30:

Containing added sugar:

773

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Not more than 10% by weight of sucrose, naturally

and artificially contained

23% B15

Other

29.8% or

23 yen/kg,

whichever is

the greater

B15

Other

19.1% B15

2009.69 -- Other:

Containing added sugar:

Not more than 10% by weight of sucrose, naturally

and artificially contained

23% B15

Other

29.8% or

23 yen/kg,

whichever is

the greater

B15

Other:

Not more than 10% by weight of sucrose

19.1% B15

Other

25.5% B15

- Apple juice:

2009.71 -- Of a Brix value not exceeding 20

X

2009.79 -- Other

X

2009.80 - Juice of any other single fruit or vegetable:

Fruit juices:

Containing added sugar:

Not more than 10% by weight of sucrose, naturally

and artificially contained

23% B15

Other

29.8% or

23 yen/kg,

whichever is

the greater

B15

Other:

Not more than 10% by weight of sucrose:

Prune juice

14.4% B10

Other

19.1% B15

Other

25.5% B15

774

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Vegetable juices:

Containing added sugar

8.1% B10

Other:

In airtight containers

7.6% B10

Other

7.2% B10

2009.90 - Mixtures of juices:

Mixtures of fruit juices

X

Mixtures of vegetable juices:

Containing added sugar

8.1% B10

Other

5.4%

B10

Chapter 21 Miscellaneous edible preparations

21.01 Extracts, essences and concentrates, of coffee, tea or maté

and preparations with a basis of these products or with a

basis of coffee, tea or maté; roasted chicory and other

roasted coffee substitutes, and extracts, essences and

concentrates thereof.

- Extracts, essences and concentrates, of coffee, and

preparations with a basis of these extracts, essences or

concentrates or with a basis of coffee:

2101.11 -- Extracts, essences and concentrates:

Containing added sugar

X

Other:

Instant coffee

8.8% B10

Other

A

2101.12 -- Preparations with a basis of extracts, essences or

concentrates or with a basis of coffee:

Preparations with a basis of extracts, essences or

concentrates:

Containing added sugar

X

Other:

Instant coffee

8.8% B10

Other

A

Preparations with a basis of coffee:

775

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Containing not less than 30% of natural milk

constituents by weight, calculated on the dry matter

X

Other:

Containing added sugar

X

Other

15% B10

2101.20 - Extracts, essences and concentrates, of tea or maté, and

preparations with a basis of these extracts, essences or

concentrates or with a basis of tea or maté:

Extracts, essences and concentrates, of tea or maté, and

preparations with a basis of these extracts, essences or

concentrates:

Instant tea

A

Other

8% B10

Preparations with a basis of tea or maté:

Containing not less than 30% of natural milk

constituents by weight, calculated on the dry matter

X

Other:

Containing added sugar

X

Other

15% B10

2101.30 - Roasted chicory and other roasted coffee substitutes, and

extracts, essences and concentrates thereof

X

21.02 Yeasts (active or inactive); other single-cell microorganisms,

dead (but not including vaccines of heading

30.02); prepared baking powders.

2102.10 - Active yeasts

10% B10

2102.20 - Inactive yeasts; other single-cell micro-organisms, dead

A

2102.30 - Prepared baking powders

A

21.03 Sauces and preparations therefor; mixed condiments and

mixed seasonings; mustard flour and meal and prepared

mustard.

2103.10 - Soya sauce

6% B10

2103.20 - Tomato ketchup and other tomato sauces

X

2103.30 - Mustard flour and meal and prepared mustard:

Put up in containers for retail sale

9% B10

Other

7.5% B10

776

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

2103.90 - Other:

Sauces:

Mayonnaise, French dressings and salad dressings

X

Other

6% B7

Other:

Instant curry and other curry preparations

3.6% B10

Other:

Consisting chiefly of sodiumglutamate

4.8% B10

Other

10.5% B10

21.04 Soups and broths and preparations therefor; homogenised

composite food preparations.

2104.10 - Soups and broths and preparations therefor:

Of vegetable, in airtight containers

7% B10

Other

8.4% B10

2104.20 - Homogenised composite food preparations

6% B10

2105.00 Ice cream and other edible ice, whether or not containing

cocoa.

X

21.06 Food preparations not elsewhere specified or included.

2106.10 - Protein concentrates and textured protein substances:

Preparations containing not less than 30% of natural

milk constituents by weight, calculated on the dry

matter; excluding protein concentrates containing not

less than 80% of protein by weight, the largest

ingredient is vegetable protein and put up in containers

for retail sale by weight of less than 500g each

excluding container

X

Other:

Containing added sugar

X

Other:

Vegetable protein

10.6% B10

Other

15% B10

2106.90 - Other:

777

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Preparations containing not less than 30% of natural

milk constituents by weight, calculated on the dry

matter

X

Other:

Food preparations containing more than 30% by

weight of one of those, rice, wheat including triticale

or barley

X

Other:

Sugar syrup, containing added flavouring or

colouring matter, chewing gum and Konnyaku

X

Compound alcoholic preparations of a kind used

for the manufacture of beverages, of an alcoholic

strength by volume of more than 0.5% vol:

Preparations with a basis of fruit juices, of an

alcoholic strength by volume of less than 1%

vol

29.8% or

23 yen/kg,

whichever is

the greater

B15

Other

A

Other:

Containing added sugar:

Bases for beverage, containing *Panax*

*ginseng* or its extract:

Those the largest single ingredient of

which is sugar by weight

X

Other

20% B10

Food supplement with a basis of vitamins

12.5% B10

Other

X

Other:

Prepared edible fats and oils, containing more

than 15% and less than 30% by weight of

those of heading 04.05

X

Bases for beverage, non-alcoholic:

Containing *Panax ginseng* or its extract

12% B10

Other

10% B10

Other:

Of products specified in heading 04.10

9% B10

778

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other:

Food supplement with a basis of

vitamins or of hydrolysed vegetable

protein

12.5% B10

Other:

Protein preservative of a kind used for

manufacturing frozen minced fish,

obtained from sorbitol and other

materials stipulated by a Cabinet

Order, which have been prepared by

processes stipulated by a Cabinet

Order

A

Other

X

Chapter 22 Beverages, spirits and vinegar

22.01 Waters, including natural or artificial mineral waters and

aerated waters, not containing added sugar or other

sweetening matter nor flavoured; ice and snow.

A

22.02 Waters, including mineral waters and aerated waters,

containing added sugar or other sweetening matter or

flavoured, and other non-alcoholic beverages, not including

fruit or vegetable juices of heading 20.09.

2202.10 - Waters, including mineral waters and aerated waters,

containing added sugar or other sweetening matter or

flavoured:

Containing added sugar

13.4% B10

Other

9.6% B10

2202.90 - Other:

Containing added sugar

13.4% B10

Other

9.6% B10

2203.00 Beer made from malt.

A

22.04 Wine of fresh grapes, including fortified wines; grape must

other than that of heading 20.09.

2204.10 - Sparkling wine

X

- Other wine; grape must with fermentation prevented or

arrested by the addition of alcohol:

2204.21 -- In containers holding 2l or less

X

2204.29 -- Other

X

779

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

2204.30 - Other grape must:

Of an alcoholic strength by volume of less than 1% vol

X

Other

A

22.05 Vermouth and other wine of fresh grapes flavoured with

plants or aromatic substances.

X

2206.00 Other fermented beverages (for example, cider, perry,

mead); mixtures of fermented beverages and mixtures of

fermented beverages and non-alcoholic beverages, not

elsewhere specified or included:

Of an alcoholic strength by volume of less than 1% vol

X

Other:

Sake (Seishu and Dakushu)

X

Other:

Mixtures of fermented beverages (excluding

Seishu), and products of heading 20.09 or 22.02

X

Other:

Sparkling beverages made, in part, from malt

A

Other

X

22.07 Undenatured ethyl alcohol of an alcoholic strength by

volume of 80% vol or higher; ethyl alcohol and other spirits,

denatured, of any strength.

2207.10 - Undenatured ethyl alcohol of an alcoholic strength by

volume of 80% vol or higher:

Of an alcoholic strength by volume of 90% vol or

higher:

Intended for provision in manufacturing industrial

alcohol, ethyl acetate or ethylamine

A

Other:

Intended for use in distilling alcohol for making

alcoholic beverages through the continuous still

A

Other

X

Other:

Intended for use in distilling alcohol for making

alcoholic beverages through the continuous still

A

Other

X

780

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

2207.20 - Ethyl alcohol and other spirits, denatured, of any strength

X

22.08 Undenatured ethyl alcohol of an alcoholic strength by

volume of less than 80% vol; spirits, liqueurs and other

spirituous beverages.

2208.20 - Spirits obtained by distilling grape wine or grape marc

A

2208.30 - Whiskies

A

2208.40 - Rum and other spirits obtained by distilling fermented

sugar-cane products

A

2208.50 - Gin and Geneva

A

2208.60 - Vodka

A

2208.70 - Liqueurs and cordials

A

2208.90 - Other:

Ethyl alcohol and distilled alcoholic beverages:

Fruit brandy

A

Other:

Ethyl alcohol:

Intended for use in distilling alcohol for making

alcoholic beverages through the continuous still

A

Other

X

Other:

Intended for use in distilling alcohol for making

alcoholic beverages through the continuous still

A

Other

X

Other spirituous beverages:

Imitation sake and white sake

A

Beverages with a basis of fruit juices, of an alcoholic

strength by volume of less than 1% vol

29.8% or 23

yen/kg,

whichever

is the

greater

B15

Other

A

2209.00 Vinegar and substitutes for vinegar obtained from acetic

acid.

4.8% B10

781

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Chapter 23 Residues and waste from the food industries; prepared

animal fodder

23.01 Flours, meals and pellets, of meat or meat offal, of fish or of

crustaceans, molluscs or other aquatic invertebrates, unfit

for human consumption; greaves.

A

23.02 Bran, sharps and other residues, whether or not in the form

of pellets, derived from the sifting, milling or other working

of cereals or of leguminous plants.

A

23.03 Residues of starch manufacture and similar residues, beetpulp,

bagasse and other waste of sugar manufacture,

brewing or distilling dregs and waste, whether or not in the

form of pellets.

A

2304.00 Oil-cake and other solid residues, whether or not ground or

in the form of pellets, resulting from the extraction of

soyabean oil.

A

2305.00 Oil-cake and other solid residues, whether or not ground or

in the form of pellets, resulting from the extraction of

ground-nut oil.

A

23.06 Oil-cake and other solid residues, whether or not ground or

in the form of pellets, resulting from the extraction of

vegetable fats or oils, other than those of heading 23.04 or

23.05.

A

2307.00 Wine lees; argol.

A

2308.00 Vegetable materials and vegetable waste, vegetable residues

and by-products, whether or not in the form of pellets, of a

kind used in animal feeding, not elsewhere specified or

included.

A

23.09 Preparations of a kind used in animal feeding.

2309.10 - Dog or cat food, put up for retail sale:

Containing not less than 10% of lactose by weight

Per each

kilogram,

59.50 yen

＋ 6 yen for

every 1%

exceeding

10% by

weight of

lactose

contained

B10

Other:

In airtight containers not more than 10kg each

including container

A

Other:

782

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

More than 70 yen/kg in value for customs duty,

excluding those containing 35% or more by weight

of crude protein

A

Other:

In powders, meals, flakes, pellets, cubes or

similar forms, containing less than 5% by

weight of sugars evaluated as sucrose, less than

20% by weight of free starch, less than 35% by

weight of crude protein, other than those be

separable 10% or more by weight of broken rice

and flour or meal of rice taken together when

determined by means of separating methods

stipulated by a Cabinet Order

A

Other

18 yen/kg B10

2309.90 - Other:

Preparations of a kind used in animal feeding,

excluding those directly used as feed or fodder

A

Other:

Containing not less than 10% of lactose by weight:

Intended for feeding calves suitable for white veal

A

Other

Per each

kilogram,

52.50 yen

＋ 5.30 yen

for every 1%

exceeding

10% by

weight of

lactose

contained

B10

Other:

Those with a basis of products specified in heading

12.14 or 23.03, in pellets, cubes or similar forms,

alfalfa green leaf protein concentrates or fish or

marine mammal solubles

A

Other:

In airtight containers not more than 10kg each

including container

A

Other:

783

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

More than 70 yen/kg in value for customs

duty, put up in containers for retail sale but

not in airtight containers, excluding those

containing 35% or more by weight of crude

protein

A

Other:

In powders, meals, flakes, pellets, cubes or

similar forms, containing less than 5% by

weight of sugars evaluated as sucrose, less

than 20% by weight of free starch, less

than 35% by weight of crude protein, other

than those be separable 10% or more by

weight of broken rice and flour or meal of

rice taken together when determined by

means of separating methods stipulated by

a Cabinet Order:

For dogs, cats and other similar kind of

ornamental animals and pet animals

A

Other

X

Other

X

Chapter 24 Tobacco and manufactured tobacco substitutes

24.01 Unmanufactured tobacco; tobacco refuse.

A

24.02 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of

tobacco substitutes.

X

24.03 Other manufactured tobacco and manufactured tobacco

substitutes; “homogenised” or “reconstituted” tobacco;

tobacco extracts and essences.

2403.10 - Smoking tobacco, whether or not containing tobacco

substitutes in any proportion

X

- Other:

2403.91 -- “Homogenised” or “reconstituted” tobacco

A

2403.99 -- Other:

Tobacco extracts and essences

A

Other

X

Chapter 25

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

and cement

2501.00 Salt (including table salt and denatured salt) and pure

sodium chloride, whether or not in aqueous solution or

containing added anti-caking or free-flowing agents; sea

water:

784

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Salt and pure sodium chloride, of which at least 70% by

weight passes through a woven metal wire cloth sieve

with an aperture of 2.8 mm, or agglomerated, other than

those in aqueous solution

X

Other

A

2502.00 Unroasted iron pyrites.

A

2503.00 Sulphur of all kinds, other than sublimed sulphur,

precipitated sulphur and colloidal sulphur.

A

25.04 Natural graphite.

A

25.05 Natural sands of all kinds, whether or not coloured, other

than metalbearing sands of Chapter 26.

A

25.06 Quartz (other than natural sands); quartzite, whether or not

roughly trimmed or merely cut, by sawing or otherwise, into

blocks or slabs of a rectangular (including square) shape.

A

2507.00 Kaolin and other kaolinic clays, whether or not calcined.

A

25.08 Other clays (not including expanded clays of heading

68.06), andalusite, kyanite and sillimanite, whether or not

calcined; mullite; chamotte or dinas earths.

A

2509.00 Chalk.

A

25.10 Natural calcium phosphates, natural aluminium calcium

phosphates and phosphatic chalk.

A

25.11 Natural barium sulphate (barytes); natural barium carbonate

(witherite), whether or not calcined, other than barium oxide

of heading 28.16.

A

2512.00 Siliceous fossil meals (for example, kieselguhr, tripolite and

diatomite) and similar siliceous earths, whether or not

calcined, of an apparent specific gravity of 1 or less.

A

25.13 Pumice stone; emery; natural corundum, natural garnet and

other natural abrasives, whether or not heat-treated.

A

2514.00 Slate, whether or not roughly trimmed or merely cut, by

sawing or otherwise, into blocks or slabs of a rectangular

(including square) shape.

A

25.15 Marble, travertine, ecaussine and other calcareous

monumental or building stone of an apparent specific

gravity of 2.5 or more, and alabaster, whether or not roughly

trimmed or merely cut, by sawing or otherwise, into blocks

or slabs of a rectangular (including square) shape.

A

25.16 Granite, porphyry, basalt, sandstone and other monumental

or building stone, whether or not roughly trimmed or merely

cut, by sawing or otherwise, into blocks or slabs of a

rectangular (including square) shape.

A

785

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

25.17 Pebbles, gravel, broken or crushed stone, of a kind

commonly used for concrete aggregates, for road metalling

or for railway or other ballast, shingle and flint, whether or

not heat-treated; macadam of slag, dross or similar industrial

waste, whether or not incorporating the materials cited in the

first part of the heading; tarred macadam; granules,

chippings and powder, of stones of heading 25.15 or 25.16,

whether or not heat-treated.

A

25.18 Dolomite, whether or not calcined or sintered, including

dolomite roughly trimmed or merely cut, by sawing or

otherwise, into blocks or slabs of a rectangular (including

square) shape; dolomite ramming mix.

A

25.19 Natural magnesium carbonate (magnesite); fused magnesia;

dead-burned (sintered) magnesia, whether or not containing

small quantities of other oxides added before sintering; other

magnesium oxide, whether or not pure.

A

25.20 Gypsum; anhydrite; plasters (consisting of calcined gypsum

or calcium sulphate) whether or not coloured, with or

without small quantities of accelerators or retarders.

A

2521.00 Limestone flux; limestone and other calcareous stone, of a

kind used for the manufacture of lime or cement.

A

25.22 Quicklime, slaked lime and hydraulic lime, other than

calcium oxide and hydroxide of heading 28.25.

A

25.23 Portland cement, aluminous cement, slag cement,

supersulphate cement and similar hydraulic cements,

whether or not coloured or in the form of clinkers.

A

25.24 Asbestos.

A

25.25 Mica, including splittings; mica waste.

A

25.26 Natural steatite, whether or not roughly trimmed or merely

cut, by sawing or otherwise, into blocks or slabs of a

rectangular (including square) shape; talc.

A

25.28 Natural borates and concentrates thereof (whether or not

calcined), but not including borates separated from natural

brine; natural boric acid containing not more than 85% of

H3BO3 calculated on the dry weight.

A

25.29 Feldspar; leucite, nepheline and nepheline syenite; fluorspar.

A

25.30 Mineral substances not elsewhere specified or included.

A

Chapter 26 Ores, slag and ash

A

Chapter 27

Mineral fuels, mineral oils and products of their distillation;

bituminous substances; mineral waxes

27.01 Coal; briquettes, ovoids and similar solid fuels

manufactured from coal.

A

786

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

27.02 Lignite, whether or not agglomerated, excluding jet.

A

2703.00

Peat (including peat litter), whether or not agglomerated.

A

2704.00 Coke and semi-coke of coal, of lignite or of peat, whether or

not agglomerated; retort carbon.

A

2705.00 Coal gas, water gas, producer gas and similar gases, other

than petroleum gases and other gaseous hydrocarbons.

A

2706.00 Tar distilled from coal, from lignite or from peat, and other

mineral tars, whether or not dehydrated or partially distilled,

including reconstituted tars.

A

27.07 Oils and other products of the distillation of high

temperature coal tar; similar products in which the weight of

the aromatic constituents exceeds that of the non-aromatic

constituents.

A

27.08 Pitch and pitch coke, obtained from coal tar or from other

mineral tars.

A

2709.00 Petroleum oils and oils obtained from bituminous minerals,

crude.

A

27.10 Petroleum oils and oils obtained from bituminous minerals,

other than crude; preparations not elsewhere specified or

included, containing by weight 70% or more of petroleum

oils or of oils obtained from bituminous minerals, these oils

being the basic constituents of the preparations; waste oils.

- Petroleum oils and oils obtained from bituminous

minerals (other than crude) and preparations not

elsewhere specified or included, containing by weight

70% or more of petroleum oils or of oils obtained from

bituminous minerals, these oils being the basic

constituents of the preparations, other than waste oils:

2710.11 -- Light oils and preparations:

Petroleum oils and oils obtained from bituminous

minerals, including those containing less than 5% by

weight of products other than petroleum oils and oils

obtained from bituminous minerals:

Petroleum spirits:

Mixed alkylenes with a very low degree of

polymerisation:

Tripropylene

A

Other

2.2% B10

787

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Of which the fraction 5% to 95% by volume

including distillation loss distils within not more

than 2ºC, when determined by the testing method

for distillation stipulated by a Cabinet Order,

other than mixed alkylenes with a very low

degree of polymerisation

3.9% B10

Other:

Intended for use in the manufacture of

petrochemical products stipulated by a

Cabinet Order

A

Other

1,179 yen/kl B10

Kerosenes:

Mixed alkylenes with a very low degree of

polymerisation

2.5% B10

Other:

Normal paraffins (containing not less than

95% by weight of saturated straight chain

hydrocarbon)

A

Other:

Intended for use in the manufacture of

petrochemical products stipulated by a

Cabinet Order

A

Other

464 yen/kl B10

Gas oils:

Intended for use in the manufacture of

petrochemical products stipulated by a Cabinet

Order

A

Other

1,024 yen/kl B10

Other

A

2710.19 -- Other:

Petroleum oils and oils obtained from bituminous

minerals, including those containing less than 5% by

weight of products other than petroleum oils and oils

obtained from bituminous minerals:

Kerosenes:

Mixed alkylenes with a very low degree of

polymerisation

2.5% B10

Other:

788

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Normal paraffins (containing not less than

95% by weight of saturated straight chain

hydrocarbon)

A

Other:

Intended for use in the manufacture of

petrochemical products stipulated by a

Cabinet Order

A

Other

464 yen/kl B10

Gas oils:

Intended for use in the manufacture of

petrochemical products stipulated by a Cabinet

Order

A

Other 1,024 yen/kl

B10

Heavy fuel oils and raw oils:

Of a specific gravity not more than 0.9037 at

15ºC:

Intended for use as raw materials in refining,

including those manufactured from the oil

under the supervision of the customs authority

A

Other:

Intended for use in agriculture, forestry and

fishery, having a specific gravity of not less

than 0.83 at 15ºC and a flash point not

exceeding 130ºC when arrived at Japan or

when mixed with other petroleum oils by

the method stipulated in a Cabinet Order

A

Containing by weight 0.3% or less of

sulphur

1,613 yen/kl B10

Other

1,999 yen/kl B10

Of a specific gravity more than 0.9037 at 15ºC:

Intended for use as raw materials in refining

including those manufactured from the oil

under the supervision of the customs authority

A

Other:

Containing by weight 0.3% or less of

sulphur

1,400 yen/kl B10

Other

1,847 yen/kl B10

Lubricating oils, including liquid paraffin:

789

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Of a specific gravity not more than 0.8494 at

15ºC; liquid paraffin, cutting oils, insulating oils

and aviation lubricating oils, quenching oils,

hydraulic oils, rust preventive oils and other oils,

not being mainly used for lubricating, having a

specific gravity of more than 0.8494 at 15ºC

3.9% B10

Other

7.9% B10

Other

3.9% B10

Other

A

- Waste oils:

2710.91 -- Containing polychlorinated biphenyls (PCBs),

polychlorinated terphenyls (PCTs) or polybrominated

biphenyls (PBBs)

A

2710.99 -- Other

A

27.11 Petroleum gases and other gaseous hydrocarbons.

A

27.12 Petroleum jelly; paraffin wax, micro-crystalline petroleum

wax, slack wax, ozokerite, lignite wax, peat wax, other

mineral waxes, and similar products obtained by synthesis

or by other processes, whether or not coloured.

A

27.13 Petroleum coke, petroleum bitumen and other residues of

petroleum oils or of oils obtained from bituminous minerals.

A

27.14 Bitumen and asphalt, natural; bituminous or oil shale and tar

sands; asphaltites and asphaltic rocks.

A

2715.00 Bituminous mixtures based on natural asphalt, on natural

bitumen, on petroleum bitumen, on mineral tar or on

mineral tar pitch (for example, bituminous mastics, cutbacks).

A

Chapter 28 Inorganic chemicals; organic or inorganic compounds of

precious metals, of rare-earth metals, of radioactive

elements or of isotopes

A

Chapter 29

Organic chemicals

29.01 Acyclic hydrocarbons.

A

29.02 Cyclic hydrocarbons.

A

29.03 Halogenated derivatives of hydrocarbons.

A

29.04 Sulphonated, nitrated or nitrosated derivatives of

hydrocarbons, whether or not halogenated.

A

29.05 Acyclic alcohols and their halogenated, sulphonated,

nitrated or nitrosated derivatives.

- Saturated monohydric alcohols:

790

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

2905.11 -- Methanol (methyl alcohol)

A

2905.12 -- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl

alcohol)

A

2905.13 -- Butan-1-ol (*n*-butyl alcohol)

A

2905.14 -- Other butanols

A

2905.16 -- Octanol (octyl alcohol) and isomers thereof

A

2905.17 -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl

alcohol) and octadecan-1-ol (stearyl alcohol)

A

2905.19 -- Other

A

- Unsaturated monohydric alcohols:

2905.22 -- Acyclic terpene alcohols

A

2905.29 -- Other

A

- Diols:

2905.31 -- Ethylene glycol (ethanediol)

A

2905.32 -- Propylene glycol (propane-1,2-diol)

A

2905.39 -- Other

A

- Other polyhydric alcohols:

2905.41 -- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol

(trimethylolpropane)

A

2905.42 -- Pentaerythritol

A

2905.43 -- Mannitol

A

2905.44 -- D-glucitol (sorbitol)

X

2905.45 -- Glycerol

A

2905.49 -- Other

A

- Halogenated, sulphonated, nitrated or nitrosated

derivatives of acyclic alcohols:

2905.51 -- Ethchlorvynol (INN)

A

2905.59 -- Other

A

29.06 Cyclic alcohols and their halogenated, sulphonated, nitrated

or nitrosated derivatives.

- Cyclanic, cyclenic or cycloterpenic:

2906.11 -- Menthol

4.4%

B10

791

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

2906.12 -- Cyclohexanol, methylcyclohexanols and

dimethylcyclohexanols

A

2906.13 -- Sterols and inositols

A

2906.19 -- Other

A

- Aromatic:

2906.21 -- Benzyl alcohol

A

2906.29 -- Other

A

29.07 Phenols; phenol-alcohols.

A

29.08 Halogenated, sulphonated, nitrated or nitrosated derivatives

of phenols or phenol-alcohols.

A

29.09 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols,

alcohol peroxides, ether peroxides, ketone peroxides

(whether or not chemically defined), and their halogenated,

sulphonated, nitrated or nitrosated derivatives.

A

29.10 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers,

with a three-membered ring, and their halogenated,

sulphonated, nitrated or nitrosated derivatives.

A

2911.00 Acetals and hemiacetals, whether or not with other oxygen

function, and their halogenated, sulphonated, nitrated or

nitrosated derivatives.

A

29.12 Aldehydes, whether or not with other oxygen function;

cyclic polymers of aldehydes; paraformaldehyde.

A

2913.00 Halogenated, sulphonated, nitrated or nitrosated derivatives

of products of heading 29.12.

A

29.14 Ketones and quinones, whether or not with other oxygen

function, and their halogenated, sulphonated, nitrated or

nitrosated derivatives.

A

29.15 Saturated acyclic monocarboxylic acids and their

anhydrides, halides, peroxides and peroxyacids; their

halogenated, sulphonated, nitrated or nitrosated derivatives.

A

29.16 Unsaturated acyclic monocarboxylic acids, cyclic

monocarboxylic acids, their anhydrides, halides, peroxides

and peroxyacids; their halogenated, sulphonated, nitrated or

nitrosated derivatives.

A

29.17 Polycarboxylic acids, their anhydrides, halides, peroxides

and peroxyacids; their halogenated, sulphonated, nitrated or

nitrosated derivatives.

A

29.18 Carboxylic acids with additional oxygen function and their

anhydrides, halides, peroxides and peroxyacids; their

halogenated, sulphonated, nitrated or nitrosated derivatives.

792

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

- Carboxylic acids with alcohol function but without other

oxygen function, their anhydrides, halides, peroxides,

peroxyacids and their derivatives:

2918.11 -- Lactic acid, its salts and esters

A

2918.12 -- Tartaric acid

A

2918.13 -- Salts and esters of tartaric acid

A

2918.14 -- Citric acid

X

2918.15 -- Salts and esters of citric acid:

Calcium citrate

X

Other

A

2918.16 -- Gluconic acid, its salts and esters

A

2918.18 -- Chlorobenzilate (ISO)

A

2918.19 -- Other

A

- Carboxylic acids with phenol function but without other

oxygen function, their anhydrides, halides, peroxides,

peroxyacids and their derivatives:

2918.21 -- Salicylic acid and its salts

A

2918.22 -- O-Acetylsalicylic acid, its salts and esters

A

2918.23 -- Other esters of salicylic acid and their salts

A

2918.29 -- Other

A

2918.30 - Carboxylic acids with aldehyde or ketone function but

without other oxygen function, their anhydrides, halides,

peroxides, peroxyacids and their derivatives

A

- Other:

2918.91 -- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its

salts and esters

A

2918.99 -- Other

A

29.19 Phosphoric esters and their salts, including lactophosphates;

their halogenated, sulphonated, nitrated or nitrosated

derivatives.

A

29.20 Esters of other inorganic acids of non-metals (excluding

esters of hydrogen halides) and their salts; their halogenated,

sulphonated, nitrated or nitrosated derivatives.

A

29.21 Amine-function compounds.

A

29.22 Oxygen-function amino-compounds.

793

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

- Amino-alcohols, other than those containing more than

one kind of oxygen function, their ethers and esters; salts

thereof:

2922.11 -- Monoethanolamine and its salts

A

2922.12 -- Diethanolamine and its salts

A

2922.13 -- Triethanolamine and its salts

A

2922.14 -- Dextropropoxyphene (INN) and its salts

A

2922.19 -- Other

A

- Amino-naphthols and other amino-phenols, other than

those containing more than one kind of oxygen function,

their ethers and esters; salts thereof:

2922.21 -- Aminohydroxynaphthalenesulphonic acids and their

salts

A

2922.29 -- Other

A

- Amino-aldehydes, amino-ketones and amino-quinones,

other than those containing more than one kind of oxygen

function; salts thereof:

2922.31 -- Amfepramone (INN), methadone (INN) and

normethadone (INN); salts thereof

A

2922.39 -- Other

A

- Amino-acids, other than those containing more than one

kind of oxygen function, and their esters; salts thereof:

2922.41 -- Lysine and its esters; salts thereof

A

2922.42 -- Glutamic acid and its salts:

Sodium glutamates

5.2% B7

Other

A

2922.43 -- Anthranilic acid and its salts

A

2922.44 -- Tilidine (INN) and its salts

A

2922.49 -- Other

A

2922.50 - Amino-alcohol-phenols, amino-acid-phenols and other

amino-compounds with oxygen function

A

29.23 Quaternary ammonium salts and hydroxides; lecithins and

other phosphoaminolipids, whether or not chemically

defined.

A

29.24 Carboxyamide-function compounds; amide-function

compounds of carbonic acid.

A

794

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

29.25 Carboxyimide-function compounds (including saccharin and

its salts) and imine-function compounds.

A

29.26 Nitrile-function compounds.

A

2927.00 Diazo-, azo- or azoxy-compounds.

A

2928.00 Organic derivatives of hydrazine or of hydroxylamine.

A

29.29 Compounds with other nitrogen function.

A

29.30 Organo-sulphur compounds.

A

2931.00 Other organo-inorganic compounds.

A

29.32 Heterocyclic compounds with oxygen hetero-atom(s) only.

A

29.33 Heterocyclic compounds with nitrogen hetero-atom(s) only.

A

29.34 Nucleic acids and their salts, whether or not chemically

defined; other heterocyclic compounds.

A

2935.00 Sulphonamides.

A

29.36 Provitamins and vitamins, natural or reproduced by

synthesis (including natural concentrates), derivatives

thereof used primarily as vitamins, and intermixtures of the

foregoing, whether or not in any solvent.

A

29.37 Hormones, prostaglandins, thromboxanes and leukotrienes,

natural or reproduced by synthesis; derivatives and

structural analogues thereof, including chain modified

polypeptides, used primarily as hormones.

A

29.38 Glycosides, natural or reproduced by synthesis, and their

salts, ethers, esters and other derivatives.

A

29.39 Vegetable alkaloids, natural or reproduced by synthesis, and

their salts, ethers, esters and other derivatives.

A

2940.00 Sugars, chemically pure, other than sucrose, lactose,

maltose, glucose and fructose; sugar ethers, sugar acetals

and sugar esters, and their salts, other than products of

heading 29.37, 29.38 or 29.39.

A

29.41 Antibiotics.

A

2942.00 Other organic compounds.

A

Chapter 30 Pharmaceutical products

A

Chapter 31 Fertilisers

A

Chapter 32 Tanning or dyeing extracts; tannins and their derivatives;

dyes, pigments and other colouring matter; paints and

varnishes; putty and other mastics; inks

A

795

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet

preparations

33.01 Essential oils (terpeneless or not), including concretes and

absolutes; resinoids; extracted oleoresins; concentrates of

essential oils in fats, in fixed oils, in waxes or the like,

obtained by enfleurage or maceration; terpenic by-products

of the deterpenation of essential oils; aqueous distillates and

aqueous solutions of essential oils.

- Essential oils of citrus fruit:

3301.12 -- Of orange

A

3301.13 -- Of lemon

A

3301.19 -- Other

A

- Essential oils other than those of citrus fruit:

3301.24 -- Of peppermint (*Mentha piperita*)

A

3301.25 -- Of other mints:

Peppermint oils obtained from *Mentha arvensis*:

Containing more than 65% by weight of total

menthol when determined by the testing method

stipulated by a Cabinet Order

A

Other

5.4% B10

Other

A

3301.29 -- Other

A

3301.30 - Resinoids

A

3301.90 - Other

A

33.02 Mixtures of odoriferous substances and mixtures (including

alcoholic solutions) with a basis of one or more of these

substances, of a kind used as raw materials in industry; other

preparations based on odoriferous substances, of a kind used

for the manufacture of beverages.

A

3303.00 Perfumes and toilet waters.

A

33.04 Beauty or make-up preparations and preparations for the

care of the skin (other than medicaments), including

sunscreen or sun tan preparations; manicure or pedicure

preparations.

A

33.05 Preparations for use on the hair.

A

33.06 Preparations for oral or dental hygiene, including denture

fixative pastes and powders; yarn used to clean between the

teeth (dental floss), in individual retail packages.

A

796

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

33.07 Pre-shave, shaving or after-shave preparations, personal

deodorants, bath preparations, depilatories and other

perfumery, cosmetic or toilet preparations, not elsewhere

specified or included; prepared room deodorisers, whether

or not perfumed or having disinfectant properties.

A

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

A

Chapter 35 Albuminoidal substances; modified starches; glues;

enzymes

35.01 Casein, caseinates and other casein derivatives; casein glues.

A

35.02 Albumins (including concentrates of two or more whey

proteins, containing by weight more than 80% whey

proteins, calculated on the dry matter), albuminates and

other albumin derivatives.

- Egg albumin:

3502.11 -- Dried

X

3502.19 -- Other

4.8% B10

3502.20

- Milk albumin, including concentrates of two or more

whey proteins

A

3502.90 - Other

A

3503.00 Gelatin (including gelatin in rectangular (including square)

sheets, whether or not surface-worked or coloured) and

gelatin derivatives; isinglass; other glues of animal origin,

excluding casein glues of heading 35.01:

Gelatin for photographic use, gelatin derivatives, fish

glues and isinglass

A

Other

X

3504.00 Peptones and their derivatives; other protein substances and

their derivatives, not elsewhere specified or included; hide

powder, whether or not chromed.

A

35.05 Dextrins and other modified starches (for example,

pregelatinised or esterified starches); glues based on

starches, or on dextrins or other modified starches.

X

35.06 Prepared glues and other prepared adhesives, not elsewhere

specified or included; products suitable for use as glues or

adhesives, put up for retail sale as glues or adhesives, not

exceeding a net weight of 1kg.

A

35.07 Enzymes; prepared enzymes not elsewhere specified or

included.

A

797

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Chapter 36 Explosives; pyrotechnic products; matches; pyrophoric

alloys; certain combustible preparations

A

Chapter 37 Photographic or cinematographic goods

A

Chapter 38 Miscellaneous chemical products

A

Chapter 39 Plastics and articles thereof

39.01 Polymers of ethylene, in primary forms.

3901.10 - Polyethylene having a specific gravity of less than 0.94:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

1.3% or 4.48

yen/kg,

whichever is

the less

B10

Other

A

3901.20

- Polyethylene having a specific gravity of 0.94 or more:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

1.3% or

4.48 yen/kg,

whichever is

the less

B10

Other

A

3901.30

- Ethylene-vinyl acetate copolymers:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.56% B10

Other

A

3901.90

- Other:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.56% B10

Other

A

39.02

Polymers of propylene or of other olefins, in primary forms.

3902.10 - Polypropylene:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

1.3% or

5.12 yen/kg,

whichever is

the less

B10

Other

A

3902.20 - Polyisobutylene:

798

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

In blocks of irregular shape, lumps, powders (including

moulding powders),granules, flakes and similar bulk

forms

0.56% B10

Other

A

3902.30 - Propylene copolymers:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.56% B10

Other

A

3902.90 - Other:

In blocks of irregular shape, lumps, powders (including

moulding powders),granules, flakes and similar bulk

forms

0.56% B10

Other

A

39.03

Polymers of styrene, in primary forms.

- Polystyrene:

3903.11 -- Expansible:

In blocks of irregular shape, lumps, powders

(including moulding powders), granules, flakes and

similar bulk forms

0.78% B10

Other

A

3903.19

-- Other:

In blocks of irregular shape, lumps, powders

(including moulding powders), granules, flakes and

similar bulk forms

1.3%

B10

Other

A

3903.20

- Styrene-acrylonitrile (SAN) copolymers:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.62%

B10

Other

A

3903.30

- Acrylonitrile-butadiene-styrene (ABS) copolymers:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.62% B10

Other

A

799

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

3903.90

- Other:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.62%

B10

Other

A

39.04

Polymers of vinyl chloride or of other halogenated olefins,

in primary forms.

3904.10 - Poly (vinyl chloride), not mixed with any other

substances:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.78% B7

Other A

- Other poly (vinyl chloride):

3904.21 -- Non-plasticised:

In blocks of irregular shape, lumps, powders

(including moulding powders), granules, flakes and

similar bulk forms

0.78% B7

Other A

3904.22 -- Plasticised:

In blocks of irregular shape, lumps, powders

(including moulding powders), granules, flakes and

similar bulk forms

0.78% B7

Other A

3904.30 - Vinyl chloride-vinyl acetate copolymers:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.62% B7

Other A

3904.40 - Other vinyl chloride copolymers:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.56% B7

Other A

3904.50 - Vinylidene chloride polymers:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.56% B7

800

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other A

- Fluoro-polymers:

3904.61 -- Polytetrafluoroethylene:

In blocks of irregular shape, lumps, powders

(including moulding powders), granules, flakes and

similar bulk forms

1.12% B7

Other A

3904.69 -- Other:

In blocks of irregular shape, lumps, powders

(including moulding powders), granules, flakes and

similar bulk forms

1.12% B7

Other A

3904.90 - Other:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.56% B7

Other A

39.05 Polymers of vinyl acetate or of other vinyl esters, in primary

forms; other vinyl polymers in primary forms.

A

39.06 Acrylic polymers in primary forms.

3906.10 - Poly (methyl methacrylate):

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.68% B7

Other A

3906.90 - Other:

In blocks of irregular shape, lumps, powders (including

moulding powders), granules, flakes and similar bulk

forms

0.56% B7

Other A

39.07 Polyacetals, other polyethers and epoxide resins, in primary

forms; polycarbonates, alkyd resins, polyallyl esters and

other polyesters, in primary forms.

A

39.08 Polyamides in primary forms.

A

39.09

Amino-resins, phenolic resins and polyurethanes, in primary

forms.

A

3910.00 Silicones in primary forms.

A

801

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

39.11 Petroleum resins, coumarone-indene resins, polyterpenes,

polysulphides, polysulphones and other products specified

in Note 3 to this Chapter, not elsewhere specified or

included, in primary forms.

A

39.12 Cellulose and its chemical derivatives, not elsewhere

specified or included, in primary forms.

A

39.13 Natural polymers (for example, alginic acid) and modified

natural polymers (for example, hardened proteins, chemical

derivatives of natural rubber), not elsewhere specified or

included, in primary forms.

A

3914.00 Ion-exchangers based on polymers of headings 39.01 to

39.13, in primary forms.

A

39.15

Waste, parings and scrap, of plastics.

A

39.16

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.

A

39.17

Tubes, pipes and hoses, and fittings therefor (for example,

joints, elbows, flanges), of plastics.

A

39.18 Floor coverings of plastics, whether or not self-adhesive, in

rolls or in the form of tiles; wall or ceiling coverings of

plastics, as defined in Note 9 to this Chapter.

A

39.19 Self-adhesive plates, sheets, film, foil, tape, strip and other

flat shapes, of plastics, whether or not in rolls.

A

39.20 Other plates, sheets, film, foil and strip, of plastics, noncellular

and not reinforced, laminated, supported or

similarly combined with other materials.

A

39.21 Other plates, sheets, film, foil and strip, of plastics.

A

39.22 Baths, shower-baths, sinks, wash-basins, bidets, lavatory

pans, seats and covers, flushing cisterns and similar sanitary

ware, of plastics.

A

39.23 Articles for the conveyance or packing of goods, of plastics;

stoppers, lids, caps and other closures, of plastics.

A

39.24 Tableware, kitchenware, other household articles and

hygienic or toilet articles, of plastics.

A

39.25 Builders’ ware of plastics, not elsewhere specified or

included.

A

39.26 Other articles of plastics and articles of other materials of

headings 39.01 to 39.14.

3926.10 - Office or school supplies

A

3926.20 - Articles of apparel and clothing accessories (including

gloves, mittens and mitts)

A

802

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

3926.30 - Fittings for furniture, coachwork or the like

A

3926.40 - Statuettes and other ornamental articles

A

3926.90 - Other:

Chassis spring and leaves thereof, for motor vehicles

A

Other:

Woven fabrics obtained from strip, entirely coated or

covered on both sides with plastics

0.78% B7

Other

A

Chapter 40 Rubber and articles thereof

A

Chapter 41 Raw hides and skins (other than furskins) and leather

41.01 Raw hides and skins of bovine (including buffalo) or equine

animals (fresh, or salted, dried, limed, pickled or otherwise

preserved, but not tanned, parchment-dressed or further

prepared), whether or not dehaired or split.

4101.20 - Whole hides and skins, of a weight per skin not exceeding

8kg when simply dried, 10kg when dry-salted, or 16kg

when fresh, wet-salted or otherwise preserved:

Of which have undergone a chrome tanning (including

pre-tanning) process which is reversible, or of which

have not yet undergone any tanning process

A

Other

12% B10

4101.50

- Whole hides and skins, of a weight exceeding 16kg:

Of which have undergone a chrome tanning (including

pre-tanning) process which is reversible, or of which

have not yet undergone any tanning process

A

Other

12% B10

4101.90

- Other, including butts, bends and bellies:

Of which have undergone a chrome tanning (including

pre-tanning) process which is reversible, or of which

have not yet undergone any tanning process

A

Other

12% B10

41.02 Raw skins of sheep or lambs (fresh, or salted, dried, limed,

pickled or otherwise preserved, but not tanned, parchmentdressed

or further prepared), whether or not with wool on or

split, other than those excluded by Note 1 (c) to this

Chapter.

A

803

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

41.03 Other raw hides and skins (fresh, or salted, dried, limed,

pickled or otherwise preserved, but not tanned, parchmentdressed

or further prepared), whether or not dehaired or

split, other than those excluded by Note 1 (b) or 1 (c) to this

Chapter.

4103.20 - Of reptiles

A

4103.30 - Of swine:

Of which have not yet undergone any tanning process

A

Other

1.2% B10

4103.90 - Other

A

41.04 Tanned or crust hides and skins of bovine (including

buffalo) or equine animals, without hair on, whether or not

split, but not further prepared.

- In the wet state (including wet-blue):

4104.11 -- Full grains, unsplit; grain splits:

Chrome tanned hides and skins

A

Other

12% B10

4104.19 -- Other:

Chrome tanned hides and skins

A

Other

12% B10

- In the dry state (crust):

4104.41 -- Full grains, unsplit; grain splits:

Tanned (including retanned) but not further prepared:

Chrome tanned hides and skins

A

Other

12% B10

Other:

Dyed or coloured:

Dyed or coloured, excluding whole hides and

skins of bovine, of a unit surface area not

exceeding 2.6m2, hides and skins of buffalo and

roller leather

13.3% B10

Other

16% B10

Other

12% B10

4104.49 -- Other:

804

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Tanned (including retanned) but not further prepared:

Chrome tanned hides and skins

A

Other

12% B10

Other:

Dyed or coloured

16% B10

Other

12% B10

41.05 Tanned or crust skins of sheep or lambs, without wool on,

whether or not split, but not further prepared.

4105.10 - In the wet state (including wet-blue)

A

4105.30 - In the dry state (crust):

Dyed or coloured

16% B10

Other

A

41.06 Tanned or crust hides and skins of other animals, without

wool or hair on, whether or not split, but not further

prepared.

- Of goats or kids:

4106.21 -- In the wet state (including wet-blue)

A

4106.22 -- In the dry state (crust):

Dyed or coloured

16% B10

Other

A

- Of swine:

4106.31 -- In the wet state (including wet-blue)

1.2% B10

4106.32 -- In the dry state (crust):

Dyed or coloured

1.6% B10

Other

1.2% B10

4106.40 - Of reptiles:

Vegetable pre-tanned

A

Other:

Dyed or coloured:

Of alligators, crocodiles or lizards

2% B10

Other

1.2% B10

805

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

A

- Other:

4106.91 -- In the wet state (including wet-blue)

A

4106.92 -- In the dry state (crust):

Dyed or coloured

1.2% B10

Other

A

41.07 Leather further prepared after tanning or crusting, including

parchment-dressed leather, of bovine (including buffalo) or

equine animals, without hair on, whether or not split, other

than leather of heading 41.14.

- Whole hides and skins:

4107.11 -- Full grains, unsplit:

Parchment-dressed

1.2% B10

Other:

Dyed, coloured, stamped or embossed:

Dyed or coloured, excluding bovine leather, of a

unit surface area not exceeding 2.6m2, buffalo

leather and roller leather

13.3% B10

Other

16% B10

Other

12% B10

4107.12 -- Grain splits:

Parchment-dressed

1.2% B10

Other:

Dyed, coloured, stamped or embossed:

Dyed or coloured, excluding bovine leather, of a

unit surface area not exceeding 2.6m2, buffalo

leather and roller leather

13.3% B10

Other

16% B10

Other

12% B10

4107.19 -- Other:

Parchment-dressed

1.2% B10

Other:

Dyed, coloured, stamped or embossed

16% B10

806

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

12% B10

- Other, including sides:

4107.91 -- Full grains, unsplit:

Parchment-dressed

1.2% B10

Other:

Dyed, coloured, stamped or embossed:

Dyed or coloured, excluding buffalo leather and

roller leather

13.3% B10

Other

16% B10

Other

12% B10

4107.92 -- Grain splits:

Parchment-dressed

1.2% B10

Other:

Dyed, coloured, stamped or embossed:

Dyed or coloured, excluding buffalo leather and

roller leather

13.3% B10

Other

16% B10

Other

12% B10

4107.99 -- Other:

Parchment-dressed

1.2% B10

Other:

Dyed, coloured, stamped or embossed

16% B10

Other

12% B10

4112.00 Leather further prepared after tanning or crusting, including

parchment-dressed leather, of sheep or lamb, without wool

on, whether or not split, other than leather of heading 41.14:

Parchment-dressed

1.2% B10

Other:

Dyed, coloured, stamped or embossed

16% B10

Other

A

807

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

41.13 Leather further prepared after tanning or crusting, including

parchment-dressed leather, of other animals, without wool

or hair on, whether or not split, other than leather of heading

41.14.

4113.10 - Of goats or kids:

Parchment-dressed

1.2% B10

Other:

Dyed, coloured, stamped or embossed

16% B10

Other

A

4113.20 - Of swine:

Parchment-dressed

1.2% B10

Other:

Dyed, coloured, stamped or embossed

1.6% B10

Other

1.2% B10

4113.30 - Of reptiles:

Parchment-dressed

1.2% B10

Other:

Dyed, coloured, stamped or embossed:

Of alligators, crocodiles or lizards

2% B10

Other

1.2% B10

Other

A

4113.90 - Other:

Parchment-dressed

1.2% B10

Other:

Dyed, coloured, stamped or embossed

1.2% B10

Other

A

41.14 Chamois (including combination chamois) leather; patent

leather and patent laminated leather; metallised leather.

X

41.15 Composition leather with a basis of leather or leather fibre,

in slabs, sheets or strip, whether or not in rolls; parings and

other waste of leather or of composition leather, not suitable

for the manufacture of leather articles; leather dust, powder

and flour.

808

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

4115.10 - Composition leather with a basis of leather or leather

fibre, in slabs, sheets or strip, whether or not in rolls

1.2% B10

4115.20 - Parings and other waste of leather or of composition

leather, not suitable for the manufacture of leather

articles; leather dust, powder and flour

0.6% B10

Chapter 42 Articles of leather; saddlery and harness; travel goods,

handbags and similar containers; articles of animal gut

(other than silk-worm gut)

4201.00 Saddlery and harness for any animal(including traces, leads,

knee pads, muzzles, saddle cloths, saddle bags, dog coats

and the like), of any material.

1.06% B10

42.02 Trunks, suit-cases, vanity-cases, executive-cases, briefcases,

school satchels, spectacle cases, binocular cases,

camera cases, musical instrument cases, gun cases, holsters

and similar containers; travelling-bags, insulated food or

beverages bags, toilet bags, rucksacks, handbags, shoppingbags,

wallets, purses, map-cases, cigarette-cases, tobaccopouches,

tool bags, sports bags, bottle-cases, jewellery

boxes, powder-boxes, cutlery cases and similar containers,

of leather or of composition leather, of sheeting of plastics,

of textile materials, of vulcanised fibre or of paperboard, or

wholly or mainly covered with such materials or with paper.

- Trunks, suit-cases, vanity-cases, executive-cases, briefcases,

school satchels and similar containers:

4202.11 -- With outer surface of leather, of composition leather or

of patent leather:

Vanity-cases, combined or trimmed with precious

metal, metal clad with precious metal, metal plated

with precious metal, precious stones, semi-precious

stones, pearls, coral, elephants’ tusks or Bekko, more

than 6,000 yen/piece in value for customs duty

12.8% B10

Other

8% B10

4202.12 -- With outer surface of plastics or of textile materials:

Vanity-cases, combined or trimmed with precious

metal, metal clad with precious metal, metal plated

with precious metal, precious stones, semi-precious

stones, pearls, coral, elephants’ tusks or Bekko, more

than 6,000 yen/piece in value for customs duty

12.8% B10

Other:

With outer surface of plastic sheeting or of textile

materials

6.4% B10

Other

3.68% B10

4202.19 -- Other

0.82% B10

809

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

- Handbags, whether or not with shoulder strap, including

those without handle:

4202.21 -- With outer surface of leather, of composition leather or

of patent leather:

Combined or trimmed with precious metal, metal clad

with precious metal, metal plated with precious metal,

precious stones, semi-precious stones, pearls, coral,

elephants’ tusks or Bekko, more than 6,000 yen/piece

in value for customs duty:

Of leather or of patent leather

11.2% B10

Other

12.8% B10

Other:

Of leather or of patent leather

6.4%

B10

Other

8% B10

4202.22 -- With outer surface of plastic sheeting or of textile

materials:

Combined or trimmed with precious metal, metal clad

with precious metal, metal plated with precious metal,

precious stones, semi-precious stones, pearls, coral,

elephants’ tusks or Bekko, more than 6,000 yen/piece

in value for customs duty

12.8% B10

Other

6.4% B10

4202.29 -- Other

6.4% B10

- Articles of a kind normally carried in the pocket or in the

handbag:

4202.31 -- With outer surface of leather, of composition leather or

of patent leather:

Wallets and purses, combined or trimmed with

precious metal, metal clad with precious metal, metal

plated with precious metal, precious stones, semiprecious

stones, pearls, coral, elephants’ tusks or

Bekko, more than 6,000 yen/piece in value for

customs duty

12.8% B10

Other

8% B10

4202.32 -- With outer surface of plastic sheeting or of textile

materials:

810

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Wallets and purses, combined or trimmed with

precious metal, metal clad with precious metal, metal

plated with precious metal, precious stones, semiprecious

stones, pearls, coral, elephants’ tusks or

Bekko, more than 6,000 yen/piece in value for

customs duty

12.8% B10

Other

6.4%

B10

4202.39 -- Other

0.82% B10

- Other:

4202.91 -- With outer surface of leather, of composition leather or

of patent leather

8%

B10

4202.92 -- With outer surface of plastic sheeting or of textile

materials

6.4% B10

4202.99 -- Other:

Of wood

0.54% B10

Of ivory, of bone, of tortoise-shell, of horn, of antlers,

of coral, of mother-of-pearl or of other animal carving

material

0.68% B10

Other

0.92% B10

42.03 Articles of apparel and clothing accessories, of leather or of

composition leather.

4203.10 - Articles of apparel:

Trimmed with furskin or combined or trimmed with

precious metal, metal clad with precious metal, metal

plated with precious metal, precious stones, semiprecious

stones, pearls, coral, elephants’ tusks or Bekko

16% B10

Other

10% B10

- Gloves, mittens and mitts:

4203.21 -- Specially designed for use in sports:

Containing furskin or combined or trimmed with

precious metal, metal clad with precious metal, metal

plated with precious metal, precious stones, semiprecious

stones, pearls, coral, elephants’ tusks or

Bekko

16% B10

Other

X

4203.29 -- Other:

811

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Containing furskin or combined or trimmed with

precious metal, metal clad with precious metal, metal

plated with precious metal, precious stones, semiprecious

stones, pearls, coral, elephants’ tusks or

Bekko:

Of leather

14%

B10

Of composition leather

16% B10

Other

X

4203.30 - Belts and bandoliers:

Trimmed with furskin or combined or trimmed with

precious metal, metal clad with precious metal, metal

plated with precious metal, precious stones, semiprecious

stones, pearls, coral, elephants’ tusks or Bekko

16% B10

Other

X

4203.40 - Other clothing accessories:

Trimmed with furskin or combined or trimmed with

precious metal, metal clad with precious metal, metal

plated with precious metal, precious stones, semiprecious

stones, pearls, coral, elephants’ tusks or Bekko

16% B10

Other

10% B10

4205.00 Other articles of leather or of composition leather:

Of a kind used in machinery or mechanical appliances or

for other technical uses:

Belts and beltings, combing leathers and intergillleathers

3.6% B10

Other

0.66% B10

Other

6% B10

4206.00 Articles of gut (other than silk-worm gut), of goldbeater’s

skin, of bladders or of tendons.

0.66% B10

Chapter 43 Furskins and artificial fur; manufactures thereof

43.01 Raw furskins (including heads, tails, paws and other pieces

or cuttings, suitable for furriers’ use), other than raw hides

and skins of heading 41.01, 41.02 or 41.03.

A

43.02 Tanned or dressed furskins (including heads, tails, paws and

other pieces or cuttings), unassembled, or assembled

(without the addition of other materials) other than those of

heading 43.03.

X

43.03 Articles of apparel, clothing accessories and other articles of

furskin.

X

812

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

4304.00 Artificial fur and articles thereof.

A

Chapter 44

Wood and articles of wood; wood charcoal

44.01 Fuel wood, in logs, in billets, in twigs, in faggots or in

similar forms; wood in chips or particles; sawdust and wood

waste and scrap, whether or not agglomerated in logs,

briquettes, pellets or similar forms.

A

44.02 Wood charcoal (including shell or nut charcoal), whether or

not agglomerated.

A

44.03 Wood in the rough, whether or not stripped of bark or

sapwood, or roughly squared.

A

44.04 Hoopwood; split poles; piles, pickets and stakes of wood,

pointed but not sawn lengthwise; wooden sticks, roughly

trimmed but not turned, bent or otherwise worked, suitable

for the manufacture of walking-sticks, umbrellas, tool

handles or the like; chipwood and the like.

A

4405.00 Wood wool; wood flour.

A

44.06 Railway or tramway sleepers (cross-ties) of wood.

A

44.07 Wood sawn or chipped lengthwise, sliced or peeled, whether

or not planed, sanded or end-jointed, of a thickness

exceeding 6 mm.

A

44.08 Sheets for veneering (including those obtained by slicing

laminated wood), for plywood or for similar laminated

wood and other wood, sawn lengthwise, sliced or peeled,

whether or not planed, sanded, spliced or end-jointed, of a

thickness not exceeding 6 mm.

4408.10

- Coniferous A

- Of tropical wood specified in Subheading Note 1 to this

Chapter:

4408.31 -- Dark Red Meranti, Light Red Meranti and Meranti

Bakau:

Obtained by slicing laminated wood 3.6%

B10

Other:

Sheets for plywood

3% B10

Other A

4408.39 -- Other:

Of Padauk (Kwarin)

A

Of jelutong, not more than 20 cm in length and mot

more than 8 cm

A

813

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Of teak:

Obtained by slicing laminated wood 3.6%

B10

Other

A

Other:

Obtained by slicing laminated wood

3.6% B10

Other:

Sheets for plywood

3% B10

Other

A

4408.90

- Other:

Of Tsuge or boxwood, Tagayasan (*Cassia siamea*), red

sandal wood, rosewood or ebony wood:

Obtained by slicing laminated wood

3.6% B10

Other A

Other:

Obtained by slicing laminated wood

3.6% B10

Other:

Sheets for plywood 3%

B10

Other

A

44.09 Wood (including strips and friezes for parquet flooring, not

assembled) continuously shaped (tongued, grooved, rebated,

chamfered, V-jointed, beaded, moulded, rounded or the like)

along any of its edges, ends or faces, whether or not planed,

sanded or end-jointed.

4409.10 - Coniferous

A

- Non-coniferous:

4409.21 -- Of bamboo:

Drawn wood

4.5% B10

Other

A

4409.29 -- Other

A

44.10 Particle board, oriented strand board (OSB) and similar

board (for example, waferboard) of wood or other ligneous

materials, whether or not agglomerated with resins or other

organic binding substances.

814

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

- Of wood:

4410.11 -- Particle board:

In sheets or in boards

3.6% B10

Other

3% B10

4410.12 -- Oriented strand board (OSB):

In sheets or in boards

3.6% B10

Other

3% B10

4410.19 -- Other:

In sheets or in boards

3.6% B10

Other

3% B10

4410.90 - Other:

In sheets or in boards

4.74% B10

Other

3.96% B10

44.11 Fibreboard of wood or other ligneous materials, whether or

not bonded with resins or other organic substances.

1.56% B10

44.12 Plywood, veneered panels and similar laminated wood.

4412.10 - Of bamboo:

Plywood consisting solely of sheets of wood, each ply

not exceeding 6 mm thickness

X

Other

3.6% B10

- Other plywood, consisting solely of sheets of wood (other

than bamboo), each ply not exceeding 6 mm thickness:

4412.31 -- With at least one outer ply of tropical wood specified in

Subheading Note 1 to this Chapter

X

4412.32 -- Other, with at least one outer ply of non-coniferous

wood

X

4412.39 -- Other

X

- Other:

4412.94 -- Blockboard, laminboard and battenboard:

Laminated lumber

3.6% B10

Other

X

4412.99 -- Other:

815

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Laminated lumber:

With at least one ply of tropical wood specified in

Subheading Note 1 to this Chapter

3.6% B10

Other

X

Other

X

4413.00 Densified wood, in blocks, plates, strips or profile shapes.

A

4414.00 Wooden frames for paintings, photographs, mirrors or

similar objects.

A

44.15 Packing cases, boxes, crates, drums and similar packings, of

wood; cable-drums of wood; pallets, box pallets and other

load boards, of wood; pallet collars of wood.

A

4416.00 Casks, barrels, vats, tubs and other coopers’ products and

parts thereof, of wood, including staves.

A

4417.00 Tools, tool bodies, tool handles, broom or brush bodies and

handles, of wood; boot or shoe lasts and trees, of wood.

A

44.18 Builders’ joinery and carpentry of wood, including cellular

wood panels, assembled flooring panels, shingles and

shakes.

A

4419.00 Tableware and kitchenware, of wood.

A

44.20 Wood marquetry and inlaid wood; caskets and cases for

jewellery or cutlery, and similar articles, of wood; statuettes

and other ornaments, of wood; wooden articles of furniture

not falling in Chapter 94.

4420.10 - Statuettes and other ornaments, of wood

A

4420.90 - Other:

Wood marquetry or inlaid wood

6% B10

Other

A

44.21 Other articles of wood.

4421.10 - Clothes hangers

A

4421.90 - Other:

Kushi of bamboo

6% B10

Other

A

Chapter 45 Cork and articles of cork

A

Chapter 46 Manufactures of straw, of esparto or of other plaiting

materials; basketware and wickerwork

816

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

46.01 Plaits and similar products of plaiting materials, whether or

not assembled into strips; plaiting materials, plaits and

similar products of plaiting materials, bound together in

parallel strands or woven, in sheet form, whether or not

being finished articles (for example, mats, matting, screens).

- Mats, matting and screens of vegetable materials:

4601.21 -- Of bamboo

A

4601.22 -- Of rattan

A

4601.29 -- Other:

Of Igusa (*Juncus effusus*) or of Shichitoi (*Cyperus*

*tegetiformis*)

6% B10

Other

A

- Other:

4601.92 -- Of bamboo

A

4601.93 -- Of rattan

A

4601.94 -- Of other vegetable materials:

Mushiro, Komo and rushmats; plaits and similar

products of plaiting materials, whether or not

assembled into strips

A

Other:

Of Igusa (*Juncus effusus*) or of Shichitoi (*Cyperus*

*tegetiformis*):

Tatami facing

6% B10

Other

6% B7

Other

A

4601.99 -- Other

A

46.02 Basketwork, wickerwork and other articles, made directly to

shape from plaiting materials or made up from goods of

heading 46.01; articles of loofah.

- Of vegetable materials:

4602.11 -- Of bamboo

A

4602.12 -- Of rattan

A

4602.19 -- Other:

Straw envelopes for bottles

A

817

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other:

Tatamidoko

A

Other:

Tatami, of the thickness not less than 8 mm, of

the surface area less than 1 m2 and containing

tatami facing of Igusa (*Juncus effusus*) or of

Shichitoi (*Cyperus tegetiformis*)

4.74% B10

Other

A

4602.90 - Other

A

Chapter 47 P u l p o f w o o d o r o f o th e r f ib r o u s c e l lu l o s ic m a te r i al ;

recovered (waste and scrap) paper or paperboard

A

Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of

paperboard

A

Chapter 49 Printed books, newspapers, pictures and other products of

the printing industry; manuscripts, typescripts and plans

A

Chapter 50 Silk

5001.00 Silk-worm cocoons suitable for reeling.

X

5002.00 Raw silk (not thrown):

Wild silk

A

Other

X

5003.00 Silk waste (including cocoons unsuitable for reeling, yarn

waste and garneted stock).

A

5004.00 Silk yarn (other than yarn spun from silk waste) not put up

for retail sale.

A

5005.00 Yarn spun from silk waste, not put up for retail sale.

A

5006.00 Silk yarn and yarn spun from silk waste, put up for retail

sale; silk-worm gut.

A

50.07 Woven fabrics of silk or of silk waste.

A

Chapter 51 Wool, fine or coarse animal hair; horsehair yarn and woven

fabric

A

Chapter 52 Cotton

A

Chapter 53 O t h e r v e g e ta b l e t e x ti le fi b r es ; p a p e r y a r n a n d w o v e n f a b r ic s

of paper yarn

A

Chapter 54 Man-made filaments; strip and the like of man-made textile

materials

A

818

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Chapter 55 Man-made staple fibres

A

Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage,

ropes and cables and articles thereof

A

Chapter 57 Carpets and other textile floor coverings

A

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries;

trimmings; embroidery

A

Chapter 59 Impregnated, coated, covered or laminated textile fabrics;

textile articles of a kind suitable for industrial use

A

Chapter 60 Knitted or crocheted fabrics

A

Chapter 61 Articles of apparel and clothing accessories, knitted or

crocheted

A

Chapter 62 Articles of apparel and clothing accessories, not knitted or

crocheted

A

Chapter 63 Other made up textile articles; sets; worn clothing and worn

textile articles; rags

A

Chapter 64 Footwear, gaiters and the like; parts of such articles

64.01 Waterproof footwear with outer soles and uppers of rubber

or of plastics, the uppers of which are neither fixed to the

sole nor assembled by stitching, riveting, nailing, screwing,

plugging or similar processes.

X

64.02 Other footwear with outer soles and uppers of rubber or

plastics.

X

64.03 Footwear with outer soles of rubber, plastics, leather or

composition leather and uppers of leather.

- Sports footwear:

6403.12 -- Ski-boots, cross-country ski footwear and snowboard

boots

X

6403.19 -- Other

X

6403.20 - Footwear with outer soles of leather, and uppers which

consist of leather straps across the instep and around the

big toe:

House footwear

24% B10

Other

21.6% B10

6403.40 - Other footwear, incorporating a protective metal toe-cap

X

- Other footwear with outer soles of leather:

6403.51 -- Covering the ankle:

819

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

House footwear

24%

B10

Other:

Footwear for gymnastics, athletics or similar

activities

X

Other

21.6% B10

6403.59 -- Other:

Slippers or other house footwear:

Slippers

X

Other

24% B10

Other:

Footwear for gymnastics, athletics or similar

activities

X

Other

21.6% B10

- Other footwear:

6403.91 -- Covering the ankle:

Footwear with outer soles of rubber or composition

leather (excluding house footwear):

Footwear for gymnastics, athletics or similar

activities

X

Other

21.6% B10

Other:

Footwear for gymnastics, athletics or similar

activities

X

Other

24%

B10

6403.99 -- Other:

Footwear with outer soles of rubber or composition

leather (excluding slippers and other house footwear):

Footwear for gymnastics, athletics or similar

activities

X

Other

21.6% B10

Other:

Slippers or footwear for gymnastics, athletics or

similar activities

X

820

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

24%

B10

64.04 Footwear with outer soles of rubber, plastics, leather or

composition leather and uppers of textile materials.

- Footwear with outer soles of rubber or plastics:

6404.11 -- Sports footwear; tennis shoes, basketball shoes, gym

shoes, training shoes and the like

X

6404.19 -- Other

X

6404.20 - Footwear with outer soles of leather or composition

leather:

With uppers containing furskin:

With uppers of leather in part (excluding sports

footwear, footwear for gymnastics, athletics or

similar activities and slippers)

24% B10

Other

X

With outer soles of leather (excluding those with uppers

containing furskin):

Canvas shoes:

With uppers of leather in part (excluding sports

footwear and footwear for gymnastics, athletics or

similar activities)

17.3% B10

Other

X

Other:

With uppers of leather in part (excluding sports

footwear, footwear for gymnastics, athletics or

similar activities and slippers)

24%

B10

Other

X

Other

6.7% B10

64.05 Other footwear.

6405.10 - With uppers of leather or composition leather:

With outer soles of leather and uppers of composition

leather:

With uppers of leather in part (excluding sports

footwear, footwear for gymnastics, athletics or

similar activities and slippers)

24% B10

Other

X

821

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

With outer soles of rubber, plastics or composition

leather and uppers of composition leather

8% B10

Other

3.4% B10

6405.20 - With uppers of textile materials

X

6405.90 - Other

X

64.06 Parts of footwear (including uppers whether or not attached

to soles other than outer soles); removable in-soles, heel

cushions and similar articles; gaiters, leggings and similar

articles, and parts thereof.

6406.10 - Uppers and parts thereof, other than stiffeners:

Of leather or containing furskin

X

Other

3.4% B10

6406.20 - Outer soles and heels, of rubber or plastics

3.4% B10

- Other:

6406.91 -- Of wood:

Containing furskin

X

Other

3.4% B10

6406.99 -- Of other materials:

Of leather or containing furskin

X

Other

3.4% B10

Chapter 65 Headgear and parts thereof

A

Chapter 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks,

whips, riding-crops and parts thereof

A

Chapter 67 Prepared feathers and down and articles made of feathers or

of down; artificial flowers; articles of human hair

A

Chapter 68 Articles of stone, plaster, cement, asbestos, mica or similar

materials

A

Chapter 69 Ceramic products

A

Chapter 70

Glass and glassware

7001.00 Cullet and other waste and scrap of glass; glass in the mass.

A

70.02 Glass in balls (other than microspheres of heading 70.18),

rods or tubes, unworked.

A

822

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

70.03 Cast glass and rolled glass, in sheets or profiles, whether or

not having an absorbent, reflecting or non-reflecting layer,

but not otherwise worked.

A

70.04 Drawn glass and blown glass, in sheets, whether or not

having an absorbent, reflecting or non-reflecting layer, but

not otherwise worked.

A

70.05 Float glass and surface ground or polished glass, in sheets,

whether or not having an absorbent, reflecting or nonreflecting

layer, but not otherwise worked.

A

7006.00 Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked,

engraved, drilled, enamelled or otherwise worked, but not

framed or fitted with other materials.

A

70.07 Safety glass, consisting of toughened (tempered) or

laminated glass.

A

7008.00 Multiple-walled insulating units of glass.

A

70.09 Glass mirrors, whether or not framed, including rear-view

mirrors.

A

70.10 Carboys, bottles, flasks, jars, pots, phials, ampoules and

other containers, of glass, of a kind used for the conveyance

or packing of goods; preserving jars of glass; stoppers, lids

and other closures, of glass.

A

70.11 Glass envelopes (including bulbs and tubes), open, and glass

parts thereof, without fittings, for electric lamps, cathoderay

tubes or the like.

A

70.13 Glassware of a kind used for table, kitchen, toilet, office,

indoor decoration or similar purposes (other than that of

heading 70.10 or 70.18).

A

7014.00 Signalling glassware and optical elements of glass (other

than those of heading 70.15), not optically worked.

A

70.15 Clock or watch glasses and similar glasses, glasses for noncorrective

or corrective spectacles, curved, bent, hollowed

or the like, not optically worked; hollow glass spheres and

their segments, for the manufacture of such glasses.

A

70.16 Paving blocks, slabs, bricks, squares, tiles and other articles

of pressed or moulded glass, whether or not wired, of a kind

used for building or construction purposes; glass cubes and

other glass smallwares, whether or not on a backing, for

mosaics or similar decorative purposes; leaded lights and the

like; multicellular or foam glass in blocks, panels, plates,

shells or similar forms.

A

70.17 Laboratory, hygienic or pharmaceutical glassware, whether

or not graduated or calibrated.

A

823

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

70.18 Glass beads, imitation pearls, imitation precious or semiprecious

stones and similar glass smallwares, and articles

thereof other than imitation jewellery; glass eyes other than

prosthetic articles; statuettes and other ornaments of lampworked

glass, other than imitation jewellery; glass

microspheres not exceeding 1 mm in diameter.

7018.10 - Glass beads, imitation pearls, imitation precious or semiprecious

stones and similar glass smallwares

8% B10

7018.20 - Glass microspheres not exceeding 1 mm in diameter

A

7018.90 - Other:

Combined with precious metal or metal plated with

precious metal

6.6% B10

Other

A

70.19 Glass fibres (including glass wool) and articles thereof (for

example, yarn, woven fabrics).

A

7020.00 Other articles of glass.

A

Chapter 71 Natural or cultured pearls, precious or semi-precious stones,

precious metals, metals clad with precious metal, and

articles thereof; imitation jewellery; coin

71.01

Pearls, natural or cultured, whether or not worked or graded

but not strung, mounted or set; pearls, natural or cultured,

temporarily strung for convenience of transport.

A

71.02 Diamonds, whether or not worked, but not mounted or set.

A

71.03 Precious stones (other than diamonds) and semi-precious

stones, whether or not worked or graded but not strung,

mounted or set; ungraded precious stones (other than

diamonds) and semi-precious stones, temporarily strung for

convenience of transport.

A

71.04

Synthetic or reconstructed precious or semi-precious stones,

whether or not worked or graded but not strung, mounted or

set; ungraded synthetic or reconstructed precious or semiprecious

stones, temporarily strung for convenience of

transport.

A

71.05

Dust and powder of natural or synthetic precious or semiprecious

stones.

A

71.06

Silver (including silver plated with gold or platinum),

unwrought or in semi-manufactured forms, or in powder

form.

A

7107.00

Base metals clad with silver, not further worked than semimanufactured.

A

71.08 Gold (including gold plated with platinum) unwrought or in

semi-manufactured forms, or in powder form.

A

824

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

7109.00

Base metals or silver, clad with gold, not further worked

than semi-manufactured.

A

71.10

Platinum, unwrought or in semi-manufactured forms, or in

powder form.

A

7111.00

Base metals, silver or gold, clad with platinum, not further

worked than semi-manufactured.

A

71.12 Waste and scrap of precious metal or of metal clad with

precious metal; other waste and scrap containing precious

metal or precious metal compounds, of a kind used

principally for the recovery of precious metal.

A

71.13

Articles of jewellery and parts thereof, of precious metal or

of metal clad with precious metal.

- Of precious metal whether or not plated or clad with

precious metal:

7113.11 -- Of silver, whether or not plated or clad with other

precious metal

2.08% B10

7113.19 -- Of other precious metal, whether or not plated or clad

with precious metal:

Of platinum, whether or not plated or clad with other

precious metal

2.08% B10

Other

2.16% B10

7113.20 - Of base metal clad with precious metal

2.16% B10

71.14 Articles of goldsmiths’ or silversmiths’ wares and parts

thereof, of precious metal or of metal clad with precious

metal.

A

71.15 Other articles of precious metal or of metal clad with

precious metal.

A

71.16 Articles of natural or cultured pearls, precious or semiprecious

stones (natural, synthetic or reconstructed).

A

71.17 Imitation jewellery.

A

71.18 Coin.

A

Chapter 72

Iron and steel

72.01

Pig iron and spiegeleisen in pigs, blocks or other primary

forms.

A

72.02

Ferro-alloys.

- Ferro-manganese:

7202.11

-- Containing by weight more than 2% of carbon

5.04% B10

825

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

7202.19

-- Other 5.04% B10

- Ferro-silicon

7202.21

-- Containing by weight more than 55% of silicon A

7202.29

-- Other A

7202.30

- Ferro-silico-manganese 2% B10

- Ferro-chromium:

7202.41

-- Containing by weight more than 4% of carbon

A

7202.49

-- Other 3.18% B7

7202.50

- Ferro-silico-chromium

2% B7

7202.60

- Ferro-nickel A

7202.70

- Ferro-molybdenum 2.64% B7

7202.80

- Ferro-tungsten and ferro-silico-tungsten:

Ferro-tungsten

1.6% B7

Ferro-silico-tungsten

2% B7

- Other:

7202.91

-- Ferro-titanium and ferro-silico-titanium

2% B7

7202.92 -- Ferro-vanadium

2% B7

7202.93

-- Ferro-niobium

A

7202.99 -- Other:

Ferro-phosphorus

A

Other

2% B7

72.03

Ferrous products obtained by direct reduction of iron ore

and other spongy ferrous products, in lumps, pellets or

similar forms; iron having a minimum purity by weight of

99.94%, in lumps, pellets or similar forms.

A

72.04

Ferrous waste and scrap; remelting scrap ingots of iron or

steel.

A

72.05

Granules and powders, of pig iron, spiegeleisen, iron or

steel.

A

72.06

Iron and non-alloy steel in ingots or other primary forms

(excluding iron of heading 72.03).

A

72.07

Semi-finished products of iron or non-alloy steel.

A

826

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

72.08

Flat-rolled products of iron or non-alloy steel, of a width of

600 mm or more, hot-rolled, not clad, plated or coated.

A

72.09

Flat-rolled products of iron or non-alloy steel, of a width of

600 mm or more, cold-rolled (cold-reduced), not clad,

plated or coated.

A

72.10

Flat-rolled products of iron or non-alloy steel, of a width of

600 mm or more, clad, plated or coated.

A

72.11

Flat-rolled products of iron or non-alloy steel, of a width of

less than 600 mm, not clad, plated or coated.

A

72.12

Flat-rolled products of iron or non-alloy steel, of a width of

less than 600 mm, clad, plated or coated.

A

72.13

Bars and rods, hot-rolled, in irregularly wound coils, of iron

or non-alloy steel.

A

72.14

Other bars and rods of iron or non-alloy steel, not further

worked than forged, hot-rolled, hot-drawn or hot-extruded,

but including those twisted after rolling.

A

72.15

Other bars and rods of iron or non-alloy steel.

A

72.16

Angles, shapes and sections of iron or non-alloy steel.

A

72.17

Wire of iron or non-alloy steel.

A

72.18

Stainless steel in ingots or other primary forms; semifinished

products of stainless steel.

A

72.19

Flat-rolled products of stainless steel, of a width of 600 mm

or more.

A

72.20

Flat-rolled products of stainless steel, of a width of less than

600 mm.

A

7221.00

Bars and rods, hot-rolled, in irregularly wound coils, of

stainless steel.

A

72.22

Other bars and rods of stainless steel; angles, shapes and

sections of stainless steel.

A

7223.00

Wire of stainless steel.

A

72.24

Other alloy steel in ingots or other primary forms; semifinished

products of other alloy steel.

A

72.25

Flat-rolled products of other alloy steel, of a width of 600

mm or more.

A

72.26

Flat-rolled products of other alloy steel, of a width of less

than 600 mm.

A

72.27 Bars and rods, hot-rolled, in irregularly wound coils, of

other alloy steel.

A

827

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

72.28

Other bars and rods of other alloy steel; angles, shapes and

sections, of other alloy steel; hollow drill bars and rods, of

alloy or non-alloy steel.

A

72.29

Wire of other alloy steel. A

Chapter 73 Articles of iron or steel

A

Chapter 74 Copper and articles thereof

7401.00

Copper mattes; cement copper (precipitated copper).

A

7402.00

Unrefined copper; copper anodes for electrolytic refining.

A

74.03

Refined copper and copper alloys, unwrought.

- Refined copper:

7403.11

-- Cathodes and sections of cathodes:

Not more than 500 yen/kg in value for customs duty

1.8% or the

difference

between 500

yen and the

value for

customs duty

per kilogram

multiplied by

3/5,

whichever is

the less

B10

More than 500 yen/kg in value for customs duty

A

7403.12

-- Wire-bars:

Not more than 500 yen/kg in value for customs duty

1.8% or the

difference

between 500

yen and the

value for

customs duty

per kilogram

multiplied by

3/5,

whichever is

the less

B10

More than 500 yen/kg in value for customs duty

A

7403.13

-- Billets:

828

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Not more than 500 yen/kg in value for customs duty

1.8% or the

difference

between 500

yen and the

value for

customs duty

per kilogram

multiplied by

3/5,

whichever is

the less

B10

More than 500 yen/kg in value for customs duty

A

7403.19

-- Other:

Not more than 500 yen/kg in value for customs duty:

Containing not more than 99.8% by weight of

copper and used for smelting or refining

A

Other

1.8% or the

difference

between 500

yen and the

value for

customs duty

per kilogram

multiplied by

3/5,

whichever is

the less

B10

More than 500 yen/kg in value for customs duty

A

- Copper alloys:

7403.21

-- Copper-zinc base alloys (brass) A

7403.22

-- Copper-tin base alloys (bronze) A

7403.29

-- Other copper alloys (other than master alloys of heading

74.05)

A

7404.00

Copper waste and scrap. A

7405.00

Master alloys of copper. A

74.06

Copper powders and flakes. A

74.07

Copper bars, rods and profiles.

A

74.08

Copper wire. A

74.09

Copper plates, sheets and strip, of a thickness exceeding

0.15 mm.

A

829

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

74.10

Copper foil (whether or not printed or backed with paper,

paperboard, plastics or similar backing materials) of a

thickness (excluding any backing) not exceeding 0.15 mm.

A

74.11

Copper tubes and pipes.

A

74.12

Copper tube or pipe fittings (for example, couplings,

elbows, sleeves).

A

7413.00

Stranded wire, cables, plaited bands and the like, of copper,

not electrically insulated.

A

74.15

Nails, tacks, drawing pins, staples (other than those of

heading 83.05) and similar articles, of copper or of iron or

steel with heads of copper; screws, bolts, nuts, screw hooks,

rivets, cotters, cotter-pins, washers (including spring

washers) and similar articles, of copper.

A

74.18

Table, kitchen or other household articles and parts thereof,

of copper; pot scourers and scouring or polishing pads,

gloves and the like, of copper; sanitary ware and parts

thereof, of copper.

A

74.19

Other articles of copper. A

Chapter 75 Nickel and articles thereof

A

Chapter 76 Aluminium and articles thereof

A

Chapter 78 Lead and articles thereof

78.01

Unwrought lead.

7801.10 - Refined lead:

Not more than 172 yen/kg in value for customs duty

0.54 yen/kg B10

More than 172 yen/kg but not more than 180 yen/kg in

value for customs duty

0.54 yen/kg

or the

difference

between 180

yen and the

value for

customs duty

per kilogram

multiplied by

1/5,

whichever is

the less

B10

More than 180 yen/kg in value for customs duty

A

- Other:

7801.91

-- Containing by weight antimony as the principal other

element.

A

7801.99

-- Other A

830

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

7802.00 Lead waste and scrap.

A

78.04

Lead plates, sheets, strip and foil; lead powders and flakes.

A

7806.00

Other articles of lead.

A

Chapter 79

Zinc and articles thereof

79.01

Unwrought zinc.

- Zinc, not alloyed:

7901.11 -- Containing by weight 99.99% or more of zinc:

Not more than 242 yen/kg in value for customs duty

1.72 yen/kg B10

More than 242 yen/kg but not more than 250 yen/kg

in value for customs duty

1.72 yen/kg

or the

difference

between 250

yen and the

value for

customs duty

per kilogram

multiplied by

2/5,

whichever is

the less

B10

More than 250 yen/kg in value for customs duty

A

7901.12

-- Containing by weight less than 99.99% of zinc:

Not more than 242 yen/kg in value for customs duty

1.72 yen/kg B10

More than 242 yen/kg but not more than 250 yen/kg

in value for customs duty

1.72 yen/kg

or the

difference

between 250

yen and the

value for

customs duty

per kilogram

multiplied by

2/5,

whichever is

the less

B10

More than 250 yen/kg in value for customs duty

A

7901.20

- Zinc alloys:

Containing by weight more than 3% of aluminium

1.72 yen/kg B10

Other:

Containing by weight not less than 95% of zinc

1.68 yen/kg B10

831

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Other

A

7902.00

Zinc waste and scrap.

A

79.03

Zinc dust, powders and flakes.

A

7904.00

Zinc bars, rods, profiles and wire.

A

7905.00

Zinc plates, sheets, strip and foil.

A

7907.00

Other articles of zinc.

A

Chapter 80 Tin and articles thereof

A

Chapter 81 Other base metals; cermets; articles thereof

A

Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal;

parts thereof of base metal

A

Chapter 83 Miscellaneous articles of base metal

A

Chapter 84 Nuclear reactors, boilers, machinery and mechanical

appliances; parts thereof

A

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

A

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

A

Chapter 87 Vehicles other than railway or tramway rolling-stock, and

parts and accessories thereof

A

Chapter 88 Aircraft, spacecraft, and parts thereof

A

Chapter 89 Ships, boats and floating structures

A

Chapter 90 Optical, photographic, cinematographic, measuring,

checking, precision, medical or surgical instruments and

apparatus; parts and accessories thereof

A

Chapter 91 Clocks and watches and parts thereof

91.01 Wrist-watches, pocket-watches and other watches, including

stop-watches, with case of precious metal or of metal clad

with precious metal.

A

91.02 Wrist-watches, pocket-watches and other watches, including

stop-watches, other than those of heading 91.01.

A

91.03 Clocks with watch movements, excluding clocks of heading

91.04.

A

832

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

9104.00 Instrument panel clocks and clocks of a similar type for

vehicles, aircraft, spacecraft or vessels.

A

91.05 Other clocks.

A

91.06 Time of day recording apparatus and apparatus for

measuring, recording or otherwise indicating intervals of

time, with clock or watch movement or with synchronous

motor (for example, time-registers, time recorders).

A

9107.00 Time switches with clock or watch movement or with

synchronous motor.

A

91.08 Watch movements, complete and assembled.

A

91.09 Clock movements, complete and assembled.

A

91.10 Complete watch or clock movements, unassembled or partly

assembled (movement sets); incomplete watch or clock

movements, assembled; rough watch or clock movements.

A

91.11 Watch cases and parts thereof.

A

91.12 Clock cases and cases of a similar type for other goods of

this Chapter, and parts thereof.

A

91.13 Watch straps, watch bands and watch bracelets, and parts

thereof.

9113.10 - Of precious metal or of metal clad with precious metal

A

9113.20 - Of base metal, whether or not gold- or silver-plated

A

9113.90 - Other:

Of leather or of composition leather:

Containing furskin or combined or trimmed with

precious metal, metal clad with precious metal or

metal plated with precious metal, precious stones,

semi-precious stones, pearls, coral, elephants’ tusks

or Bekko

16% B10

Other

10% B10

Other:

Composed of two or more materials, no account

being taken of materials (for example, strings) used

only for assembly

2% B10

Other

A

91.14 Other clock or watch parts.

A

Chapter 92 Musical instruments; parts and accessories of such articles

A

Chapter 93 Arms and ammunition; parts and accessories thereof

A

833

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions

and similar stuffed furnishings; lamps and lighting fittings,

not elsewhere specified or included; illuminated signs,

illuminated name-plates and the like; prefabricated buildings

94.01 Seats (other than those of heading 94.02), whether or not

convertible into beds, and parts thereof.

9401.10 - Seats of a kind used for aircraft

A

9401.20 - Seats of a kind used for motor vehicles

A

9401.30 - Swivel seats with variable height adjustment

A

9401.40 - Seats other than garden seats or camping equipment,

convertible into beds

A

- Seats of cane, osier, bamboo or similar materials:

9401.51 -- Of bamboo or rattan

A

9401.59 -- Other

A

- Other seats, with wooden frames:

9401.61 -- Upholstered

A

9401.69 -- Other

A

- Other seats, with metal frames:

9401.71 -- Upholstered

A

9401.79 -- Other

A

9401.80 - Other seats

A

9401.90 - Parts:

Of leather

3.8% B10

Other

A

94.02 Medical, surgical, dental or veterinary furniture (for

example, operating tables, examination tables, hospital beds

with mechanical fittings, dentists’ chairs); barbers’ chairs

and similar chairs, having rotating as well as both reclining

and elevating movements; parts of the foregoing articles.

A

94.03 Other furniture and parts thereof.

A

94.04 Mattress supports; articles of bedding and similar furnishing

(for example, mattresses, quilts, eiderdowns, cushions,

pouffes and pillows) fitted with springs or stuffed or

internally fitted with any material or of cellular rubber or

plastics, whether or not covered.

A

834

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

94.05 Lamps and lighting fittings including searchlights and

spotlights and parts thereof, not elsewhere specified or

included; illuminated signs, illuminated name-plates and the

like, having a permanently fixed light source, and parts

thereof not elsewhere specified or included.

A

9406.00 Prefabricated buildings.

A

Chapter 95 Toys, games and sports requisites; parts and accessories

thereof

A

Chapter 96 Miscellaneous manufactured articles

96.01 Worked ivory, bone, tortoise-shell, horn, antlers, coral,

mother-of-pearl and other animal carving material, and

articles of these materials (including articles obtained by

moulding).

A

9602.00 Worked vegetable or mineral carving material and articles of

these materials; moulded or carved articles of wax, of

stearin, of natural gums or natural resins or of modelling

pastes, and other moulded or carved articles, not elsewhere

specified or included; worked, unhardened gelatin (except

gelatin of heading 35.03) and articles of unhardened gelatin.

A

96.03 Brooms, brushes (including brushes constituting parts of

machines, appliances or vehicles), hand-operated

mechanical floor sweepers, not motorised, mops and feather

dusters; prepared knots and tufts for broom or brush

making; paint pads and rollers; squeegees (other than roller

squeegees).

A

9604.00 Hand sieves and hand riddles.

A

9605.00 Travel sets for personal toilet, sewing or shoe or clothes

cleaning.

5.28% B10

96.06 Buttons, press-fasteners, snap-fasteners and press-studs,

button moulds and other parts of these articles; button

blanks.

A

96.07 Slide fasteners and parts thereof.

A

96.08 Ball point pens; felt tipped and other porous-tipped pens and

markers; fountain pens, stylograph pens and other pens;

duplicating stylos; propelling or sliding pencils; penholders,

pencil-holders and similar holders; parts (including

caps and clips) of the foregoing articles, other than those of

heading 96.09.

A

96.09 Pencils (other than pencils of heading 96.08), crayons,

pencil leads, pastels, drawing charcoals, writing or drawing

chalks and tailors’ chalks.

A

9610.00 Slates and boards, with writing or drawing surfaces, whether

or not framed.

A

835

Column 1 Column 2 Column 3 Column 4

Tariff

item

number

Description of goods Base Rate Category

9611.00 Date, sealing or numbering stamps, and the like (including

devices for printing or embossing labels), designed for

operating in the hand; hand-operated composing sticks and

hand printing sets incorporating such composing sticks.

A

96.12 Typewriter or similar ribbons, inked or otherwise prepared

for giving impressions, whether or not on spools or in

cartridges; ink-pads, whether or not inked, with or without

boxes.

A

96.13 Cigarette lighters and other lighters, whether or not

mechanical or electrical, and parts thereof other than flints

and wicks.

A

9614.00 Smoking pipes (including pipe bowls) and cigar or cigarette

holders, and parts thereof.

A

96.15 Combs, hair-slides and the like; hairpins, curling pins,

curling grips, hair-curlers and the like, other than those of

heading 85.16, and parts thereof.

A

96.16 Scent sprays and similar toilet sprays, and mounts and heads

therefor; powder-puffs and pads for the application of

cosmetics or toilet preparations.

A

9617.00 Vacuum flasks and other vacuum vessels, complete with

cases; parts thereof other than glass inners.

A

9618.00 Tailors’ dummies and other lay figures; automata and other

animated displays used for shop window dressing.

A

Chapter 97 Works of art, collectors’ pieces and antiques

A

836

Annex 2

Referred to in Chapter 3

Product Specific Rules

Part 1

General Notes

For the purposes of the product specific rules set out in this Annex:

(a) the product specific rule, or specific set of rules, that applies to a

particular heading or subheading is set out immediately adjacent to the

heading or subheading;

(b) where the specific set of rules provides for more than one rule to be

selectively applied, the order of the description of the rules does not

indicate priority of application;

(c) the following definitions apply:

the term “section” means a section of the Harmonized System;

the term “chapter” means a chapter of the Harmonized System;

the term “heading” means the first four digits in the tariff classification

number under the Harmonized System; and

the term “subheading” means the first six digits in the tariff classification

number under the Harmonized System; and

(d) this Annex is based on the Harmonized System as amended on January

1, 2007.

837

Part 2

Product Specific Rules

Section I

Live animals; animal products (Chapter 1-5)

Chapter 1

Live animals

01.01-01.06

All the animals of Chapter 1 shall be wholly obtained.

Chapter 2

Meat and edible meat offal

02.01-02.10

Manufacture in which all the materials used are wholly obtained.

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

03.01-03.07

Manufacture in which all the materials used are wholly obtained.

Chapter 4

Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not

elsewhere specified or included

04.01-04.10

Manufacture in which all the materials used are wholly obtained.

Chapter 5

Products of animal origin, not elsewhere specified or included

05.01-05.11

Manufacture in which all the materials used are wholly obtained.

Section II

Vegetable products (Chapter 6-14)

Chapter 6

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

838

06.01-06.04

Manufacture in which all the materials used are wholly obtained.

Chapter 7

Edible vegetables and certain roots and tubers

07.01-07.14

Manufacture in which all the materials used are wholly obtained.

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

08.01-08.14

Manufacture in which all the materials used are wholly obtained.

Chapter 9

Coffee, tea, maté and spices

0901.11-0902.20

Manufacture in which all the materials used are wholly obtained.

0902.30-0902.40

A change to subheading 0902.30 through 0902.40 from any other heading; or

No required change in tariff classification to subheading 0902.30 through 0902.40,

provided that there is a qualifying value content of not less than 50 percent.

09.03-09.10

Manufacture in which all the materials used are wholly obtained.

Chapter 10

Cereals

10.01-10.08

Manufacture in which all the materials used are wholly obtained.

Chapter 11

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

1101.00-1102.20

Manufacture in which all the materials used are wholly obtained.

1102.90

A change to subheading 1102.90 from any other chapter, provided that there is a

qualifying value content of not less than 40 percent.

839

11.03-11.09

Manufacture in which all the materials used are wholly obtained.

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or

medicinal plants; straw and fodder

12.01-12.14

Manufacture in which all the materials used are wholly obtained.

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

13.01-13.02

Manufacture in which all the materials used are wholly obtained.

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

14.01-14.04

Manufacture in which all the materials used are wholly obtained.

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

15.01-15.22

Manufacture in which all the materials used are wholly obtained.

Section IV

Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco

substitutes (Chapter 16-24)

Chapter 16

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

1601.00-1604.19

Manufacture in which all the materials used are wholly obtained.

840

1604.20

A change to subheading 1604.20 from any other chapter.

1604.30-1605.10

Manufacture in which all the materials used are wholly obtained.

1605.20

A change to subheading 1605.20 from any other chapter.

1605.30-1605.40

Manufacture in which all the materials used are wholly obtained.

1605.90

Of cuttle fish and squid:

Manufacture in which all the materials used are wholly obtained.

Others:

A change to subheading 1605.90 from any other chapter.

Chapter 17

Sugars and sugar confectionery

17.01-17.04

Manufacture in which all the materials used are wholly obtained.

Chapter 18

Cocoa and cocoa preparations

18.01-18.06

Manufacture in which all the materials used are wholly obtained.

Chapter 19

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

19.01-19.05

Manufacture in which all the materials used are wholly obtained.

Chapter 20

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

20.01-20.09

Manufacture in which all the materials used are wholly obtained.

Chapter 21

Miscellaneous edible preparations

841

2101.11

A change to subheading 2101.11 from any other chapter.

2101.12

Manufacture in which all the materials used are wholly obtained.

2101.20

A change to subheading 2101.20 from any other chapter.

2101.30-2105.00

Manufacture in which all the materials used are wholly obtained.

2106.10

A change to subheading 2106.10 from any other chapter.

2106.90

A change to subheading 2106.90 from any other chapter, provided that there is a

qualifying value content of not less than 40 percent.

Chapter 22

Beverages, spirits and vinegar

22.01-22.06

Manufacture in which all the materials used are wholly obtained.

22.07

A change to heading 22.07 from any other chapter.

22.08-22.09

Manufacture in which all the materials used are wholly obtained.

Chapter 23

Residues and waste from the food industries; prepared animal fodder

23.01-23.09

Manufacture in which all the materials used are wholly obtained.

Chapter 24

Tobacco and manufactured tobacco substitutes

24.01-24.03

Manufacture in which all the materials used are wholly obtained.

Section V

Mineral products (Chapter 25-27)

842

Chapter 25

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

2501.00

Manufacture in which all the materials used are wholly obtained.

Section VI

Products of the chemical or allied industries (Chapter 28-38)

Chapter 28

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

metals, of radioactive elements or of isotopes

2801.20

A change to subheading 2801.20 from any other heading.

28.02-28.03

A change to heading 28.02 through 28.03 from any other heading.

2804.30

A change to subheading 2804.30 from any other heading.

2804.50

A change to subheading 2804.50 from any other heading.

2804.90

A change to subheading 2804.90 from any other heading.

28.06

A change to heading 28.06 from any other heading, provided that there is a qualifying

value content of not less than 35 percent.

2807.00

A change to subheading 2807.00 from any other heading.

2811.19

A change to subheading 2811.19 from any other heading.

2811.22

A change to subheading 2811.22 from any other heading.

2815.11

A change to subheading 2815.11 from any other heading, provided that there is a

qualifying value content of not less than 35 percent.

843

2815.20

A change to subheading 2815.20 from any other heading.

2816.10

A change to subheading 2816.10 from any other heading.

2817.00-2818.20

A change to subheading 2817.00 through 2818.20 from any other heading.

2819.90

A change to subheading 2819.90 from any other heading.

2820.10

A change to subheading 2820.10 from any other chapter.

28.21-28.23

A change to heading 28.21 through 28.23 from any other heading.

28.24

A change to heading 28.24 from any other chapter.

2825.10

A change to subheading 2825.10 from any other heading.

2825.40

A change to subheading 2825.40 from any other heading.

2825.50

A change to subheading 2825.50 from any other chapter.

2825.60

A change to subheading 2825.60 from any other heading.

2825.80-2825.90

A change to subheading 2825.80 through 2825.90 from any other heading.

2826.30

A change to subheading 2826.30 from any other heading.

2827.32

A change to subheading 2827.32 from any other heading, provided that there is a

qualifying value content of not less than 35 percent.

2827.35

A change to subheading 2827.35 from any other chapter.

844

2827.39

A change to subheading 2827.39 from any other heading.

2828.90

A change to subheading 2828.90 from any other heading, provided that there is a

qualifying value content of not less than 35 percent.

2830.90

A change to subheading 2830.90 from any other heading.

2833.11

A change to subheading 2833.11 from any other heading.

2833.24-2833.25

A change to subheading 2833.24 through 2833.25 from any other chapter.

2833.27-2833.29

A change to subheading 2833.27 through 2833.29 from any other heading.

2833.40

A change to subheading 2833.40 from any other heading.

2834.29

A change to subheading 2834.29 from any other heading.

2835.25-2835.26

A change to subheading 2835.25 through 2835.26 from any other heading.

2835.39

A change to subheading 2835.39 from any other heading.

2836.50

A change to subheading 2836.50 from any other heading.

2836.99-2837.19

A change to subheading 2836.99 through 2837.19 from any other heading.

2839.90

A change to subheading 2839.90 from any other heading.

2840.20

A change to subheading 2840.20 from any other heading.

2841.30

A change to subheading 2841.30 from any other heading.

845

2841.90

A change to subheading 2841.90 from any other heading.

2842.90

A change to subheading 2842.90 from any other heading.

2843.90

A change to subheading 2843.90 from any other heading.

2846.90

A change to subheading 2846.90 from any other heading.

2849.90-2850.00

A change to subheading 2849.90 through 2850.00 from any other heading.

2853.00

A change to subheading 2853.00 from any other heading.

Chapter 29

Organic chemicals

2901.10

A change to subheading 2901.10 from any other heading.

2902.19

A change to subheading 2902.19 from any other heading.

2902.30

A change to subheading 2902.30 from any other heading.

2902.90

A change to subheading 2902.90 from any other heading.

2903.12-2903.13

A change to subheading 2903.12 through 2903.13 from any other heading.

2903.22

A change to subheading 2903.22 from any other heading.

2903.29

A change to subheading 2903.29 from any other heading.

2903.39

A change to subheading 2903.39 from any other heading.

846

2903.49

A change to subheading 2903.49 from any other heading.

2903.61

A change to subheading 2903.61 from any other heading.

2903.69-2904.10

A change to subheading 2903.69 through 2904.10 from any other heading.

2904.90

A change to subheading 2904.90 from any other heading.

2905.14-2905.16

A change to subheading 2905.14 through 2905.16 from any other heading.

2905.19-2905.29

A change to subheading 2905.19 through 2905.29 from any other heading.

2905.39-2905.41

A change to subheading 2905.39 through 2905.41 from any other heading.

2905.44

A change to subheading 2905.44 from any other heading, except from heading 17.02.

2905.59

A change to subheading 2905.59 from any other heading.

2906.11

Manufacture in which all the materials used are wholly obtained.

2906.12

A change to subheading 2906.12 from any other heading.

2906.19

A change to subheading 2906.19 from any other heading.

2906.29-2907.13

A change to subheading 2906.29 through 2907.13 from any other heading.

2907.19

A change to subheading 2907.19 from any other heading.

2907.29

A change to subheading 2907.29 from any other heading.

847

2909.19

A change to subheading 2909.19 from any other heading.

2909.30

A change to subheading 2909.30 from any other heading.

2909.43-2909.49

A change to subheading 2909.43 through 2909.49 from any other heading.

2910.30

A change to subheading 2910.30 from any other heading.

2910.90

A change to subheading 2910.90 from any other heading.

2912.19

A change to subheading 2912.19 from any other heading.

2912.29-2912.30

A change to subheading 2912.29 through 2912.30 from any other heading.

2912.60-2913.00

A change to subheading 2912.60 through 2913.00 from any other heading.

2914.13-2914.19

A change to subheading 2914.13 through 2914.19 from any other heading.

2914.29

A change to subheading 2914.29 from any other heading.

2914.40-2914.50

A change to subheading 2914.40 through 2914.50 from any other heading.

2914.70-2915.11

A change to subheading 2914.70 through 2915.11 from any other heading.

2915.29

A change to subheading 2915.29 from any other heading.

2915.39

A change to subheading 2915.39 from any other heading.

2915.60

A change to subheading 2915.60 from any other heading.

848

2916.12-2916.14

A change to subheading 2916.12 through 2916.14 from any other heading.

2916.19-2916.20

A change to subheading 2916.19 through 2916.20 from any other heading.

2916.39

A change to subheading 2916.39 from any other heading.

2917.12-2917.20

A change to subheading 2917.12 through 2917.20 from any other heading.

2917.35

A change to subheading 2917.35 from any other heading.

2917.39

A change to subheading 2917.39 from any other heading.

2918.14-2918.15

Manufacture in which all the materials used are wholly obtained.

2918.19

A change to subheading 2918.19 from any other heading.

2920.90

A change to subheading 2920.90 from any other heading.

2921.19-2921.21

A change to subheading 2921.19 through 2921.21 from any other heading.

2921.29

A change to subheading 2921.29 from any other heading.

2921.42-2921.44

A change to subheading 2921.42 through 2921.44 from any other heading.

2921.51-2922.11

A change to subheading 2921.51 through 2922.11 from any other heading.

2922.19

A change to subheading 2922.19 from any other heading.

2922.29

A change to subheading 2922.29 from any other heading.

849

2922.41

A change to subheading 2922.41 from any other heading.

2923.90

A change to subheading 2923.90 from any other heading.

2924.19

A change to subheading 2924.19 from any other heading.

2925.11

A change to subheading 2925.11 from any other heading.

2925.19

A change to subheading 2925.19 from any other heading.

29.27-29.29

A change to heading 29.27 through 29.29 from any other heading.

2931.00-2932.11

A change to subheading 2931.00 through 2932.11 from any other heading.

2933.61

A change to subheading 2933.61 from any other heading.

2934.20

A change to subheading 2934.20 from any other heading.

2940.00

Manufacture in which all the materials used are wholly obtained.

2942.00

A change to subheading 2942.00 from any other heading.

Chapter 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other

colouring matter; paints and varnishes; putty and other mastics; inks

3201.90

A change to subheading 3201.90 from any other heading, provided that there is a

qualifying value content of not less than 35 percent.

3202.90-3204.19

A change to subheading 3202.90 through 3204.19 from any other heading, provided that

there is a qualifying value content of not less than 35 percent.

850

3204.20

A change to subheading 3204.20 from any other heading.

3205.00-3206.42

A change to subheading 3205.00 through 3206.42 from any other heading, provided that

there is a qualifying value content of not less than 35 percent.

3206.49

A change to subheading 3206.49 from any other heading.

3206.50-3208.90

A change to subheading 3206.50 through 3208.90 from any other heading, provided that

there is a qualifying value content of not less than 35 percent.

3209.10

A change to subheading 3209.10 from any other heading.

3209.90

A change to subheading 3209.90 from any other heading, provided that there is a

qualifying value content of not less than 35 percent.

3210.00

A change to subheading 3210.00 from any other heading.

32.11-32.12

A change to heading 32.11 through 32.12 from any other heading, provided that there is

a qualifying value content of not less than 35 percent.

3213.90-3215.90

A change to subheading 3213.90 through 3215.90 from any other heading, provided that

there is a qualifying value content of not less than 35 percent.

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

3304.10-3305.10

A change to subheading 3304.10 through 3305.10 from any other heading.

3305.30-3305.90

A change to subheading 3305.30 through 3305.90 from any other heading.

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

3502.11-3502.19

Manufacture in which all the materials used are wholly obtained.

851

35.05

Manufacture in which all the materials used are wholly obtained.

Chapter 37

Photographic or cinematographic goods

3707.90

A change to subheading 3707.90 from any other chapter.

Chapter 38

Miscellaneous chemical products

38.01

A change to heading 38.01 from any other heading.

3804.00-3805.10

A change to subheading 3804.00 through 3805.10 from any other heading.

3806.90

A change to subheading 3806.90 from any other heading.

3808.91-3808.99

A change to subheading 3808.91 through 3808.99 from any other heading.

3809.10

Manufacture in which all the materials used are wholly obtained.

3809.91-3809.92

A change to subheading 3809.91 through 3809.92 from any other heading.

38.10

A change to heading 38.10 from any other heading.

3811.21

A change to subheading 3811.21 from any other heading.

3811.90-3819.00

A change to subheading 3811.90 through 3819.00 from any other heading.

38.21-38.22

A change to heading 38.21 through 38.22 from any other heading.

3824.10

A change to subheading 3824.10 from any other heading.

852

3824.40

A change to subheading 3824.40 from any other heading.

3824.60

Manufacture in which all the materials used are wholly obtained.

3824.90

A change to subheading 3824.90 from any other heading.

Section VII

Plastics and articles thereof; rubber and articles thereof (Chapter 39-40)

Chapter 39

Plastics and articles thereof

3901.10-3901.20

A change to subheading 3901.10 through 3901.20 from any other heading.

3902.10-3904.22

A change to subheading 3902.10 through 3904.22 from any other heading.

3904.50-3904.90

A change to subheading 3904.50 through 3904.90 from any other heading.

3905.21

A change to subheading 3905.21 from any other heading.

3905.30

A change to subheading 3905.30 from any other heading.

3906.90-3907.30

A change to subheading 3906.90 through 3907.30 from any other heading.

3907.50-3907.60

A change to subheading 3907.50 through 3907.60 from any other heading.

3907.91

A change to subheading 3907.91 from any other heading.

39.10-39.11

A change to heading 39.10 through 39.11 from any other heading.

3917.22-3918.10

A change to subheading 3917.22 through 3918.10 from any other heading.

853

3919.10-3920.62

A change to subheading 3919.10 through 3920.62 from any other heading.

3920.69-3920.71

A change to subheading 3920.69 through 3920.71 from any other heading.

3920.79

A change to subheading 3920.79 from any other heading.

3920.92

A change to subheading 3920.92 from any other heading.

3920.99

A change to subheading 3920.99 from any other heading.

3921.12-3921.13

A change to subheading 3921.12 through 3921.13 from any other heading.

3921.19-3921.90

A change to subheading 3921.19 through 3921.90 from any other heading.

3923.10-3924.10

A change to subheading 3923.10 through 3924.10 from any other heading.

3925.10

A change to subheading 3925.10 from any other heading.

3925.30-3925.90

A change to subheading 3925.30 through 3925.90 from any other heading.

3926.30

A change to subheading 3926.30 from any other heading.

3926.90

A change to subheading 3926.90 from any other heading.

Chapter 40

Rubber and articles thereof

4008.19

A change to subheading 4008.19 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

4008.29

A change to subheading 4008.29 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

854

4009.31

A change to subheading 4009.31 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

4009.41-4009.42

A change to subheading 4009.41 through 4009.42 from any other heading, provided that

there is a qualifying value content of not less than 40 percent.

4010.32

A change to subheading 4010.32 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

4016.93

A change to subheading 4016.93 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

4016.99

A change to subheading 4016.99 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

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 41-43)

Chapter 41

Raw hides and skins (other than furskins) and leather

41.01-41.15

A change to heading 41.01 through 41.15 from any other chapter.

Chapter 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers;

articles of animal gut (other than silk-worm gut)

42.01-42.06

A change to heading 42.01 through 42.06 from any other chapter.

Chapter 43

Furskins and artificial fur; manufactures thereof

43.01-43.04

A change to heading 43.01 through 43.04 from any other chapter.

855

Section IX

Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of

straw, of esparto or of other plaiting materials; basketware and wickerwork (Chapter 44-

46)

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and

wickerwork

4601.29

Only for goods made of Igusa (*Juncus effusu*):

Igusa (*Juncus effusu*) used in the manufacturing are wholly obtained.

4601.94

Only for goods made of Igusa (*Juncus effusu*):

Igusa (*Juncus effusu*) used in the manufacturing are wholly obtained.

4602.19

Only for goods made of Igusa (*Juncus effusu*):

Igusa (*Juncus effusu*) used in the manufacturing are wholly obtained.

Section XI

Textiles and textile articles (Chapter 50-63)

Chapter 50

Silk

50.01-50.03

Manufacture in which all the materials used are wholly obtained.

5004.00

A change to subheading 5004.00 from any other heading.

50.05-50.06

Manufacture from fibres, provided that necessary process stipulated in the Appendix is

undertaken.

50.07

Manufacture from yarns, provided that necessary process stipulated in the Appendix is

undertaken.

Chapter 51

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

856

51.01-51.03

Manufacture in which all the materials used are wholly obtained.

51.04-51.05

A change to heading 51.04 through 51.05 from any other chapter.

51.06-51.10

Manufacture from fibres, provided that necessary process stipulated in the Appendix is

undertaken.

51.11-51.13

Manufacture from yarns, provided that necessary process stipulated in the Appendix is

undertaken.

Chapter 52

Cotton

52.01-52.03

Manufacture in which all the materials used are wholly obtained.

52.04-52.07

Manufacture from fibres, provided that necessary process stipulated in the Appendix is

undertaken.

52.08-52.12

Manufacture from yarns, provided that necessary process stipulated in the Appendix is

undertaken.

Chapter 53

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

53.01-53.02

Manufacture in which all the materials used are wholly obtained.

53.03-53.05

A change to heading 53.03 through 53.05 from any other chapter.

53.06-53.08

Manufacture from fibres, provided that necessary process stipulated in the Appendix is

undertaken.

53.09-53.11

Manufacture from yarns, provided that necessary process stipulated in the Appendix is

undertaken.

857

Chapter 54

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

54.01-54.06

Manufacture from chemical materials or textile pulps, provided that necessary process

stipulated in the Appendix is undertaken.

54.07-54.08

Manufacture from yarns, provided that necessary process stipulated in the Appendix is

undertaken.

Chapter 55

Man-made staple fibres

55.01-55.07

Manufacture from chemical materials or textile pulps.

55.08-55.11

Manufacture from fibres, provided that necessary process stipulated in the Appendix is

undertaken.

55.12-55.16

Manufacture from yarns, provided that necessary process stipulated in the Appendix is

undertaken.

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and

articles thereof

56.01-56.03

Manufacture from fibres, provided that necessary process stipulated in the Appendix is

undertaken.

56.04-56.09

Manufacture from yarns, provided that necessary process stipulated in the Appendix is

undertaken.

Chapter 57

Carpets and other textile floor coverings

57.01-57.05

Manufacture from yarns, provided that necessary process stipulated in the Appendix is

undertaken.

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

858

58.01-58.11

Manufacture from yarns, provided that necessary process stipulated in the Appendix is

undertaken.

Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind

suitable for industrial use

59.01-59.11

Manufacture from yarns, provided that necessary process stipulated in the Appendix is

undertaken.

Chapter 60

Knitted or crocheted fabrics

60.01-60.06

Manufacture from yarns, provided that necessary process stipulated in the Appendix is

undertaken.

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

61.01-61.17

Manufacture from fabrics, provided that necessary process stipulated in the Appendix is

undertaken.

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

62.01-62.17

Manufacture from fabrics, provided that necessary process stipulated in the Appendix is

undertaken.

Chapter 63

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

63.01-63.10

Manufacture from fabrics, provided that necessary process stipulated in the Appendix is

undertaken.

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 64-67)

859

Chapter 64

Footwear, gaiters and the like; parts of such articles

64.01-64.06

A change to heading 64.01 through 64.06 from any other chapter.

Chapter 65

Headgear and parts thereof

6504.00

A change to subheading 6504.00 from any other heading except from heading 65.05.

65.05

A change to heading 65.05 from any other heading except from heading 65.04.

65.06-65.07

A change to heading 65.06 through 65.07 from any other heading.

Section XIII

Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products;

glass and glassware (Chapter 68-70)

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

6812.99

A change to subheading 6812.99 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

Chapter 70

Glass and glassware

70.07

A change to heading 70.07 from any other heading, provided that there is a qualifying

value content of not less than 35 percent.

7009.10

A change to subheading 7009.10 from any other heading, provided that there is a

qualifying value content of not less than 35 percent.

7018.10

A change to subheading 7018.10 from any other chapter.

860

7018.90

A change to subheading 7018.90 from any other chapter.

Section XV

Base metals and articles of base metal (Chapter 72-83)

Chapter 72

Iron and steel

7202.49

A change to subheading 7202.49 from any other heading.

7202.60

A change to subheading 7202.60 from any other chapter.

7202.99-7203.90

A change to subheading 7202.99 through 7203.90 from any other heading.

7204.21-7204.29

A change to subheading 7204.21 through 7204.29 from any other heading.

7204.49-7229.90

A change to subheading 7204.49 through 7229.90 from any other heading.

Chapter 73

Articles of iron or steel

73.01-73.07

A change to heading 73.01 through 73.07 from any other heading.

7308.30-7310.10

A change to subheading 7308.30 through 7310.10 from any other heading.

7310.29-7312.90

A change to subheading 7310.29 through 7312.90 from any other heading.

7314.12-7314.19

A change to subheading 7314.12 through 7314.19 from any other heading.

7314.49

A change to subheading 7314.49 from any other heading.

7315.11-7315.19

A change to subheading 7315.11 through 7315.19 from any other heading.

861

7315.82-7315.89

A change to subheading 7315.82 through 7315.89 from any other heading.

7316.00

A change to subheading 7316.00 from any other heading.

7318.11

A change to subheading 7318.11 from any other heading.

7318.14

A change to subheading 7318.14 from any other heading.

7318.15

A change to subheading 7318.15 from any other heading, provided that there is a

qualifying value content of not less than 35 percent.

7318.16-7318.22

A change to subheading 7318.16 through 7318.22 from any other heading.

7318.23-7318.24

A change to subheading 7318.23 through 7318.24 from any other heading, provided that

there is a qualifying value content of not less than 35 percent.

7318.29-7319.90

A change to subheading 7318.29 through 7319.90 from any other heading.

73.20

A change to heading 73.20 from any other heading, provided that there is a qualifying

value content of not less than 35 percent.

7321.11

A change to subheading 7321.11 from any other heading.

7321.19

A change to subheading 7321.19 from any other heading.

7321.82

A change to subheading 7321.82 from any other heading.

7322.11

A change to subheading 7322.11 from any other heading, provided that there is a

qualifying value content of not less than 35 percent.

7323.10

A change to subheading 7323.10 from any other heading.

862

7323.93

A change to subheading 7323.93 from any other heading.

7323.99

A change to subheading 7323.99 from any other heading.

7324.21

A change to subheading 7324.21 from any other heading.

7324.90

A change to subheading 7324.90 from any other heading.

7325.99

A change to subheading 7325.99 from any other heading.

7326.19-7326.90

A change to subheading 7326.19 through 7326.90 from any other heading.

Chapter 74

Copper and articles thereof

7402.00-7403.11

A change to subheading 7402.00 through 7403.11 from any other heading.

7403.13-7403.19

A change to subheading 7403.13 through 7403.19 from any other heading.

7403.29-7415.21

A change to subheading 7403.29 through 7415.21 from any other heading.

7415.33-7415.39

A change to subheading 7415.33 through 7415.39 from any other heading.

7418.20

A change to subheading 7418.20 from any other heading.

7419.91-7419.99

A change to subheading 7419.91 through 7419.99 from any other heading.

Chapter 75

Nickel and articles thereof

7502.10-7505.12

A change to subheading 7502.10 through 7505.12 from any other heading.

863

7505.22-7506.20

A change to subheading 7505.22 through 7506.20 from any other heading.

7507.12

A change to subheading 7507.12 from any other heading.

75.08

A change to heading 75.08 from any other heading.

Chapter 76

Aluminium and articles thereof

7601.20

A change to subheading 7601.20 from any other heading.

76.03-76.04

A change to heading 76.03 through 76.04 from any other heading.

7605.19

A change to subheading 7605.19 from any other heading.

7605.29-7610.90

A change to subheading 7605.29 through 7610.90 from any other heading.

7614.10

A change to subheading 7614.10 from any other heading.

7615.19

A change to subheading 7615.19 from any other heading.

7616.10

A change to subheading 7616.10 from any other heading.

7616.99

A change to subheading 7616.99 from any other heading.

Chapter 78

Lead and articles thereof

78.01

A change to heading 78.01 from any other heading.

7806.00

A change to subheading 7806.00 from any other heading.

864

Chapter 79

Zinc and articles thereof

79.01-79.02

A change to heading 79.01 through 79.02 from any other heading.

7903.90

A change to subheading 7903.90 from any other heading.

7907.00

A change to subheading 7907.00 from any other heading.

Chapter 80

Tin and articles thereof

8001.20

A change to subheading 8001.20 from any other heading.

80.03-80.07

A change to heading 80.03 through 80.07 from any other heading.

Chapter 81

Other base metals; cermets; articles thereof

8101.10-8101.96

A change to subheading 8101.10 through 8101.96 from any other heading.

8101.99-8102.10

A change to subheading 8101.99 through 8102.10 from any other heading.

8102.95-8102.96

A change to subheading 8102.95 through 8102.96 from any other heading.

8102.99

A change to subheading 8102.99 from any other heading.

8106.00-8107.20

A change to subheading 8106.00 through 8107.20 from any other chapter.

Chapter 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

8201.50

A change to subheading 8201.50 from any other heading.

865

8202.10-8202.39

A change to subheading 8202.10 through 8202.39 from any other heading.

8202.99-8205.10

A change to subheading 8202.99 through 8205.10 from any other heading.

8205.40-8205.59

A change to subheading 8205.40 through 8205.59 from any other heading.

8205.70

A change to subheading 8205.70 from any other heading.

8205.90-8208.30

A change to subheading 8205.90 through 8208.30 from any other heading.

8208.90-8210.00

A change to subheading 8208.90 through 8210.00 from any other heading.

8211.92-8211.94

A change to subheading 8211.92 through 8211.94 from any other heading.

8212.20

A change to subheading 8212.20 from any other heading.

8215.91

A change to subheading 8215.91 from any other heading.

Chapter 83

Miscellaneous articles of base metal

8301.20

A change to subheading 8301.20 from any other heading, provided that there is a

qualifying value content of not less than 35 percent.

8301.40-8302.20

A change to subheading 8301.40 through 8302.20 from any other heading.

8302.30

A change to subheading 8302.30 from any other heading, provided that there is a

qualifying value content of not less than 35 percent.

8302.41-8302.60

A change to subheading 8302.41 through 8302.60 from any other heading.

8305.20

A change to subheading 8305.20 from any other heading.

866

8306.29

A change to subheading 8306.29 from any other heading.

8307.10-8308.10

A change to subheading 8307.10 through 8308.10 from any other heading.

8308.90

A change to subheading 8308.90 from any other heading.

83.10-83.11

A change to heading 83.10 through 83.11 from any other heading.

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 84-85)

Chapter 84

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

8407.31

A change to subheading 8407.31 from any other heading, provided that there is a

qualifying value content of not less than 50 percent.

8407.32-8407.34

A change to subheading 8407.32 through 8407.34 from any other heading, provided that

there is a qualifying value content of not less than 40 percent.

8408.20-8408.90

A change to subheading 8408.20 through 8408.90 from any other heading, provided that

there is a qualifying value content of not less than 40 percent.

8409.99

A change to subheading 8409.99 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

8413.30

A change to subheading 8413.30 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

8415.10

A change to subheading 8415.10 from any other subheading, provided that there is a

qualifying value content of not less than 50 percent.

867

84.82

A change to heading 84.82 from any other heading, provided that there is a qualifying

value content of not less than 40 percent.

8483.60

A change to subheading 8483.60 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

84.84

A change to heading 84.84 from any other heading, provided that there is a qualifying

value content of not less than 40 percent.

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

8501.10

A change to subheading 8501.10 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

8501.31-8501.32

A change to subheading 8501.31 through 8501.32 from any other heading, provided that

there is a qualifying value content of not less than 40 percent.

8511.90

A change to subheading 8511.90 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

8512.30-8512.90

A change to subheading 8512.30 through 8512.90 from any other heading, provided that

there is a qualifying value content of not less than 40 percent.

8516.50

A change to subheading 8516.50 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

8518.40

A change to subheading 8518.40 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

8521.90

A change to subheading 8521.90 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

868

85.41

A change to heading 85.41 from any other chapter, provided that components not

classified in 8541.10, 8541.21, 8541.29, 8541.30, 8541.40, 8541.50, 8542.31, 8542.32,

8542.33 and 8542.39 are disregarded.

8542.31-8542.39

For Hybrid integrated circuits, a change to subheading 8542.31 through 8542.39 from

any other subheading, provided that there is a qualifying value content of not less than

35 percent; or

For Integrated Circuits except Hybrid integrated circuits, a change to subheading

8542.31 through 8542.39 from any other chapter, provided that components not

classified in 8541.10, 8541.21, 8541.29, 8541.30, 8541.40, 8541.50, 8542.31, 8542.32,

8542.33 and 8542.39 are disregarded.

8544.30

A change to subheading 8544.30 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

Section XVII

Vehicles, aircraft, vessels and associated transport equipment (Chapter 86-89)

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

8701.20-8701.90

A change to subheading 8701.20 through 8701.90 from any other heading, provided that

there is a qualifying value content of not less than 50 percent.

8703.10

A change to subheading 8703.10 from any other heading, provided that there is a

qualifying value content of not less than 50 percent.

8704.10

A change to subheading 8704.10 from any other heading, provided that there is a

qualifying value content of not less than 50 percent.

8704.32-8707.90

A change to subheading 8704.32 through 8707.90 from any other heading, provided that

there is a qualifying value content of not less than 50 percent.

8708.10-8708.29

A change to subheading 8708.10 through 8708.29 from any other heading, provided that

there is a qualifying value content of not less than 40 percent.

869

8708.40-8708.80

A change to subheading 8708.40 through 8708.80 from any other heading, provided that

there is a qualifying value content of not less than 40 percent.

8708.92-8708.94

A change to subheading 8708.92 through 8708.94 from any other heading, provided that

there is a qualifying value content of not less than 40 percent.

8708.99

A change to subheading 8708.99 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

87.09

A change to heading 87.09 from any other heading, provided that there is a qualifying

value content of not less than 50 percent.

8711.10

A change to subheading 8711.10 from any other heading, provided that there is a

qualifying value content of not less than 50 percent.

8711.30

A change to subheading 8711.30 from any other heading, provided that there is a

qualifying value content of not less than 50 percent.

8711.50-8711.90

A change to subheading 8711.50 through 8711.90 from any other heading, provided that

there is a qualifying value content of not less than 50 percent.

8714.11-8714.19

A change to subheading 8714.11 through 8714.19 from any other heading, provided that

there is a qualifying value content of not less than 40 percent.

8714.91-8714.96

A change to subheading 8714.91 through 8714.96 from any other heading, provided that

there is a qualifying value content of not less than 40 percent.

8716.90

A change to subheading 8716.90 from any other heading, provided that there is a

qualifying value content of not less than 50 percent.

Section XVIII

Optical, photographic, cinematographic, measuring, checking, precision, medical or

surgical instruments and apparatus; clocks and watches; musical instruments; parts and

accessories thereof (Chapter 90-92)

870

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or

surgical instruments and apparatus; parts and accessories thereof

9015.80

A change to subheading 9015.80 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

9029.10-9029.20

A change to subheading 9029.10 through 9029.20 from any other heading, provided that

there is a qualifying value content of not less than 40 percent.

9031.90

A change to subheading 9031.90 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

Chapter 91

Clocks and watches and parts thereof

9113.90

A change to subheading 9113.90 from any other chapter.

Section XX

Miscellaneous manufactured articles (Chapter 94-96)

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed

furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated

signs, illuminated name-plates and the like; prefabricated buildings

9401.20

A change to subheading 9401.20 from any other heading, provided that there is a

qualifying value content of not less than 40 percent.

9401.90

A change to subheading 9401.90 from any other chapter.

9404.21-9404.29

A change to subheading 9404.21 through 9404.29 from any other chapter.

9404.90

Manufacture from yarns.

Chapter 96

Miscellaneous manufactured articles

871

9605.00

A change to subheading 9605.00 from any other chapter.

9612.10

A change to subheading 9612.10 from any other heading.

872

Appendix to Annex 2

Product Specific Rules for Textile and Textile Goods

(Chapter 50-63)

A. Yarn

HS Code

Necessary processes to obtain originating status in a Party

Carding/Combing process Spinning process

50.05-50.06

51.06-51.10 (N/A) Required

52.04-52.07 Required Required

53.06-53.08

54.01-54.06 (N/A) Required

55.08-55.11 Required Required

B. Woven Fabrics

HS Code

Necessary processes to obtain originating status in a Party

Spinning process Dyeing/Printing

process to yarn＊ Weaving process Dyeing/Printing

process to fabrics＊

50.07

51.11-51.13

52.08-52.12

53.09-53.11

54.07-54.08

55.12-55.16

Required Required

Required Required

Required Required

＊ "Dyeing/Printing" process should be accompanied by two or more of the operations, such as bleaching, waterproofing,

decatising, shrinking, mercerising, or similar operations.

873

C. Textile Articles for Industrial Use, etc. (HS 56-59)

HS Code Necessary processes to obtain originating status in a Party

Spinning process Knitting/Crocheting/Weaving

/Making up process

56.01-56.03 (N/A) Required

56.04-56.09 Required Required

57.01-57.02 Required Required

57.03-57.05 (N/A) Required

58.01-58.11 Required Required

59.01 (N/A) Required

59.02-59.11 Required Required

D. Knitted or Crocheted Fabrics (HS 60)

HS Code

Necessary processes to obtain originating status in a Party

Spinning process Dyeing/Printing

process to yarn＊

Knitting

/Crocheting

process

Dyeing/Printing

process to fabrics＊

60.01-60.06

Required Required

Required Required

Required Required

＊ "Dyeing/Printing" process should be accompanied by two or more of the operations, such as bleaching, waterproofing,

decatising, shrinking, mercerising, or similar operations.

E. Apparels, Clothing Accessories and Other Textile Articles (HS 61, 62, 63.01–63.10)

HS Code

Necessary processes to obtain originating status in a Party

Knitting/Crocheting/ Weaving process Making up process

61.01-61.17

62.01-62.17

63.01-63.10

Required Required

874

Annex 3

Referred to in Chapter 3

Operational Certification Procedures

Section 1

Definitions

For the purposes of this Annex:

(a) the term “competent governmental authority” means the authority that,

according to the legislation of each Party, is responsible for the issuing of

a certificate of origin, for the designation of certification entities or

bodies, or, for taking appropriate measures when necessary in relation to

the issuance of a certificate of origin. In the case of India, Department

of Commerce, Ministry of Commerce and Industry, and in the case of

Japan, the Ministry of Economy, Trade and Industry; and

(b) the term “preferential tariff treatment” means the rate of customs duties

applicable to an originating good of the exporting Party in accordance

with paragraph 1 of Article 19.

Section 2

Claim for Preferential Tariff Treatment

1. For the purposes of claiming the preferential tariff treatment for an originating

good of the exporting Party, a certificate of origin shall be submitted to the customs

authority of the importing Party by the importer, together with the documents required

for the importation of the good in accordance with the laws and regulations of the

importing Party.

2. Notwithstanding paragraph 1, the importing Party may waive the requirement

for a certificate of origin in accordance with its laws and regulations.

3. Where an originating good of the exporting Party is imported through one or

more non-Parties as provided for in Article 34, the customs authority of the importing

Party may require the importer, who claims the preferential tariff treatment for the good,

to submit:

(a) a copy of through bill of lading indicating the port of exportation and

importation; or

875

(b) a certificate or any other information given by the customs authorities of

such non-Parties or other relevant entities, which evidences that the good

has not undergone operations other than unloading, reloading and any

other operation to preserve it in good condition in those non-Parties.

4. Notwithstanding paragraph 3, the customs authority of the importing Party may

require the importer to submit documents provided for in subparagraph 3(b) in addition

to a copy of through bill of lading provided for in subparagraph 3(a) in accordance with

the relevant provisions of Implementing Procedures referred to in Section 11.

Section 3

Issuance of Certificate of Origin

1. A certificate of origin referred to in paragraph 1 of Section 2 shall be issued by

the competent governmental authority of the exporting Party on request having been

made in writing by the exporter or its authorised agent.

2. For the purposes of this Section, the competent governmental authority of the

exporting Party may designate other entities or bodies for the issuance of certificate of

origin, under the authorisation given in accordance with the applicable laws and

regulations of the exporting Party.

3. Where the competent governmental authority of the exporting Party designates

other entities or bodies to carry out the issuance of certificate of origin, the exporting

Party shall notify in writing the other Party of its designees.

4. For the purposes of this Annex, upon the entry into force of this Agreement, the

Parties shall establish a format of certificate of origin in the English language in the

Implementing Procedures referred to in Section 11.

5. A certificate of origin shall be completed in the English language.

6. Where the exporter of a good is not the producer of the good in the exporting

Party, the exporter may request a certificate of origin on the basis of:

(a) a declaration provided by the exporter to the competent governmental

authority of the exporting Party or its designees based on the information

provided by the producer of the good to that exporter; or

(b) a declaration voluntarily provided by the producer of the good directly to

the competent governmental authority of the exporting Party or its

designees by the request of the exporter.

7. A certificate of origin shall be issued only after the exporter who requests the

certificate of origin, or the producer of a good in the exporting Party referred to in

876

subparagraph 6(b), proves to the competent governmental authority of the exporting

Party or its designees that the good to be exported qualifies as an originating good of the

exporting Party.

8. The competent governmental authority of the exporting Party shall provide the

importing Party with specimen signatures and impressions of stamps used in the offices

of the competent governmental authority or its designees, upon entry into force of this

Agreement and their modification thereafter.

9. Each Party shall, in accordance with its laws and regulations, ensure that the

exporter to whom a certificate of origin has been issued, or the producer of a good in the

exporting Party referred to in subparagraph 6(b), shall notify in writing the competent

governmental authority of the exporting Party or its designees without delay when such

exporter or producer knows that such good does not qualify as an originating good of

the exporting Party.

10. The competent governmental authority of the exporting Party shall, when it

cancels the decision to issue the certificate of origin, promptly notify the cancellation to

the exporter to whom the certificate of origin has been issued, and to the customs

authority of the importing Party, except where the certificate has been returned to the

competent governmental authority.

Section 4

Validity of Certificate of Origin

1. An issued certificate of origin shall be applicable to a single importation of

originating goods of the exporting Party into the importing Party and be valid for 12

months from the date of issuance.

2. A certificate of origin submitted to the customs authority of the importing Party

after the expiration of its validity as a result of *force majeure* shall be accepted.

Section 5

Record Keeping

1. Each Party shall ensure that the competent governmental authority of the Party

or its designees shall keep a record of the issued certificate of origin for a period of five

years after the date on which the certificate was issued. Such record will include all

antecedents, which were presented to prove the qualification as an originating good of

the exporting Party.

2. Each Party shall, in accordance with its laws and regulations, ensure that the

exporter to whom a certificate of origin has been issued, or the producer of a good in the

exporting Party referred to in subparagraph 6(b) of Section 3 shall keep the records

877

relating to the origin of the good for five years after the date on which the certificate of

origin was issued.

3. The records to be kept in accordance with this Section may include electronic

records.

Section 6

Request for Checking of Certificate of Origin

1. For the purposes of determining whether a good imported from the exporting

Party under preferential tariff treatment qualifies as an originating good of the exporting

Party, the customs authority of the importing Party may request information relating to

the origin of the good from the competent governmental authority of the exporting Party

on the basis of the certificate of origin.

2. For the purposes of paragraph 1, the competent governmental authority of the

exporting Party shall, in accordance with the laws and regulations of the Party, provide

the requested information in a period not exceeding three months after the date of

receipt of the request.

If the customs authority of the importing Party considers necessary, it may require

additional information relating to the origin of the good. If additional information is

requested by the customs authority of the importing Party, the competent governmental

authority of the exporting Party shall, in accordance with the laws and regulations of the

exporting Party, provide the requested information in a period not exceeding two

months after the date of receipt of the request.

3. For the purposes of paragraph 2, the competent governmental authority of the

exporting Party may request the exporter to whom the certificate of origin has been

issued, or the producer of the good in the exporting Party referred to in subparagraph

6(b) of Section 3, to provide the former with the requested information.

4. The request of information in accordance with paragraph 1 shall not preclude the

use of a verification method provided for in Section 7.

5. During the procedures provided for in this Section and Section 7, the customs

authority of the importing Party may suspend the preferential tariff treatment while

awaiting the result of verification. However, it shall not wait for the procedures to be

completed before it releases the good to the importer, in accordance with its laws and

regulations.

878

Section 7

Verification Visit

1. If the customs authority of the importing Party is not satisfied with the outcome

of the request for checking pursuant to Section 6, it may request the exporting Party:

(a) to collect and provide information relating to the origin of a good and

check, for that purpose, the facilities used in the production of the good,

through a visit by the competent governmental authority of the exporting

Party along with the customs authority of the importing Party to the

premises of the exporter to whom the certificate of origin has been

issued, or the producer of the good in the exporting Party referred to in

subparagraph 6(b) of Section 3; and

(b) to provide information relating to the origin of the good in the possession

of the competent governmental authority of the exporting Party or its

designees during or after the visit pursuant to subparagraph (a).

2. When requesting the exporting Party to conduct a visit pursuant to paragraph 1,

the customs authority of the importing Party shall deliver a written communication with

such request to the exporting Party at least 60 days in advance of the proposed date of

the visit, the receipt of which is to be confirmed by the exporting Party. The

competent governmental authority of the exporting Party shall request the written

consent of the exporter, or the producer of the good in the exporting Party, whose

premises are to be visited.

3. The communication referred to in paragraph 2 shall include:

(a) the identity of the customs authority of the importing Party issuing the

communication;

(b) the name of the exporter, or the producer of the good in the exporting

Party, whose premises are requested to be visited;

(c) the proposed date and place of the visit;

(d) the objective and scope of the proposed visit, including specific reference

to the good subject of the verification referred to in the certificate of

origin; and

(e) the names and titles of the officials of the customs authority of the

importing Party to be present during the visit.

4. The exporting Party shall respond in writing to the importing Party, within 30

days of the receipt of the communication referred to in paragraph 2, whether it accepts

or refuses to conduct the visit requested pursuant to paragraph 1.

879

5. The competent governmental authority of the exporting Party shall, in

accordance with the laws and regulations of the Party, provide within 45 days or any

other mutually agreed period from the last day of the visit, to the customs authority of

the importing Party the information obtained pursuant to paragraph 1.

Section 8

Determination of Origin

and Preferential Tariff Treatment

1. The customs authority of the importing Party may deny preferential tariff

treatment to a good for which an importer claims preferential tariff treatment where the

good does not qualify as an originating good of the exporting Party or where the

importer fails to comply with any of the relevant requirements of this Annex.

2. The customs authority of the importing Party may determine that a good does

not qualify as an originating good of the exporting Party and may deny preferential

tariff treatment, and a written determination thereof shall be sent to the competent

governmental authority of the exporting Party:

(a) where the competent governmental authority of the exporting Party fails

to provide the information within the period referred to in paragraph 2 of

Section 6 or paragraph 5 of Section 7;

(b) where the exporting Party refuses to conduct a visit, or that Party fails to

respond to the communication referred to in paragraph 2 of Section 7

within the period referred to in paragraph 4 of Section 7; or

(c) where the information provided to the customs authority of the importing

Party pursuant to Section 6 or 7, is not sufficient to prove that the good

qualifies as an originating good of the exporting Party.

3. After carrying out the procedures outlined in Section 6 or 7 as the case may be,

the customs authority of the importing Party shall provide the competent governmental

authority of the exporting Party with a written determination of whether or not the good

qualifies as an originating good of the exporting Party, including findings of fact and the

legal basis for the determination. The competent governmental authority of the

exporting Party shall inform such determination by the customs authority of the

importing Party to the exporter, or the producer of the good in the exporting Party,

whose premises were subject of the visit referred to in Section 7.

880

Section 9

Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the

confidentiality of information provided to it as confidential pursuant to this Annex, and

shall protect that information from disclosure that could prejudice the competitive

position of the persons providing the information.

2. Information obtained by the customs authority of the importing Party pursuant to

this Annex:

(a) may only be used by such authority for the purposes of this Annex; and

(b) shall not be used by the importing Party in any criminal proceedings

carried out by a court or a judge, unless the information is requested to

the exporting Party and provided to the importing Party, through the

diplomatic channels or other channels established in accordance with the

applicable laws of the exporting Party.

Section 10

Penalties and Measures against Fraudulent Acts

Each Party shall establish or maintain, in accordance with its laws and

regulations, appropriate penalties or other measures against its exporters to whom a

certificate of origin has been issued and the producers of a good in the exporting Party

referred to in subparagraph 6(b) of Section 3 who have committed fraudulent acts in

connection with a certificate of origin, including submission of false declarations or

documents to its competent governmental authority of the exporting Party or its

designees.

Section 11

Implementing Procedures

Upon the date of entry into force of this Agreement, the Joint Committee shall

adopt the Implementing Procedures that provide detailed regulations pursuant to which

the customs authorities and the competent governmental authorities of the Parties shall

implement their functions under this Annex.

881

Annex 4

Referred to in Chapter 6

Financial Services

Section 1

Scope and Definitions

1. This Annex applies to measures affecting the supply of financial services.

Reference to the supply of a financial service in this Annex shall mean the supply of a

service as defined in subparagraph (l) of Article 58.

2. (a) For the purposes of this Annex:

(i) the term “financial service” means any service of a financial

nature offered by a financial service supplier of a Party.

Financial services include all insurance and insurance-related

services, and all banking and other financial services (excluding

insurance). Financial services include the following activities:

(A) Insurance and Insurance-Related Services

(AA) direct insurance (including co-insurance):

(aa) life; and

(bb) non-life;

(BB) reinsurance and retrocession;

(CC) insurance intermediation, such as brokerage and

agency; and

(DD) services auxiliary to insurance, such as

consultancy, actuarial, risk assessment and claim

settlement services; and

(B) Banking and Other Financial Services (Excluding

Insurance)

(AA) acceptance of deposits and other repayable funds

from the public;

882

(BB) lending of all types, including consumer credit,

mortgage credit, factoring and financing of

commercial transaction;

(CC) financial leasing;

(DD) all payment and money transmission services,

including credit, charge and debit cards, travellers

cheques and bankers drafts;

(EE) guarantees and commitments;

(FF) trading for own account or for account of

customers, whether on an exchange, in an overthe-

counter market or otherwise, the following:

(aa) money market instruments (including

cheques, bills, certificates of deposits);

(bb) foreign exchange;

(cc) derivative products including, but not

limited to, futures and options;

(dd) exchange rate and interest rate

instruments, including products such as

swaps, forward rate agreements;

(ee) transferable securities; and

(ff) other negotiable instruments and

financial assets, including bullion;

(GG) participation in issues of all kinds of securities,

including underwriting and placement as agent

(whether publicly or privately) and provision of

services related to such issues;

(HH) money broking;

(II) asset management, such as cash or portfolio

management, all forms of collective investment

management, pension fund management,

custodial, depository and trust services;

883

(JJ) settlement and clearing services for financial

assets, including securities, derivative products,

and other negotiable instruments;

(KK) provision and transfer of financial information,

and financial data processing and related software

by suppliers of other financial services; and

(LL) advisory, intermediation and other auxiliary

financial services on all the activities listed in

subparagraphs (AA) through (KK), including

credit reference and analysis, investment and

portfolio research and advice, advice on

acquisitions and on corporate restructuring and

strategy;

(ii) the term “financial service supplier” means any natural or

juridical person of a Party wishing to supply or supplying

financial services, but does not include a public entity; and

(iii) the term “public entity” means:

(A) a government, a central bank or a monetary authority of a

Party, or an entity owned or controlled by a Party, that is

principally engaged in carrying out governmental

functions or activities for governmental purposes, not

including an entity principally engaged in supplying

financial services on commercial terms; or

(B) a private entity, performing functions normally performed

by a central bank or monetary authority, when exercising

those functions.

(b) For the purposes of subparagraph (s) of Article 3, the term “services

supplied in the exercise of governmental authority” means the following:

(i) activities conducted by a central bank or monetary authority or by

any other public entity in pursuit of monetary or exchange rate

policies;

(ii) activities forming part of a statutory system of social security or

public retirement plans; and

(iii) other activities conducted by a public entity for the account or

with the guarantee or using the financial resources of the

Government.

884

(c) For the purposes of subparagraph (s) of Article 3, if a Party allows any of

the activities referred to in subparagraph (b)(ii) or (iii) to be conducted

by its financial service suppliers in competition with a public entity or a

financial service supplier, the term “services” shall include such

activities.

(d) Subparagraph (k) of Article 58 shall not apply to services covered by this

Annex.

Section 2

Domestic Regulation

1. Notwithstanding any other provisions of Chapters 6, 7 and 8, a Party shall not be

prevented from taking measures for prudential reasons, including measures for the

protection of investors, depositors, policy holders or persons to whom a fiduciary duty

is owed by a financial service supplier including an enterprise supplying financial

services, or to ensure the integrity and stability of the financial system. Where such

measures do not conform with the provisions of Chapters 6, 7 and 8, they shall not be

used as a means of avoiding the Party’s commitments or obligations under Chapters 6, 7

and 8.

2. Nothing in Chapter 6 shall be construed to require a Party to disclose

information relating to the affairs and accounts of individual customers or any

confidential or proprietary information in the possession of public entities.

Section 3

Recognition

1. A Party may recognise the prudential measures of any international standard

setting body or non-Party in determining how the Party’s measures relating to financial

services shall be applied. Such recognition, which may be achieved through

harmonisation or otherwise, may be based upon an agreement or arrangement with the

international standard setting body or non-Party concerned or may be accorded

autonomously.

2. A Party that is a party to such an agreement or arrangement referred to in

paragraph 1, whether future or existing, shall afford adequate opportunity for the other

Party to negotiate its accession to such an agreement or arrangement, or to negotiate

comparable ones with it, under circumstances in which there would be equivalent

regulation, oversight, implementation of such regulation, and if appropriate, procedures

concerning the sharing of information between the parties to the agreement or

arrangement. Where a Party accords recognition autonomously, it shall afford

adequate opportunity for the other Party to demonstrate that such circumstances exist.

885

Section 4

Dispute Settlement

Arbitral tribunals established under Article 136 for disputes on prudential issues

and other financial matters shall have the necessary expertise relevant to the specific

financial service under dispute.

Section 5

New Financial Services

1. Each Party shall permit a financial service supplier of the other Party having

commercial presence in its Area who is authorised to do business and regulated or

supervised by a public entity under the law of the Party, to supply any new financial

service that the first Party would permit its own financial service suppliers, in like

circumstances, to supply. Each Party may determine the institutional and juridical

form through which the new financial service may be supplied and may require

authorisation for the supply of the new financial service.

2. Where a Party requires authorisation of the new financial service, a decision

shall be made within a reasonable time.

3. For the purposes of this Section, the term a “new financial service” means a

financial service that is not supplied by any financial service supplier in the Area of the

first Party but which is supplied within the Area of the other Party and includes services

related to existing and new financial products or the manner in which a financial

product is delivered.

Section 6

Transfers of Information and Processing of Information

Neither Party shall take measures that prevent transfers of information or the

processing of financial information, including transfers of data by electronic means, or

that, subject to importation rules consistent with international agreements, prevent

transfers of equipment, where such transfers of information, processing of financial

information or transfers of equipment are necessary for the conduct of the ordinary

business of a financial service supplier. Nothing in this Section restricts the right of a

Party to protect personal data, personal privacy and the confidentiality of individual

records and accounts so long as such right is not used to circumvent the provisions of

Chapter 6 and related provisions of this Agreement.

886

Section 7

Exchange of Views on Financial Services

The Parties shall hold meetings to exchange views on issues relating to financial

services through appropriate forum existing at the time of entry into force of this

Agreement or that agreed by the Parties, at such time and venue as may be agreed by the

Parties. The meetings shall be composed of relevant entities including but not limited

to supervisory authority, which shall be decided by respective Parties.

887

Annex 5

Referred to in Chapter 6

Telecommunications Services

Section 1

Scope

1. This Annex shall apply to measures affecting trade in telecommunications

services.

2. This Annex shall apply subject to rules, regulations and licence conditions, as

applicable within the Area of each Party, provided that they are not inconsistent with

this Agreement.

3. This Annex shall not apply to measures affecting broadcasting services as

defined in the laws and regulations of each Party.

Note: For the purposes of this paragraph, broadcasting services shall include

radio and television services and radio and television transmission

services under the Services Sectoral Classification List (GATT

Document MTN.GNS/W/120, dated July 10, 1991).

4. Nothing in this Annex shall be construed:

(a) to require a Party to authorise a service supplier of the other Party to

establish, construct, acquire, lease, operate or supply telecommunications

transport networks or services, other than as provided for in its Schedule

of Specific Commitments in Annex 6; or

(b) to require a Party (or to require a Party to oblige service suppliers in its

Area) to establish, construct, acquire, lease, operate or supply

telecommunications transport networks or services not offered to the

public generally.

Section 2

Definitions

For the purposes of this Annex:

(a) the term “essential facilities” means facilities of a public

telecommunications transport network or service that:

888

(i) are exclusively or predominantly provided by a single or limited

number of suppliers; and

(ii) cannot feasibly be economically or technically substituted in

order to provide a service;

(b) the term “intra-corporate communications” means telecommunications

through which a company communicates within the company or with or

among its subsidiaries, branches and, subject to the laws and regulations

of a Party, affiliates. For these purposes, the terms “subsidiaries”,

“branches” and, where applicable, “affiliates” shall be as defined by each

Party. “Intra-corporate communications” in this Annex excludes

commercial or non-commercial services that are supplied to companies

that are not related subsidiaries, branches or affiliates, or that are offered

to customers or potential customers;

(c) the term “leased circuits” means telecommunications facilities between

two or more designated points which are set aside for the dedicated use

of, or availability to, particular users;

(d) the term “major supplier” means a supplier which has the ability to

materially affect the terms of participation (having regard to price and

supply) in the relevant market for basic telecommunications services as a

result of:

(i) control over essential facilities; or

(ii) use of its position in the market;

(e) the term “non-discriminatory” means treatment no less favourable than

that accorded to any other user of like public telecommunications

transport networks or services under like circumstances;

(f) the term “public telecommunications transport network” means the

public telecommunications infrastructure which permits

telecommunications between and among defined network termination

points, as provided for in the laws and regulations of each Party;

Note: For greater certainty, this definition is without prejudice to the

GATS.

(g) the term “public telecommunications transport service” means any

telecommunications transport service required, explicitly or in effect, by

a Party to be offered to the public generally. Such services may

include, *inter alia*, telegraph, telephone, telex, and data transmission

typically involving the real-time transmission of customer-supplied

889

information between two or more points without any end-to-end change

in the form or content of the customer's information, as provided for in

the laws and regulations of each Party;

Note: For greater certainty, this definition is without prejudice to the

GATS.

(h) the term “reference interconnection offer” means an interconnection

offer extended by a major supplier and filed with or approved by a

telecommunications regulatory body specifying rates, terms and

conditions;

(i) the term “telecommunications dispute resolution body” means any body

responsible for resolution of disputes concerning telecommunications;

(j) the term “telecommunications regulatory body” means any body

responsible for the regulation of telecommunications; and

(k) the term “users” means service consumers and service suppliers.

Section 3

Access to and Use of Public Telecommunications

Transport Networks and Services

1. Each Party shall ensure that any service supplier of the other Party is accorded

access to and use of public telecommunications transport networks and services on

reasonable and non-discriminatory terms and conditions, for the supply of a service

included in its Schedule of Specific Commitments in Annex 6. This obligation shall

be applied, *inter alia*, through paragraphs 2 through 6.

2. Each Party shall ensure that service suppliers of the other Party have access to

and use of any public telecommunications transport networks or services offered

through suppliers of public telecommunications transport networks or services of the

former Party, within or across the border of the former Party, including private leased

circuits, and to this end shall ensure, subject to paragraphs 5 and 6, that such service

suppliers are permitted:

(a) to purchase or lease and attach terminal or other equipment which

interfaces with the public telecommunications transport network and

which is necessary to supply a supplier's services;

(b) to interconnect private leased or owned circuits with public

telecommunications transport networks and services or with circuits

leased or owned by another service supplier;

890

(c) to use operating protocols of the service supplier's choice in the supply of

any service, other than as necessary to ensure the availability of

telecommunications transport networks and services to the public

generally; and

(d) to provide services to users over any leased or owned circuit(s) to the

extent that the scope and type of such services are consistent with the

laws and regulations of the Party.

3. Each Party shall ensure that service suppliers of the other Party may use public

telecommunications transport networks and services for the movement of information

within and across borders, including for intra-corporate communications of such service

suppliers, and for access to information contained in data bases or otherwise stored in

machine-readable form in the Party.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary

to ensure the security and confidentiality of messages or to protect the personal data of

users, subject to the requirement that such measures are not applied in a manner which

would constitute a means of arbitrary or unjustifiable discrimination or a disguised

restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of

public telecommunications transport networks and services other than as necessary:

(a) to safeguard the public service responsibilities of suppliers of public

telecommunications transport networks or services, in particular their

ability to make their networks or services available to the public

generally;

(b) to protect the technical integrity of public telecommunications transport

networks or services;

(c) to ensure that service suppliers of the other Party do not supply services

unless permitted pursuant to commitments in the former Party’s

Schedule of Specific Commitments in Annex 6; or

(d) to ensure that such access to and use of public telecommunications

transport networks and services shall not constitute a security and safety

hazard and is not in contravention of any statute, rule or regulation,

including those related to public policy of the Party, which are publicly

available and applied without discrimination on the suppliers and users

of services of similar categories.

6. Provided that they satisfy the criteria set out in paragraph 5, conditions for

access to and use of public telecommunications transport networks and services may

include:

891

(a) restrictions on resale or shared use of public telephone services;

(b) a requirement to use specified technical interfaces, including interface

protocols, for the interconnection with such networks and services;

(c) requirements, where necessary, for the inter-operability of such services;

(d) type approval of terminal or other equipment which interfaces with the

network and technical requirements relating to the attachment of such

equipment to such networks;

(e) restrictions on interconnection of private leased or owned circuits with

such networks or services or with circuits leased or owned by another

service supplier; or

(f) notification, registration and licensing.

7. Notwithstanding the preceding paragraphs, each Party may, consistent with its

level of development, place reasonable conditions on access to and use of public

telecommunications transport networks and services necessary to strengthen its

domestic telecommunications infrastructure and service capacity and to increase its

participation in international trade in telecommunications services. Such conditions

shall be specified in each Party’s Schedule of Specific Commitments in Annex 6.

Section 4

Interconnection to be Ensured

Each Party shall ensure interconnection between a supplier of public

telecommunications transport networks and any other suppliers of public

telecommunications transport networks or services to the extent provided for in its laws

and regulations.

Section 5

Mobile Number Portability

Each Party shall endeavour to encourage that suppliers of public

telecommunications transport networks or services in its Area provide number

portability for mobile services designated by that Party, to the extent technically

feasible, on a timely basis and on reasonable terms and conditions.

892

Section 6

Resale

Each Party shall ensure that suppliers of public telecommunications transport

networks or services in its Area do not impose unfair or discriminatory conditions or

limitations on the provision of the resale services by suppliers of public

telecommunications transport networks or services of the other Party.

Note: For India, this Section shall only apply to the IPLC (international private leased

circuits) services.

Section 7

Treatment by Major Suppliers

1. Each Party shall ensure that any major supplier in its Area accords suppliers of

public telecommunications transport networks or services of the other Party treatment

no less favourable than such major supplier accords in like circumstances to itself, its

subsidiaries, its affiliates, or any non-affiliated service supplier regarding:

(a) the availability, provisioning, rates, or quality of like public

telecommunications transport networks or services; and

(b) the availability of technical interfaces necessary for interconnection.

Note: This paragraph is applied only to major suppliers that have control over

essential facilities.

2. Each Party shall monitor or assess such treatment referred to in paragraph 1 on

the basis of whether such suppliers of public telecommunications transport networks or

services, their subsidiaries, their affiliates, and non-affiliated service suppliers are in like

circumstances.

Section 8

Competitive Safeguards

1. Each Party shall, through its relevant authorities, maintain appropriate measures

for the purpose of preventing a major supplier from engaging in or continuing anticompetitive

practices.

2. For the purposes of paragraph 1, anti-competitive practices shall include:

(a) using information obtained from competitors with anti-competitive

results; and

893

(b) not making available to suppliers of public telecommunications transport

networks or services, on a timely basis technical information about

essential facilities and commercially relevant information which are

necessary for them to provide services.

Section 9

Interconnection with Major Suppliers

1. Each Party shall ensure that a major supplier in its Area provides interconnection

with suppliers of public telecommunications transport networks or services of the other

Party at any specified technically and commercially feasible point in the network.

Such interconnection is provided:

(a) under non-discriminatory terms, conditions (including technical

standards and specifications) and rates and of a quality no less favourable

than that provided for its own like services or for like services of nonaffiliated

suppliers of public telecommunications transport networks or

services or of its subsidiaries or other affiliates;

Note: With regard to “rates” in this subparagraph, it is understood that

interconnection rates are commercially or economically

negotiated between suppliers of public telecommunications

transport networks or services subject to the laws and

regulations of each Party consistent with subparagraph (b).

(b) in a timely fashion, on terms, conditions (including technical standards

and specifications) and cost-oriented rates that are transparent,

reasonable, having regard to economic feasibility, in a way that the

service supplier need not pay for network components or facilities that it

does not require for the services to be provided; and

Note: The Parties understand that timeliness may vary from case to

case, depending upon the complexity of each interconnection

negotiation, which may be affected by a range of factors.

However, interconnection shall not be delayed without

justifiable reasons.

(c) upon request, at points in addition to the network termination points

offered to the majority of users, subject to charges that reflect the cost of

construction of necessary additional facilities and mutually agreed terms

and conditions.

2. Each Party shall endeavour to require the major suppliers in its Area to provide

suppliers of public telecommunications transport networks or services of the other

894

Party, interconnection with the major suppliers’ unbundled network components or

facilities for the provision of public telecommunications transport networks or services.

3. Implementation of the provisions of paragraph 2 may be determined by each

Party, depending upon the state of market conditions in the relevant markets as assessed

by the Party in its Area.

4. Nothing in the preceding paragraphs shall prevent either Party from taking such

measures as are necessary to protect the security of the networks in its Area subject to

the requirement that such measures are not applied in a manner which would constitute

a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in

services.

5. It shall be ensured that a major supplier is required to allow other suppliers of

public telecommunications transport networks or services who interconnect with the

major supplier:

(a) to locate their equipment which is essential for interconnection at

premises owned by the major supplier; or

(b) to install their cables and lines which are essential for interconnection at

premises, conduits, cable tunnels or telephone poles, owned by the major

supplier,

where physically feasible and where no practical or viable alternatives exist, in order to

interconnect smoothly with the essential facilities of the major supplier.

6. It shall be ensured that major suppliers are required to provide a reference

interconnection offer for approval by the relevant regulatory authorities.

7. Each Party shall ensure that suppliers of public telecommunications transport

networks or services of the other Party may interconnect their facilities and equipment

with those of major suppliers in its Area on the basis of:

(a) a reference interconnection offer containing the rates, terms, and

conditions that the major supplier offers generally to suppliers of public

telecommunications transport networks or services; or

(b) the terms and conditions of an interconnection agreement.

8. Paragraphs 1, 2 and 5 through 7 are applied only to major suppliers that have

control over essential facilities.

9. The procedures applicable for interconnection to a major supplier will be made

publicly available.

895

10. It is ensured that a major supplier will make publicly available either its

interconnection agreements or a reference interconnection offer.

11. A supplier of public telecommunications transport networks or services of a

Party requesting interconnection with a major supplier in the Area of the other Party

shall have recourse, either:

(a) at any time; or

(b) after a reasonable period of time which has been made publicly known,

to an independent domestic body in that other Party, which may be a

telecommunications regulatory body or dispute resolution body as referred to in Section

15, to resolve disputes regarding appropriate terms, conditions and rates for

interconnection within a reasonable period of time, to the extent that these have not

been established previously.

Section 10

Provisioning of Leased Circuit Services

1. Each Party shall endeavour to encourage that a major supplier in its Area

provides suppliers of public telecommunications transport networks or services of the

other Party with leased circuit services that are public telecommunications transport

services on terms and conditions, and at rates, that are not unduly unfavourable or

disadvantageous.

2. Paragraph 1 shall be applied only to major suppliers that have control over

essential facilities.

Section 11

Universal Service

Each Party shall administer any universal service obligation that it defines and

maintains in a transparent, non-discriminatory, and competitively neutral manner and

shall ensure that its universal service obligation is not more burdensome than necessary

for the kind of universal service that it has defined.

Section 12

Public Availability of Licensing Criteria

1. Where a licence is required for the supply of a telecommunications service, a

Party shall make publicly available:

896

(a) all the licensing criteria and the period of time normally required to reach

a decision concerning an application for a licence; and

(b) the terms and conditions of individual licences.

2. The reasons for denial of a licence shall be made known to the applicant upon

request.

Section 13

Independent Regulatory and Dispute Resolution Body

1. Each Party shall ensure that its telecommunications regulatory body and dispute

resolution body are separate from, and not accountable to, any supplier of public

telecommunications transport networks or services.

2. Each Party shall ensure that the decisions of, and the procedures used by, its

telecommunications regulatory body and dispute resolution body are impartial with

respect to all market participants.

Section 14

Allocation and Use of Scarce Resources

1. Each Party shall administer its procedures for the allocation and use of scarce

telecommunications resources, including frequencies, numbers and rights of way, in an

objective, timely, transparent and non-discriminatory manner.

2. Each Party shall make publicly available the current state of allocated frequency

bands but shall not be required to provide detailed identification of frequencies allocated

for specific government uses.

3. The Parties understand that measures regarding the allocation and assignment of

spectrum and frequency management are not measures that are *per se* inconsistent with

Article 59. Accordingly, each Party retains the right to exercise its spectrum and

frequency management policies, which may affect the number of suppliers of public

telecommunications transport networks or services, provided that it does so in a manner

that is consistent with this Agreement. Each Party also retains the right to allocate

frequency bands taking into account current and future needs.

Section 15

Dispute Settlement and Appeal

1. Each Party shall ensure that suppliers of public telecommunications transport

networks or services of the other Party have timely recourse to its telecommunications

897

regulatory body or dispute resolution body to resolve disputes in accordance with the

laws and regulations of the former Party.

2. Each Party shall ensure, to the extent provided for in its laws and regulations that

any supplier of public telecommunications transport networks or services aggrieved by

the determination or decision of the relevant telecommunications regulatory body or

dispute resolution body may petition that body for reconsideration of that determination

or decision. Neither Party may permit such a petition to constitute grounds for noncompliance

with such determination or decision of the said body unless an appropriate

authority suspends, withdraws or stays such determination or decision.

3. Each party shall ensure that any supplier of public telecommunications transport

networks or services aggrieved by a determination or decision of the relevant

telecommunications regulatory body has the opportunity to appeal such determination

or decision to an independent judicial or administrative authority.

Section 16

Transparency

Each Party shall ensure that relevant information on conditions affecting access

to and use of public telecommunications transport networks and services is publicly

available, including:

(a) tariffs and other terms and conditions of service;

(b) specifications of technical interfaces with such networks and services;

(c) information on bodies responsible for the preparation and adoption of

standards affecting such access and use;

(d) conditions applying to attachment of terminal or other equipment; and

(e) notifications, registration or licensing requirements, if any.

Section 17

Unsolicited Commercial E-mail

1. Each Party may take appropriate and necessary measures to regulate unsolicited

commercial e-mail for advertising purposes in accordance with its laws and regulations.

2. Each Party shall endeavour to provide the other Party with information,

including its related laws, regulations and best practices, in relation to the fight against

unsolicited commercial e-mail for advertising purposes.

898

Annex 6

Referred to in Chapter 6

Schedules of Specific Commitments

in relation to Article 62

Part 1

Explanatory Notes

1. Alphabets indicated against individual sectors or sub-sectors and numbers in

brackets are references to the Services Sectoral Classification List (GATT Document

MTN.GNS/W/120, dated July 10, 1991) and the Provisional Central Product

Classification (Statistical Papers Series M No. 77, Department of International

Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991)

(hereinafter referred to in this Annex as “CPC”). These alphabetical and numerical

divisions are indicated to enhance the clarity in the description of specific commitments,

but shall not be construed as being a part of the specific commitments.

2. The scheduling of specific commitments follows the Guidelines for the

Scheduling of Specific Commitments (WTO Document S/L/92, dated March 28, 2001).

The Guidelines shall not, however, be construed as being legally binding.

3. The modes of supply 1), 2), 3) and 4) indicated in the Schedules of Specific

Commitments of the Parties correspond respectively to the supply of services defined in

subparagraphs (m)(i), (ii), (iii) and (iv) of Article 58.

4. The entry “Unbound\*” means unbound due to lack of technical feasibility.

5. The use of “\*\*” against individual CPC codes indicates that the specific

commitment for that code does not extend to the total range of services covered under

that code.

899

Part 2

Schedule of India

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector Limitations on market access Limitations on national treatment Additional commitments

I. HORIZONTAL COMMITMENTS

ALL SECTORS INCLUDED

IN THIS SCHEDULE

3) Foreign Investment Promotion Board (FIPB)

approval will be required in sectors where such

approval is specified under the Consolidated

FDI Policy-Circular 2 of 2010.

A foreign company can set up operations in

India under the following routes:

(a) As an incorporated entity by incorporating

a company under applicable laws through

a Joint Ventures or Wholly Owned

Subsidiaries. These entities can

undertake activities permitted as per the

Foreign Exchange Management Act

(FEMA).

(b) As an office of a foreign entity through

liaison office/representative office, project

office and branch office. Such offices

can undertake activities permitted under

the FEMA.

In addition and without prejudice to equity and

other restrictions specified in sectoral

commitments of this Schedule, MA and NT

restrictions specified in the Consolidated FDI

Policy-Circular 2 of 2010, as revised and

amended from time to time, shall be applicable,

provided that any changes to the Consolidated

FDI Policy-Circular 2 of 2010 shall not be

applied in a manner so as to nullify or impair the

benefits under the terms of a specific

commitment.1

3) In case of collaboration with public sector

enterprises or government undertakings as joint

venture partners, preference in access will be

given to Japanese service suppliers/entities

which offer the best terms for transfer of

technology.

Taxation laws for domestic and Japanese service

suppliers, as per the provisions of the relevant

applicable laws.

Subsidies, where granted, shall be available only

to domestic service suppliers.

In addition and without prejudice to equity and

other restrictions specified in sectoral

commitments of this Schedule, MA and NT

restrictions specified in the Consolidated FDI

Policy-Circular 2 of 2010, as revised and

amended from time to time, shall be applicable,

provided that any changes to the Consolidated

FDI Policy-Circular 2 of 2010 shall not be

applied in a manner so as to nullify or impair the

benefits under the terms of a specific

commitment.2

900

4) Unbound except as per commitments in Chapter

7 on Movement of Natural Persons.

4) Unbound, except as in the MA column.

II. SECTOR – SPECIFIC COMMITMENTS

1. BUSINESS SERVICES

A. Professional Services

(b) Accounting and book keeping

services (862)

(excluding auditing services)

1) None

2) None

3) Unbound

4) Unbound except as in the horizontal section.

1) None

2) None

3) Unbound

4) Unbound except as in the horizontal section and

further subject to the requirement of obtaining

professional indemnity insurance from home

country of service provider.

(d) Architectural services (8671)

1) None

2) None

3) None except that the establishment would be

only through incorporation as partnership firm

constituted by Architects.

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(e) Engineering services (8672)

1) None

2) None

3) None

1) None

2) None

3) None

1 It is understood that with regard to equity and other restrictions specified in sectoral commitments such restrictions shall prevail over any provision of the Consolidated FDI Policy-Circular 2 of 2010

or any amendments made thereto from time to time with regard to relevant sectoral commitments.

2 It is understood that with regard to equity and other restrictions specified in sectoral commitments such restrictions shall prevail over any provision of the Consolidated FDI Policy-Circular 2 of 2010

or any amendments made thereto from time to time with regard to relevant sectoral commitments.

901

4) Unbound except as in the horizontal section.

4) Unbound except as in the horizontal section.

(f) Integrated engineering services

(8673)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(g) Urban planning and landscape

architectural services (8674)

1) None

2) None

3) None except that the establishment would be

only through incorporation as partnership firm

constituted by Architects.

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(h) Medical and dental services

(9312)

1) None for provision of services on provider to

provider basis such that the transaction is

between established medical institutions

covering areas of second opinion to help in

diagnosis of cases or in the field of research.

2) None

3) Only through incorporation with a foreign

equity ceiling of 74 percent subject to the

condition that the latest technology for treatment

will be brought in.

4) Unbound except as in the horizontal section.

None for charitable purposes.

1) None

2) None

3) Unbound

4) Unbound except as in the horizontal section.

(i) Veterinary services (932)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(j) Services provided by Midwives,

Nurses, Physiotherapists and paramedical

personnel (93191)

1) None for provision of services on provider to

provider basis such that the transaction is

between established medical institutions

1) None

902

covering areas of second opinion to help in

diagnosis of cases or in the field of research.

2) None

3) Only through incorporation with a foreign

equity ceiling of 74 percent subject to the

condition that the latest technology for treatment

will be brought in.

4) Unbound except as in the horizontal section.

2) None

3) Unbound

4) Unbound except as in the horizontal section.

B. Computer and Related Services

(84)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

C. Research and Development Services

(a) R&D services on the following

natural sciences only:

Heat, light, electromagnetism,

astronomy, but excluding atomic

energy and related matters

(85101)

Engineering and technology,

including applied science and

technology for casting, metal,

machinery, electricity,

communications, vessels,

aircrafts, civil engineering,

construction, information, etc.

(85103)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

R&D services in agricultural

sciences (85104)

1) None

2) Unbound

3) Unbound

4) Unbound except as in the horizontal section.

1) None

2) Unbound

3) Unbound

4) Unbound except as in the horizontal section.

903

(b) R&D services on social sciences

and humanities (852)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

D. Real Estate Services

(b) on a fee or contract basis (822)

1) None

2) None

3) None for Consultancy Services.

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

E. Rental/Leasing Services (without operators)

(a) Rental/leasing services without

operators relating to ships (83103)

(excluding the services of actual

international transport of Cargo)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None except that prescribed minimum

capitalisation norms must be adhered to.

4) Unbound except as in the horizontal section.

(b) Rental/leasing services without

operators relating to aircraft

(83104)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None except that prescribed minimum

capitalisation norms must be adhered to.

4) Unbound except as in the horizontal section.

(c) Rental/leasing services without

operators relating to other

transport equipment (83101 +

83102 + 83105) (excluding

Railroad Transport & Multimodal

Transport)

1) Unbound

2) Unbound

3) None

1) Unbound

2) Unbound

3) None except that prescribed minimum

capitalisation norms must be adhered to.

904

4) Unbound except as in the horizontal section.

4) Unbound except as in the horizontal section.

(d) Rental/leasing services without

operators relating to other

machinery and equipment (83106

–83109)

1) Unbound

2) Unbound

3) None

4) Unbound except as in the horizontal section.

1) Unbound

2) Unbound

3) None except that prescribed minimum

capitalisation norms must be adhered to.

4) Unbound except as in the horizontal section.

(e) Rental/leasing services

concerning personal and

household goods (832)

1) Unbound

2) Unbound

3) None

4) Unbound except as in the horizontal section.

1) Unbound

2) Unbound

3) None except that prescribed minimum

capitalisation norms must be adhered to.

4) Unbound except as in the horizontal section.

F. Other Business Services

(a) Advertising services

Sale of leasing services of

advertising space of time (87110)

Planning, creating and placement

of services of advertising (87120)

1) None subject to the requirement that foreign

channels must seek advertising for the down

link beam through domestic entities and foreign

print media must seek advertisement through

domestic entities.

2) None

3) None subject to incorporation and foreign equity

ceiling of 49 percent. Management control

must be located in India.

4) Unbound except as in the horizontal section.

1) None subject to the requirement that majority of

content would be created locally by Indian

nationals.

2) None

3) None

4) Unbound except as in the horizontal section.

(c) Management consulting services

excluding all services relating to

legal consultancy (86501\*\*,

86502\*\*, 86503\*\*, 86505\*\*,

86506\*\*, 86509\*\*)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

905

(d) Project management services

other than for construction

(86601)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(e) Technical testing and analysis

services (8676)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(g) Services incidental to fishing

(882)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(h) Services incidental to mining (883

+ 5115)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(j) Services incidental to energy

distribution (887\*\*) excluding

energy trading and load dispatch

functions

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(k) Placement and supply services of

Personnel (872)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

906

(n) Maintenance and repair of

equipment (not including

maritime vessels, aircraft or other

transport equipment) (633)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(o) Building-cleaning services (874)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(p) Photographic services excluding

aerial photography, satellite

pictures and satellite enabled

photography (875\*\*)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(q) Packaging services (876)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(s) Convention services (87909\*\*)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

(t) Specialty design services

(87907\*\*)

1) None

2) None

3) None except that the establishment would be

1) None

2) None

3) None

907

only through incorporation as partnership firm

constituted by Architects.

4) Unbound except as in the horizontal section.

4) Unbound except as in the horizontal section.

2. COMMUNICATION SERVICES

C. Telecommunication Services

a) Voice telephone services

(7521\*\*) + Cellular mobile

telephone

b) Packet switched data transmission

services (7523\*\*)

i) Radio paging services

ii) Internet services

c) Circuit switched data transmission

services (7523\*\*)

d) Telex service (7523\*\*)

e) Telegraph services (7522\*\*)

f) Facsimile services

(7521\*\*+7529\*\*)

g) Private leased circuit services

(7522\*\*+7523\*\*)

o) Others

(i) V-Sat services

(iii) Global mobile personal

communications services

1) Unbound

2) None

3) The service will be permitted to be provided as

per licence agreement3 only after the operator

gets a licence from the Designated Authority.

The operator should be a company registered in

India with maximum foreign equity direct

and/or indirect not exceeding 74 percent.

For foreign equity more than 49 percent, FIPB

approval would be required.

Number of licences, may, however, be limited

due to scarce resources such as right of way and

spectrum availability subject to a minimum of

two licences in each service area.

Resale of telephone services is not permitted.

4) Unbound except as in the horizontal section.

1) Unbound

2) None

3) None except the followings:

(a) The Chief Officer in charge of Technical

Network Operations, Chief Security

Officer and officer/officials of the licensee

companies dealing with the lawful

interception of messages should be

resident Indian Citizens.

(b) The Majority Directors on the Board of

the licensee shall be Indian Citizens.

(c) The positions of the Chairman, managing

Director, Chief Executive Officer and/or

Chief Financial Officer, if held by foreign

nationals, would require to be security

vetted by Ministry of Home Affairs in

India annually.

(d) Operation and Maintenance of telecom

network by Indian Engineers only.

(e) Government Public Sector Undertakings.

4) Unbound except as in the horizontal section.

Data and message transmission services,

the followings:

h) Electronic mail (7523)

1) None except the provision of all services is

subject to commercial arrangements with

licensed Telecom service suppliers.

1) None

3 The Licence Agreement includes terms and conditions of the licence for providing service.

908

i) Voice mail (7523)

j) On-line information and data base

retrieval (7523)

k) Electronic Data Interchange (EDI)

(7523\*\*)

l) Enhanced/value added facsimile

services, including store and

forward, store and retrieve (7523)

n) On-line information and data

processing (843\*\*)

2) None

3) The service will be permitted to be provided as

per licence agreement only after the operator

gets a licence from the Designated Authority.

The operator should be a company registered in

India with maximum foreign equity direct

and/or indirect not exceeding 74 percent.

For foreign equity more than 49 percent, FIPB

approval would be required.

4) Unbound except as in the horizontal section.

2) None

3) None

4) Unbound except as in the horizontal section.

D. Audiovisual Services

(a) Motion picture or video

distribution services (96113)

1) Unbound

2) Unbound\*

3) (a) Only through representative offices which

will be allowed to function as branches of

companies incorporated outside India.

(b) Numerical ceiling in relation to the import

of titles for this Agreement will be in

accordance with the India’s Revised Offer

at the GATS4. The current limit is 100

titles per year.

4) Unbound except as in the horizontal section.

1) Unbound

2) Unbound\*

3) None

4) Unbound except as in the horizontal section.

3. CONSTRUCTION AND RELATED ENGINEERING SERVICES

A. General Construction Work for

Buildings (512)

B. General Construction Work for

Civil Engineering (513)

C. Installation and Assembly Work

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None except that conditions in the MA column

would apply.

4) Unbound except as in the horizontal section.

4 India’s commitment to Japan is as per its RO to the GATS with no special dispensation to Japan.

909

(514+516)

D. Building Completion and

Finishing Work (517)

E. Other (511+515+518)

4. DISTRIBUTION SERVICES (EXCLUDING LIVE ANIMALS)

A. Commission Agents’ Services

Covering Sales on a Fee or

Contract Basis of:

Agricultural raw materials

(62111\*\*)

Food products excluding

beverages and tobacco (62112\*\*)

Machinery, industrial equipment

and vehicles other than motor

vehicles, bicycles and

motorcycles (62114)

Furniture, household goods,

hardware and ironmongery

(62115)

Textiles, clothing and footwear

(62116)

1) None

2) None

3) None subject to approval of the Reserve Bank of

India (RBI)/FIPB and conformity with FEMA

regulations, as applicable.

4) Unbound, except as in the horizontal section.

1) None

2) None

3) None

4) Unbound, except as in the horizontal section.

B. Wholesale Trade Services

Agricultural raw materials

(6221\*\*)

Food excluding beverages and

tobacco (6222\*\*)

Textiles, clothing and footwear

(6223)

Household appliances, articles

1) None

2) None

3) None subject to approval of RBI/FIPB and

conformity with FEMA, as applicable.

4) Unbound except as in the horizontal section.

1) None

2) None

3) None except that conditions in the MA column

would apply.

4) Unbound, except as in the horizontal section.

910

and equipment (6224)

Miscellaneous consumer goods

(6226)

Machinery, equipment and

supplies (6228)

C. Single Brand Product Retail

Services (excluding in prohibited

sectors as specified under the FDI

Policy-Circular No. 2 of 2010,

and in the following sectors:

petroleum and natural gas and

petroleum and natural gas

products and tobacco), subject to

the following conditions:

(a) Products to be sold should be of a

‘Single Brand’ only.

(b) Products should be sold under the

same brand internationally i.e.

products should be sold under the

same brand in one or more

countries other than India.

(c) ‘Single Brand’ product-retailing

would cover only products which

are branded during

manufacturing.

1) Unbound

2) Unbound

3) FDI up to 51 percent allowed subject to

approval of RBI/FIPB and conformity with

FEMA and any other laws and regulations, as

applicable.

4) Unbound except as in the horizontal section.

1) Unbound

2) Unbound

3) Unbound

4) Unbound except as in the horizontal section.

D. Franchising Services in respect of

Single Brand retailing services as

specified in category C above.

1) Unbound

2) Unbound

3) None subject to approval of RBI/FIPB and

conformity with FEMA and any other laws and

regulations, as applicable.

4) Unbound except as in the horizontal section.

1) Unbound

2) Unbound

3) Unbound

4) Unbound except as in the horizontal section.

5. EDUCATION SERVICES

Higher education services (923)

1) None subject to the condition that service

1) None

911

providers would be subject to regulations, as

applicable to domestic providers in the country

of origin.

2) None

3) None subject to the condition that fees to be

charged can be fixed by an appropriate authority

and that such fees do not lead to charging

capitation fees or to profiteering. Subject

further to such regulations, already in place or to

be prescribed by the appropriate regulatory

authority.

4) Unbound except as in the horizontal section.

2) None

3) Unbound

4) Unbound except as in the horizontal section.

6. ENVIRONMENTAL SERVICES

B. Refuse Disposal Services (9402)

C. Sanitation and Similar Services

(9403)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

7. FINANCIAL SERVICES

The commitments in financial services are made in accordance with the GATS and its Annex on Financial Services. All the commitments are subject to entry requirements, domestic laws,

rules and regulations, guidelines and the terms and conditions of the RBI, Securities and Exchange Board of India, Insurance Regulatory and Development Authority (IRDA) and any other

competent authority in India.

The sectors/sub-sectors listed below are in accordance with the listing in the Annex on Financial Services of the GATS.

A. Insurance and Insurance Related Services

Life insurance

5(a) (i) (A)

1) Unbound

2) Unbound

3) None except establishment would be through

incorporation with foreign equity not exceeding

26 percent.

4) Unbound except as in the horizontal section.

1) Unbound

2) Unbound

3) None

4) Unbound except as in the horizontal section.

912

Non-life insurance

5(a) (i) (B)

1) Unbound except that Indian companies are

statutorily required to take prior permission of

the Central Government. Before they take out

or renew any policy of insurance in respect of

any property in India or any ship or other vessel

or aircraft registered in India with an insurer

whose principal of business is outside India.

2) Unbound

3) None except establishment would be through

incorporation with foreign equity not exceeding

26 percent.

4) Unbound except as in the horizontal section.

1) Unbound

2) Unbound

3) None except as provided in the horizontal

section.

4) Unbound except as in the horizontal section.

Reinsurance and retrocession

5(a)(ii)

1), 2) Reinsurance can be taken with foreign reinsurers

to the extent of the residual uncovered risk after

obligatory or statutory placements domestically

with Indian insurance companies.

3) None except establishment would be through

incorporation and subject to the condition that

foreign equity not exceeding 26 percent.

4) Unbound except as in the horizontal section.

1) Unbound

2) Unbound

3) Unbound

4) Unbound except as in the horizontal section.

Insurance intermediation, limited

to reinsurance

Ex. 5(a)(iii)

1), 2) Reinsurance of domestic risks can be placed

with foreign reinsurers through overseas

brokers, to the extent mentioned under

reinsurance and retrocession.

3) (a) Overseas brokers are allowed to have

resident representatives and representative

offices who can procure reinsurance

business from Indian insurance companies

to the extent mentioned above. They can

also place reinsurance business from

abroad with Indian insurance companies.

(b) Except for the business indicated above,

the resident representatives and

representative offices cannot undertake

any other activity in India.

(c) All expenses of the resident

representatives and representative offices

have to be met by remittances from

1) Unbound

2) Unbound

3) Unbound

913

abroad and no income can be received in

India from Indian residents.

4) Unbound except as in the horizontal section.

4) Unbound except as in the horizontal section.

Services auxiliary to insurance,

such as consultancy, actuarial,

risk assessment

Ex. 5 (a) (iv)

1) None

2) Unbound

3) None subject to the conditions that foreign

companies can be established through

incorporation with foreign equity not exceeding

51 percent. In the case of Actuarial and

Advisory Services, formal certification by

Actuarial Society of India would be required.

4) Unbound except as in the horizontal section.

1) None

2) None

3) Unbound

4) Unbound except as in the horizontal section.

B. Banking and Other Financial Services (excluding insurance)

Acceptance of deposits and other

repayable funds from the public

5(a)(v)

Lending of all types, including

consumer credit, mortgage credit,

Factoring and financing of

commercial transactions but

excluding factoring

Ex. 5(a)(vi)

All payment and money

transmission services including

credit, charge and debit cards,

travellers cheques and bankers’

drafts

5(a)(viii)

Guarantees and commitments

5(a)(ix)

Trading for own account of the

following:

- money market instruments

1) Unbound

2) Unbound

3) In each of the services given below in which

commitments are being undertaken for Banking

and non-banking financial services companies,

access is subject to fulfilment of minimum

capitalisation norms. For all activities listed in

this section of the Schedule excluding factoring

and venture capital.

(a) through branch operations and as a wholly

owned subsidiary of a foreign bank

licensed and supervised as a bank in its

home country and subject to regulations

of RBI.

(b) India shall give favourable consideration

(For greater certainty, “favourable

consideration” does not impose a legal

obligation to grant a permission) to the

application for establishment of branches

by Japanese banks, provided that they

meet India’s requirement relating to the

establishment of bank branches. The

favourable consideration shall be given up

to ten applications over four years.

1) Unbound

2) Unbound

3) For all activities listed in this section of the

Schedule excluding factoring and venture

capital.

(a) Public sector enterprises can invest

surplus funds in term deposits only with

scheduled commercial banks (including

Wholly Owned Subsidiaries) incorporated

in India; their investment of surplus funds

in term deposits with Wholly Owned

Subsidiaries would be subject to

guidelines by RBI.

(b) For transferable securities, unbound

except for entities established in

accordance with the limitations specified

in the market access column.

914

(including cheques, bills,

certificates of deposits)

- foreign exchange

- transferable securities

Ex. 5(a)(x)(A) (B) (E)

Clearing services for other banks

for cheques, drafts and other

instruments

Ex. 5(a)(xiv)

(c) Banks are allowed to install ATMs at

branches and at other places identified by

them. Installation of ATM at a place

other than in licensed branches is treated

as a new place of business and requires a

licence. Licences issued for ATMs

installed by foreign banks will not be

included in the ceiling referred to in item

(b) above.

(d) Investments in other financial services

companies by branches of foreign banks

licensed to do banking business in India

individually not to exceed 10 percent of

owned funds or 30 percent of the invested

company’s capital whichever is lower.

(e) Licences for new foreign banks may be

denied when the maximum share of assets

in India both on and off balance sheet of

foreign banks to total assets both on and

off balance sheet of the banking system

exceeds 15 percent.

(f) Foreign banks are subject to nondiscriminatory

resource allocation

requirements.

(g) In addition, foreign banks are permitted to

invest in private sector banks through the

FDI route subject to foreign equity ceiling

of 49 percent and subject to the condition

that in the case of foreign investors having

prior collaboration in that specific service

sector in India, FIPB approval would be

required.

(h) For transferable securities, in addition to

the above, through establishment of

locally incorporated joint venture

company with foreign equity not

exceeding 74 percent. The foreign

equity participation will be limited to

recognised foreign stock broking

companies.

4) Unbound except as in the horizontal section.

4) Unbound except as in the horizontal section.

Factoring

Ex 5(a) (vi)

1) Unbound

2) Unbound

1) Unbound

2) Unbound

915

3) Allowed for foreign financial services

companies (including banks) through

incorporation.

4) Unbound except as in the horizontal section.

3) Unbound except for entities established in

accordance with the limitations specified in the

market access column.

4) Unbound except as in the horizontal section.

Venture Capital

1) Unbound

2) Unbound

1) Unbound

2) Unbound

3) (a) Allowed for foreign financial services

companies (including banks) through

incorporation.

(b) Funding has to be entirely out of equity.

4) Unbound except as in the horizontal section.

3) Unbound except for entities established in

accordance with the limitations specified in the

market access column.

4) Unbound except as in the horizontal section.

Financial leasing

5(a)(vii)

1) Unbound

2) Unbound

3) Allowed for foreign financial services

companies (including banks) through

incorporation.

4) Unbound except as in the horizontal section.

1) Unbound

2) Unbound

3) None

4) Unbound except as in the horizontal section.

Asset management, such as cash

or portfolio management, all

forms of collective investment

management, pension fund

management, custodial,

depository and trust services

5(a)(xiii)

1) Unbound

2) Unbound

3) None except establishment would be through

incorporation with foreign equity not exceeding

26 percent.

4) Unbound except as in the horizontal section.

1) Unbound

2) Unbound

3) None

4) Unbound except as in the horizontal section.

Participation in issues of all kinds

of securities, including

underwriting and placement as

agent (whether publicly or

privately) and provision of

services related to such issues

5(a)(xi)

1) Unbound

2) Unbound

3) (a) Allowed for foreign bank branches

licensed to do banking business in India.

(b) Allowed for foreign financial services

companies (excluding banks) through

1) Unbound

2) Unbound

3) Unbound except for entities established in

accordance with the limitations specified in the

market access column.

916

incorporation with foreign equity not

exceeding 74 percent.

(c) Allowed for banks through incorporation

with foreign equity not exceeding 51

percent.

4) Unbound except as in the horizontal section.

4) Unbound except as in the horizontal section.

Money broking

5(a) (xii)

1),2),3) Unbound

4) Unbound except as in the horizontal section

1),2),3) Unbound

4) Unbound except as in the horizontal section

Provision and transfer of financial

information, and financial data

processing and related software

by suppliers of other financial

services

5 (a) (xv)

1), 2) None

3) None

4) Unbound except as in the horizontal section

1), 2) None

3) None

4) Unbound except as in the horizontal section

Financial consultancy services,

i.e. financial advisory services

provided by financial advisers,

etc. to customers on financial

matters, investment and portfolio

research and advice, advice on

acquisitions and on corporate

restructuring and strategy

Ex. 5(a)(xvi)

1) Unbound

2) Unbound

3) (a) Allowed for Foreign bank branches

licensed to do banking business in India.

(b) Allowed for foreign financial services

companies (including banks) through

incorporation.

4) Unbound except as in the horizontal section.

1) Unbound

2) Unbound

3) None

4) Unbound except as in the horizontal section.

8. HEALTH RELATED AND SOCIAL SERVICES

A. Hospital Services (9311)

1) None for provision of services on provider to

provider basis such that the transaction is

between two established medical institutions,

covering the areas of second opinion to help in

diagnosis of cases or in the field of research.

2) None

3) Only through incorporation with a foreign

equity ceiling of 74 percent and subject to the

condition that the latest technology for treatment

1) None

2) None

3) None

917

will be brought in Publicly funded services may

be available only to Indian citizens or may be

supplied at differential prices to persons other

than Indian citizens.

4) Unbound except as in the horizontal section.

None for charitable purposes.

4) Unbound except as in the horizontal section.

9. TOURISM AND TRAVEL RELATED SERVICES

A. Hotels and other Lodging

Services

(Ex. 641)

1) None

2) None

3) Only through incorporation

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

4) Unbound except as in the horizontal section.

B. Travel Agency and Tour Operator

Services (7471)

1) None

2) None

3) Only through incorporation

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

C. Tourist Guides Services (7472)

1) Unbound\*

2) None

3) Numerical ceiling in relation to the number of

tourist guides for this Agreement will be in

accordance with the India’s Revised Offer under

the GATS5. The current limit is 500 guides.

4) Numerical ceiling in relation to the number of

tourist guides for this Agreement will be in

accordance with the India’s Revised Offer under

the GATS6. The current limit is 500 guides.

1) Unbound\*

2) None

3) None

4) Unbound except as in the horizontal section.

5 India’s commitment to Japan is as per its RO to the GATS with no special dispensation to Japan.

6 India’s commitment to Japan is as per its RO to the GATS with no special dispensation to Japan.

918

For others: Unbound except as in horizontal

section.

10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIO-VISUAL SERVICES)

A. Entertainment Services (including

Theatre, Live bands and circus

services (9619)

1) Unbound

2) None

3) None

4) Unbound except as in the horizontal section.

1) Unbound

2) None

3) None

4) Unbound except as in the horizontal section.

D. Sporting and other recreational

services (964\*\*)

(excluding lottery, gambling and

betting services)

1) None

2) None

3) None

4) Unbound except as in the horizontal section and

subject to reciprocity.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

11. TRANSPORT SERVICES

A. Maritime Transport Services

The commitments in Maritime Transport are made in accordance with the GATS. All commitments are subject to domestic laws, entry requirements, rules and regulations and the terms and

conditions of the Directorate General of Shipping, RBI and any other competent authority in India. For supply of Maritime Auxiliary Services through commercial presence under Mode 3,

it will be only by establishing a company registered under any Central Act or State Act in India and having its principal place of business in India and subject to the condition that in the case

of foreign investors having prior collaboration in that specific service sector in India, FIPB approval would be required.

International Transport

(Freight and Passengers excluding

cabotage and offshore transport as

defined in the Appendix)

1) (a) Liner Shipping: None except

- Preference will be given to Indian Flag

vessels for government cargoes; and

Government owned/controlled cargo.

- Government policy on FOB/ FAS will

hold good.

- Indian flag vessels will have the first

right of refusal for carrying such cargo

and only thereafter can foreign flag

ships be allowed to be inchartered/

taken on international rental

basis.

1) (a) Liner Shipping: None except

- Preference will be given to Indian Flag

vessels for government cargoes; and

Government owned/controlled cargo.

- Government policy on FOB/ FAS will

hold good.

- Indian flag vessels will have the first

right of refusal for carrying such cargo

and only thereafter can foreign flag

ships be allowed to be inchartered/

taken on international rental

basis.

Access to and use of Port

Facilities

No measures shall be applied to

the following services which

deny reasonable and nondiscriminatory

access to

international maritime suppliers:

1. Pilotage

2. Towing, Tug assistance &

pushing,

919

(b) Bulk Shipping: None Except

(i) Dry, Liquid and Gas other than LNG:

- Preference will be given to Indian Flag

vessels for government cargoes; and

Government Owned/ controlled cargo.

- Government policy on FOB/ FAS

imports and export will hold good.

- Indian flag vessels will have the first

right of refusal for carrying such cargo

and only thereafter can foreign flag

ships be allowed to be in-chartered/

taken on international rental basis.

(ii) LNG: Unbound

(c) Passenger: None

2) None

3) (a) None but condition that for operating a

ship under the Indian flag, a registered

company, or a cooperative society under

any Central Act or State Act having its

principal place of business in India, must

be established.

(b) Other forms of commercial presence for

the supply of International Maritime

Transport Services (as per definitions):

Unbound

4) (a) Ships crews: Unbound

(b) key shore personnel: Unbound

(b) Bulk Shipping: None Except

(i) Dry, Liquid and Gas other than LNG.

- Preference will be given to Indian Flag

vessels for government cargoes; and

Government owned/ controlled cargo.

- Government policy on FOB/ FAS

imports and export will hold good.

- Indian flag vessels will have the first

right of refusal for carrying such cargo

and only thereafter can foreign flag

ships be allowed to be in-chartered/

taken on international rental basis.

(ii) LNG: Unbound

(c) Passenger: None

2) None

3) (a) None but condition that for operating a

ship under the Indian flag, a registered

company, or a cooperative society under

any Central Act or State Act having its

principal place of business in India, must

be established.

(b) Unbound

4) (a) Ships crews: Unbound

(b) key shore personnel: Unbound

3. Provisioning, fuelling &

watering,

4. Garbage collecting &

ballast waste disposal

5. Port Captain services,

6. Navigation aids,

7. Shore based operational

services essential to ship

operations, including

communications, water and

electrical supplies,

8. Emergency repair facilities,

9. Anchorage, berth and

berthing services

A. Maritime Auxiliary Services

Maritime cargo handling services

1) Unbound\*

2) None

3) None except as indicated in Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

1) Unbound\*

2) None

3) None except as indicated in Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

Storage and warehousing services

in ports

1) Unbound\*

2) None

1) Unbound\*

2) None

920

3) None except as indicated in Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

3) None except as indicated in Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

Customs clearance services

1) Unbound\*

2) None

3) Unbound

4) Unbound except as in the horizontal section.

1) Unbound\*

2) None

3) Unbound

4) Unbound except as in the horizontal section.

Container station and depot

services

1) Unbound\*

2) None

3) None except as indicated in Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

1) Unbound\*

2) None

3) None except as indicated in Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

Maritime agency services

1) Unbound

2) None

3) None except as indicated in Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

1) Unbound

2) None

3) None except as indicated in Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

Maritime freight forwarding

services

1) Unbound

2) None

3) None except as indicated in Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

1) Unbound

2) None

3) None except as indicated in Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

International rental/ charter of

vessels with crew or on bareboat

basis (excluding cabotage and

offshore transport)

1) Unbound

2) None except obtaining permission from Director

General (Shipping) for chartering a foreign flag

vessel in the absence of availability of a suitable

Indian vessel.

1) Unbound

2) None except vessels rented by Indian nationals

are considered as foreign vessels.

921

3) Unbound

4) Unbound except as in the horizontal section.

3) Unbound

4) Unbound except as in the horizontal section.

Maintenance and repairs of sea

going vessels

1) Unbound

2) None

3) None except as indicated in Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

1) Unbound

2) None

3) None except as indicated in Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

Ship broking service (748\*\*)

1) Unbound

2) None

3) None except as indicated in the Head Note.

4) Unbound except as in the horizontal section.

1) Unbound

2) None

3) None except as indicated in the Horizontal

commitment/Head Note to this Schedule.

4) Unbound except as in the horizontal section.

C. Air Transport Service

(d) Maintenance and repair of aircraft

(8868\*\*)

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

1) None

2) None

3) None

4) Unbound except as in the horizontal section.

922

Appendix

Definitions Related to Section 11.A. – Maritime Transport Services

1. “International Transport (Freight and Passenger)”, for the purpose of this schedule, is to mean transportation of

international Maritime Freight and Passengers by sea going vessels from the port of loading in one country to the port of discharge

in another country.

2. Cabotage: This Schedule does not include any commitments on “Cabotage” or “Maritime Transport Services” which are

described as transportation of passengers or goods between any port located in India and any other port also located in India and

traffic originating and terminating in the same port located in the country and further includes transportation of passengers or goods

between a port located in India and installation and structures situated on the continental shelf of India.

3. Offshore Transport: for the purposes of the schedule only, “Offshore Transport” refers to shipping services involving the

transportation of passengers or goods between a port located in India and any location installation or structure associated with or

incidental to the exploration or exploitation of natural resources of the continental shelf of India, the sea-bed of the Indian coastal

seas and the subsoil of the sea-bed, or situated on the continental shelf of India.

4. “Other forms of Commercial Presence for the supply of International Transport Services” means ability for International

Maritime Transport Service suppliers to undertake local activities which are necessary for the supply to their customers of a partially

or fully integrated transport service, within which maritime transport constitutes a substantial element.

These activities include, but are not limited to:

a. marketing and sales of maritime transport and related services through direct contact with customers, from

quotation to invoicing, these services being those operated or offered by the service supplier itself or by service

suppliers with which the service seller has established standing business arrangements;

b. acquisition on their own account or on behalf of their customers (and the resale to their customers) for any

transport and related services, including anchorage, berth and berth services, and inward transport services by any

mode, particularly road and rail, inland waterways, necessary for the supply of the integrated services;

c. the preparation of transport documents, customs documents, or other documents related to the origin and

character of goods transported;

d. the provision of business information, including computerised information systems and electronic data

interchange;

e. setting up of business arrangements with any locally established shipping agency and the appointment of

personnel recruited locally (or, in the case of foreign personnel, subject to horizontal commitments on movement

of personnel);

f. organising any aspect of the call of the vessel or taking control over cargoes;

g. the provision of Ships Managers’ Services.

NOTE: In order to enforce certain standards and conditions which need to be fulfilled by shipping service suppliers, particularly

those providing ship personnel and crew and also those engaged in providing ships management services, and to ensure that the

owner, operator, agent or manager has:

- the capability of implementing international standards as well as IMO stipulations and recommendations;

- the necessary financial structure so that he is responsible and accountable;

- the capability of implementing, the safety; and marine pollution controls;

- fulfilled requirements of quality management and his operations are transparent;

a system of registration/licensing of shipping service supplier is under consideration in India.

5. “Ship Managers” means persons entering India as the agents or representatives of a ship’s owner or operator for the

purposes of assessing requirements, negotiating and authorising expenditures necessary to the maintenance and operations of a

vessel as well as the Handling of Cargo.

6. “Maritime Cargo Handling Services” means activities exercised by stevedore companies, including terminal operators,

but not including the direct activities of dock workers, when this workforce is organised independently of the stevedoring or

terminal operator companies. The activities covered, include the organisation and supervision of:

- the loading/discharging of cargo to/from a ship;

- the lashing/unlashing of cargo;

- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

The organisation and supervision includes the arrangements for (1) engaging skilled workers (dockworkers), (2) using all

necessary equipment for on board or shore use and appropriate storage space, whether by ownership, rental or otherwise, (3) the

checking of parcels and markings, the weighing and measuring of cargo, and (4) the administrative duties and responsibilities

related to the services.

923

7. “Maritime Freight Forwarding Services” means the activity of organising and monitoring shipments on behalf of

shippers through providing such services as the arrangement of actual transport and related services, consolidation, aggregation,

packing of cargo, preparation of documentation and provision of business information.

8. “Maritime Agency Services” means activities in representing, within a given geographic area, the business interests of

one or more shipping lines or shipping companies for the following purposes:

- marketing and sales of maritime transport and related activities from quotation to invoicing (cargo booking and

canvassing);

- issuance of bills of lading on behalf of the companies;

- acquisition and resale of other necessary related services (settlement of disbursements and claims) preparation of

documentation, and provision of business information;

- acting on behalf of the companies in organising the call of the ship or taking control of cargoes;

- to make arrangement in order to get all necessary port services required by the foreign vessel during its stay in

Indian Ports;

- to appoint a stevedoring company for cargo loading and unloading on behalf of its principal;

- to collect freight on behalf of the principal.

9. “Custom Clearance Services” (alternatively Customs House Agents/Brokers) means activities consisting of carrying out

on behalf of another party customs formalities concerning import export or through transport for cargoes irrespective of whether this

is the main or secondary activity of the services provider.

10. “Government Cargo” means cargo originating from other countries (import cargoes including crude oil), petroleum by

products, coal, natural gas, raw materials for fertilisers, food-grains etc.) purchased by Indian Government Agencies/Departments or

based on loan/credit agreements with other countries, as well as exports by Indian Government Agencies/Departments including

Government aid.

11. “Container Station and Depot Services” means activities consisting of storing containers, whether in port areas or inland,

with a view to their stuffing/stripping, repairs and making them available for shipments.

12. “Maintenance and Repairs of Vessels” means services such as repairs and management of vessels, mending, fixing or

overhauling of a vessel, management of crew and marine insurance, provided on behalf of a maritime passenger or cargo transport

business, or vessel leasing business.

13. “International rental of vessels with crew or on bareboat charter basis” means rental and/or leasing services of all types of

sea-going vessels with crew or on bareboat basis (whereafter the ship will be manned by Indian nationals only during the period of

rental/lease) for the purposes of international trade (like tankers, dry bulk cargo vessels, cargo and freight vessels etc.).

924

Part 3

Schedule of Japan

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector Limitations on market access Limitations on national treatment Additional commitments

I. HORIZONTAL COMMITMENTS

ALL SECTORS INCLUDED

IN THIS SCHEDULE

4) With respect to the measures pursuant to

immigration laws and regulations:

Unbound except for measures concerning the

entry and temporary stay of a natural person of

India who falls in one of the categories referred

to in Annex 7

3) Unbound for research and development

subsidies

4) Unbound for research and development

subsidies

Unbound except for measures concerning the

categories of natural person referred to in the

market access column

II. SECTOR-SPECIFIC COMMITMENTS

1. BUSINESS SERVICES

A. Professional Services

a) Legal services supplied by a

lawyer qualified as “Bengoshi”

under Japanese law

(861)

1) None except that:

services must be supplied by a natural person or

by a Legal Profession Corporation1; and

commercial presence is required.

2) None except that:

1) None

2) None

1 A Legal Profession Corporation under Japanese law is composed of one or more partners who are lawyers qualified as “Bengoshi” under Japanese law and have the rights and obligations to

execute activities of the Legal Profession Corporation.

925

services must be supplied by a natural person or

by a Legal Profession Corporation; and

commercial presence is required.

3) None except that services must be supplied by a

natural person or by a Legal Profession

Corporation.

4) None except that commercial presence is

required.

3) None

4) None

a) Legal advisory services on law of

jurisdiction where the service

supplier is a qualified lawyer

(861\*\*)

(a) Legal advisory services on law do

not include:

(i) legal representational

services for juridical

procedures in courts and

other government agencies

as well as preparation of

legal documents for such

procedures;

(ii) expression of legal opinions

concerning laws other than

laws of the jurisdiction

where the service supplier is

qualified as a lawyer

(hereinafter referred to in

this sector as “the

jurisdiction”);

(iii) legal representational

services for the entrustment

of the preparation of notarial

deeds; and

(iv) those activities concerning a

legal case whose primary

objective is the acquisition or

loss or change of rights

concerning real property in

Japan or of industrial

property rights, mining rights

1) None except that:

services must be supplied by a natural person;

and

commercial presence is required.

2) None

3) None except that services must be supplied by a

natural person.

4) None except that commercial presence is

required.

1) None except that a service supplier is required to

stay in Japan not less than 180 days in a year.

2) None

3) None

4) None except that a service supplier is required to

stay in Japan not less than 180 days in a year.

3) (a) Practice of

international law is

permitted, provided

that the international

law is or was in force

in the jurisdiction.

Practice of third

country law is

permitted, according

to written advice on

each issue from

competent persons

(e.g. lawyers qualified

in the third country

and engaging in legal

business concerning

the law of that

country).

Practice of Japanese

law is not permitted.

(b) Association with

Bengoshi is permitted.

Employment of

Bengoshi is permitted.

926

or other rights arising upon

registration thereof with

government agencies in

Japan.

(b) A service supplier shall be

required to cooperate with

Bengoshi or to ask for his/her

advice in a legal case concerning

family relations or inheritance, in

which a Japanese national is

involved as a party, or in a legal

case whose objective is the

acquisition or loss or change of

rights concerning real property in

Japan or of industrial property

rights, mining rights or other

rights arising upon registration

thereof with government agencies

in Japan, as long as the above

objective is not the primary one.

(c) Use of firm name is

unrestricted, provided

that it is followed with

reference to

“Gaikoku-Ho-Jimu-

Bengoshi Jimusho”.

(d) Representation in

inter-national

arbitration is

permitted.

Note to the Specific Commitment in the Sector of Legal Advisory Services on Law of Jurisdiction where the Service Supplier is a Qualified Lawyer

The service supplier must be recognised as “Gaikoku-Ho-Jimu-Bengoshi” by the Minister of Justice and register with the Japan Federation of Bar Associations.

The conditions for granting recognition by the Minister of Justice are as follows:

(a) The service supplier is qualified as a lawyer in the jurisdiction.

(b) The service supplier has been engaged as a lawyer for at least three years in the jurisdiction.

(c) The service supplier is not subject to such conditions of disqualification in the jurisdiction which, if applied to “Bengoshi”, would disqualify the “Bengoshi”.

(d) The service supplier possesses the intention to undertake the profession in good faith.

(e) The service supplier possesses plans, residence and financial basis to perform his/her functions properly and steadily.

(f) The service supplier possesses capability to compensate for damages caused to the client, if any.

a) Legal services supplied by a

judicial scrivener qualified as

“Shiho-Shoshi” under Japanese

law

1) None except that:

services must be supplied by a natural person or

by a Judicial Scrivener Corporation2; and

1) None

2 A Judicial Scrivener Corporation under Japanese law is composed of two or more partners who are judicial scriveners qualified as “Shiho-Shoshi” under Japanese law and have the rights and

obligations to execute activities of the Judicial Scrivener Corporation.

927

(861\*\*)

commercial presence is required.

2) None except that:

Services must be supplied by a natural person or

by a Judicial Scrivener Corporation; and

commercial presence is required.

3) None except that services must be supplied by a

natural person or by a Judicial Scrivener

Corporation.

4) None except that commercial presence is

required.

2) None

3) None

4) None

a) Legal services supplied by an

administrative scrivener qualified

as “Gyousei-Shoshi” under

Japanese law

(861\*\*)

1) None except that:

services must be supplied by a natural person or

by an Administrative Scrivener Corporation3 ;

and

commercial presence is required.

2) None except that:

services must be supplied by a natural person or

by an Administrative Scrivener Corporation; and

commercial presence is required.

3) None except that services must be supplied by a

natural person or by an Administrative Scrivener

Corporation.

4) None except that commercial presence is

required.

1) None

2) None

3) None

4) None

a) Legal services supplied by a

certified social insurance and

labour consultant qualified as

1) None except that:

services must be supplied by a natural person or

1) None

3 An Administrative Scrivener Corporation under Japanese law is composed of two or more partners who are administrative scriveners qualified as “Gyousei-Shoshi” under Japanese law and have

the rights and obligations to execute activities of the Administrative Scrivener Corporation.

928

“Shakai-Hoken-Romushi” under

Japanese law

(861\*\*)

by a Certified Social Insurance and Labour

Consultant Corporation4; and

commercial presence is required.

2) None except that:

services must be supplied by a natural person or

by a Certified Social Insurance and Labour

Consultant Corporation; and

commercial presence is required.

3) None except that services must be supplied by a

natural person or by a Certified Social Insurance

and Labour Consultant Corporation.

4) None except that commercial presence is

required.

2) None

3) None

4) None

a) Legal services supplied by a

patent attorney qualified as

“Benrishi” under Japanese law

(86119, 8612, 8613, 8619)

1) None except that:

services must be supplied by a natural person or

by a Patent Business Corporation5; and

commercial presence is required for a Patent

Business Corporation.

2) None except that:

services must be supplied by a natural person or

by a Patent Business Corporation; and

commercial presence is required for a Patent

Business Corporation.

3) None except that services must be supplied by a

natural person or by a Patent Business

Corporation.

4) None

1) None

2) None

3) None

4) None

4 A Certified Social Insurance and Labour Consultant Corporation under Japanese law is composed of two or more partners who are certified social insurance and labour consultants qualified as

“Shakai-Hoken-Romushi” under Japanese law and have the rights and obligations to execute activities of the Certified Social Insurance and Labour Consultant Corporation.

5 A Patent Business Corporation under Japanese law is composed of two or more partners who are patent attorneys qualified as “Benrishi” under Japanese law and have the rights and obligations to

execute activities of the Patent Business Corporation.

929

a) Legal services supplied by a

maritime procedure agent

qualified as “Kaijidairishi” under

Japanese law

(861\*\*)

1) None except that services must be supplied by a

natural person.

2) None except that services must be supplied by a

natural person.

3) None except that services must be supplied by a

natural person.

4) None

1) None

2) None

3) None

4) None

a) Legal services supplied by a land

and house surveyor qualified as

“Tochi-Kaoku-Chosashi” under

Japanese law

(861\*\*)

1) None except that:

services must be supplied by a natural person or

by a Land and House Surveyor Corporation6;

and

commercial presence is required.

2) None except that:

services must be supplied by a natural person or

by a Land and House Surveyor Corporation; and

commercial presence is required.

3) None except that services must be supplied by a

natural person or by a Land and House Surveyor

Corporation.

4) None except that commercial presence is

required.

1) None

2) None

3) None

4) None

b) Accounting, auditing and

bookkeeping services

(862)

1) None except that:

provision of the services which must be supplied

by an accountant qualified as “Koninkaikeishi”

or an Audit Corporation7 under Japanese law is

restricted to a natural person or an Audit

Corporation; and

1) None

6 A Land and House Surveyor Corporation under Japanese law is composed of two or more partners who are land and house surveyors qualified as “Tochi-Kaoku-Chosashi” under Japanese law and

have the rights and obligations to execute activities of the Land and House Surveyor Corporation.

7 An Audit Corporation under Japanese law is composed of five or more partners who are accountants qualified as “Koninkaikeishi” under Japanese law and have the rights and obligations to

execute activities of the Audit Corporation.

930

commercial presence is required for an Audit

Corporation.

2) None except that:

provision of the services which must be supplied

by an accountant qualified as “Koninkaikeishi”

or an Audit Corporation under Japanese law is

restricted to a natural person or an Audit

Corporation; and

commercial presence is required for an Audit

Corporation.

3) None except that provision of the services which

must be supplied by an accountant qualified as

“Koninkaikeishi” or an Audit Corporation under

Japanese law is restricted to a natural person or

an Audit Corporation.

4) None

2) None

3) None

4) None

c) Taxation services

(863)

1) None except that as for certified public tax

accountant services stipulated in Certified Public

Tax Accountant Law (Law No. 237 of 1951):

services must be supplied by a natural person or

by a Certified Tax Accountant Corporation8; and

commercial presence is required.

2) None except that as for certified public tax

accountant services stipulated in Certified Public

Tax Accountant Law:

services must be supplied by a natural person or

by a Certified Tax Accountant Corporation; and

commercial presence is required.

3) None except that as for certified public tax

accountant services stipulated in Certified Public

Tax Accountant Law, services must be supplied

by a natural person or by a Certified Tax

Accountant Corporation.

1) None

2) None

3) None

8 A Certified Tax Accountant Corporation under Japanese law is composed of two or more partners who are tax accountants qualified as “Zeirishi” under Japanese law and have the rights and

obligations to execute activities of the Certified Tax Accountant Corporation.

931

4) None except that as for certified public tax

accountant services stipulated in Certified Public

Tax Accountant Law, commercial presence is

required.

4) None

d), e)

Architectural services which must

be supplied by a service supplier

qualified as “Kenchikushi” under

Japanese law, or by a service

supplier using “Kenchikushi”

(86712, 86713, 867149)

(86722, 86723, 867249, 867259,

867279)

1) None except that commercial presence is

required.

2) None except that commercial presence is

required.

3) None

4) None except that commercial presence is

required.

1) None

2) None

3) None

4) None

d), e), g)

Architectural services which may

be supplied by a service supplier

not qualified as “Kenchikushi”

under Japanese law, or by a

service supplier not using

“Kenchikushi”

(8671)

(867210)

(8674210)

1) None11

2) None11

3) None

4) None11

1) None

2) None

3) None

4) None

e), f)

Engineering services and

integrated engineering services

(867212)

(867312)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

9 Limited to services necessary for building construction excluding post-construction services.

10 Limited to services necessary for building construction.

11 In the case where the services are supplied by a service supplier who is qualified as “Kenchikushi” under Japanese law, or by a service supplier using “Kenchikushi”, commercial presence is

required.

12 Excluding architectural services and civil engineering consulting services.

932

e), g)

F e), F m)

Civil engineering consulting

services

(86721 13 , 8672413, 8672713,

8672913)

(86741, 8674213)

(8676113)

(8675113, 8675213)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

g) Urban planning and landscape

architectural services

(867412)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

h) Medical and dental services

(9312)

1) Unbound\*

2) None

3) Unbound except that there is no limitation on the

participation of foreign capital.

4) Unbound

1) Unbound\*

2) None

3) Unbound except that there is no limitation on the

participation of foreign capital.

4) Unbound

i) Veterinary services

(932)

1) Unbound\*

2) None

3) None

4) None

1) Unbound\*

2) None

3) None

4) None

j) Services provided by midwives,

nurses and para-medical personnel

(93191\*\*)

1) Unbound\*

2) None

3) Unbound except that there is no limitation on the

participation of foreign capital.

1) Unbound\*

2) None

3) Unbound except that there is no limitation on the

participation of foreign capital.

13 Limited to services necessary for civil engineering excluding engineering design services for buildings.

933

4) Unbound

4) Unbound

j) Services provided by

physiotherapists qualified as

“Rigaku-ryohoushi”, or by

dietitians qualified as “Eiyoushi”,

under Japanese law

(93191\*\*)

1) Unbound\*

2) None

3) Unbound except that there is no limitation on the

participation of foreign capital.

4) Unbound

1) Unbound\*

2) None

3) Unbound except that there is no limitation on the

participation of foreign capital.

4) None

B. Computer and Related Services

(excluding computer reservation

system services for air transport)

(84)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

C. Research and Development Services

a) Research and development

services on natural sciences

(851)

b) Research and development

services on social sciences and

humanities

(852)

c) Interdisciplinary research and

development services

(853)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

D. Real Estate Services

a) Real estate services involving own

or leased property (for property in

Japan)

(821\*\*)

1) None except that commercial presence is

required.

2) None except that commercial presence is

required.

3) None

4) None except that commercial presence is

1) None

2) None

3) None

4) None

934

required.

a) Real estate services involving own

or leased property (for property

outside Japan)

(821\*\*)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

b) Real estate services on a fee or

contract basis (for property in

Japan)

(822\*\*)

1) None except that commercial presence is

required.

2) None except that commercial presence is

required.

3) None

4) None except that commercial presence is

required.

1) None

2) None

3) None

4) None

b) Real estate services on a fee or

contract basis (for property outside

Japan)

(822\*\*)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

E. Rental and Leasing Services without Operators

a) Rental and leasing services,

without operators, relating to

ships14

(83103)

1) None

2) None

3) None

1) None

2) None

3) None except that prior notification is required

for coastwise ship leasing services in accordance

with the Foreign Exchange and Foreign Trade

Law (Law No. 228 of 1949).

14 In the case that services are supplied through the use of ship flying the flag of Japan, the ship must be owned by:

(a) a Japanese national; or

(b) a juridical person established under Japanese law, with all representatives (“daihyosha”) and not less than two-thirds of executives administering the affairs of the juridical person

(“gyomu-wo-shikkousuru yakuin”) having Japanese nationality.

935

4) Unbound

4) Unbound

b) Rental and leasing services,

without operators, relating to

aircraft15

(83104)

1) None

2) None

3) None

4) Unbound

1) None

2) None

3) None

4) Unbound

c) Rental and leasing services,

without operators, relating to

transport equipment other than

vessels and aircraft

(83101, 83102, 83105)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

d), e)

Rental and leasing services,

without operators, relating to

machineries and equipment other

than transport equipment, and

personal and household goods

(83106-83109)

(832)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

F. Other Business Services

a) Advertising services

(871)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

15 In the case that services are supplied through the use of aircraft registered as a Japanese aircraft, the aircraft must be owned by:

(a) a Japanese national; or

(b) a juridical person established under Japanese law, with all representatives (“daihyosha”) and not less than two-thirds of executives (“yakuin”) having Japanese nationality and with not less

than two-thirds of voting share held by Japanese persons.

936

b) Market research and public

opinion polling services

(864)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

c) Management consulting services

(865)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

d) Services related to management

consulting

(86601, 86609)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

e) Technical testing and analysis

services for manufactured goods,

excluding services covered by

the Measurement Law

(Law No. 51 of 1992)

(8676\*\*)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

e) Technical testing and analysis

services covered by the

Measurement Law as follows:

(86763\*\*)

(a) periodic inspection of

specified measuring

instruments;

(b) verification of specified

measuring instruments;

(c) measurement certification

business, including specified

measurement certification

1) None except that commercial presence is

required.

2) None except that commercial presence is

required.

3) None

4) None except that commercial presence is

required.

1) None

2) None

3) None

4) None

937

business;

(d) inspection of specified

measuring instruments used

for the measurement

certification;

(e) accreditation for a person

engaged in specified

measurement certification

business; and

(f) calibration of the measuring

instruments and other

services.

h) Services incidental to mining

(883,5115)

1) None except that services requiring mining

rights or mining lease rights must be supplied by

a Japanese national or a juridical person

established under Japanese law, in accordance

with the Mining Law (Law No. 289 of 1950).

2) None

3) None except that services requiring mining

rights or mining lease rights must be supplied by

a Japanese national or a juridical person

established under Japanese law, in accordance

with the Mining Law.

4) None except that services requiring mining

rights or mining lease rights must be supplied by

a Japanese national or a juridical person

established under Japanese law, in accordance

with the Mining Law.

1) None except that services requiring mining

rights or mining lease rights must be supplied by

a Japanese national or a juridical person

established under Japanese law, in accordance

with the Mining Law.

2) None

3) None except that:

services requiring mining rights or mining lease

rights must be supplied by a Japanese national or

a juridical person established under Japanese

law, in accordance with the Mining Law; and

prior notification is required in accordance with

the Foreign Exchange and Foreign Trade Law.

4) None except that services requiring mining

rights or mining lease rights must be supplied by

a Japanese national or a juridical person

established under Japanese law, in accordance

with the Mining Law.

k) Placement services of personnel

within Japan except in the

following occupations (limited to

services to establish employment

relationship between a job

applicant and an employer seeking

personnel on the basis of job

applications and offers):

(a) Port transport services;

1) None except that commercial presence is

required.

2) Unbound\*

3) None

4) None except that commercial presence is

required.

1) None

2) Unbound\*

3) None

4) None

938

(b) Construction work; and

(c) Work which is stipulated in a

Ministry of Health, Labour

and Welfare Ordinance as

having a possibility of

hindering worker’s

protection.

(87201, 87202)

k) Supply services of personnel

within Japan 16 except in the

following categories of business

(limited to services to dispatch

workers employed by the service

supplier to work under the

direction of another person while

employment relationship with the

service supplier is maintained):

(a) Port transport services;

(b) Construction work;

(c) Guarding; and

(d) Other work stipulated in a

Cabinet Order after

consulting the Labour Policy

Council (such as medicalrelated

work)

(87203, 87209)

1) None except that commercial presence is

required.

2) Unbound\*

3) None

4) None except that commercial presence is

required.

1) None

2) Unbound\*

3) None

4) None

l) Investigation services

(87301)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

m) Related scientific and technical

consulting services (excluding

services related to petroleum,

1) None

2) None

1) None

2) None

16 The dispatched worker may not be supplied from outside Japan through intra-corporate transfer.

939

petroleum products, gas, mineral

and surveying)

(86751\*\*, 86752\*\*)

3) None

4) None

3) None

4) None

m) Related scientific and technical

consulting services related to

petroleum, petroleum products,

gas and mineral17

(86751\*\*, 86752\*\*)

1) None

2) None

3) None

4) Unbound

1) None

2) None

3) None

4) Unbound

m) Surveying services for the land in

Japan

(86753\*\*, 86754\*\*)

1) None except that commercial presence is

required except for the surveying conducted

without the use of Basic Survey18 data or Public

Survey19 data, and the surveying which is for

small areas or does not require high accuracy.

2) None except that commercial presence is

required except for the surveying conducted

without the use of Basic Survey data or Public

Survey data, and the surveying which is for

small areas or does not require high accuracy.

3) None

4) None except that commercial presence is

required except for the surveying conducted

without the use of Basic Survey data or Public

Survey data, and the surveying which is for

small areas or does not require high accuracy.

1) None

2) None

3) None

4) None

m) Surveying services for the land

outside Japan

(86753\*\*, 86754\*\*)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

17 Excluding services requiring mining rights or mining lease rights in accordance with the Mining Law.

18 The term “Basic Survey” means a primary or fundamental survey, conducted by the Geographical Survey Institute of the Ministry of Land, Infrastructure, Transport and Tourism, for all surveys.

19 The term “Public Survey” means a survey, other than Basic Survey, which:

(a) does not include (i) surveying for small areas and (ii) surveying where high accuracy is not required; and

(b) is conducted with the expenses borne or subsidised, in part or in full, by the Government or other public entities of Japan.

940

n) Maintenance and repair of

equipment (excluding vessels,

aircrafts and other transport

equipment)

(633, 8861-8866)

1) Unbound\*

2) None

3) None

4) None

1) Unbound\*

2) None

3) None

4) None

o) Building-cleaning services

(87401, 87402, 87403, 87409)

1) Unbound\*

2) None

3) None

4) None

1) Unbound\*

2) None

3) None

4) None

p) Photographic services

(875)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

q) Packaging services

(876)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

r) Printing and publishing services

(88442)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

s) Convention services

(87909\*\*)

1) None

2) None

3) None

1) None

2) None

3) None

941

4) None

4) None

t) Credit reporting services

(87901)20

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

t) Collection agency services:

(87902\*\*)21

(a) which do not constitute the

practice of law in respect of

legal cases

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

(b) which constitute the practice

of law in respect of legal

cases22

1) None except that:

services must be supplied by a natural person23,

by a Legal Profession Corporation or by a

juridical person established under the Special

Measures Law Concerning Credit Management

and Collection Business; and

commercial presence is required.

2) None

3) None except that services must be supplied by a

natural person, by a Legal Profession

Corporation or by a juridical person established

1) None

2) None

3) None

20 These services are classified into No. 85910 of the Central Product Classification Version 1.1 (Statistical Papers Series M No. 77 Ver.1.1, Department of International Economic and Social Affairs,

Statistical Office of the United Nations, New York, 2002)(hereinafter referred to in this Annex as “CPC Ver.1.1”).

21 These services are classified into No. 85920 of CPC Ver.1.1.

22 Excluding taking over and recovery of credits except for those stipulated in the Special Measures Law Concerning Credit Management and Collection Business (Law No. 126 of 1998).

23 In this sector, the term “natural person” means a lawyer qualified as “Bengoshi” under Japanese law.

942

under the Special Measures Law Concerning

Credit Management and Collection Business.

4) None except that commercial presence is

required.

4) None

t) Telephone answering services

(87903)24

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

t) Telephone call centre services

(87903\*\*, 87909\*\*)25

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

t) Duplicating services

(87904)26

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

t) Translation and interpretation

services

(87905)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

24 These services are classified into No. 85931 and No. 85939 of CPC Ver.1.1.

25 These services are classified into No. 85931 of CPC Ver.1.1.

26 These services are classified into No. 85940 of CPC Ver.1.1.

943

t) Mailing list compilation and

mailing services

(87906)27

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

t) Specialty design services

(87907)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

t) Trade fair and exhibition

organisation services

(87909\*\*)28

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

2. COMMUNICATION SERVICES

A/B. Postal/Courier Services29

Correspondence-delivery services

supplied by Special

Correspondence Delivery

Business

Special Correspondence Delivery

Business is the business which

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

27 These services are classified into No. 85950 of CPC Ver.1.1.

28 These services are classified into No. 85970 of CPC Ver.1.1.

29 Suppliers of postal/courier services are subject to permission/registration requirements for related modes of transport services. Japan’s commitments in postal/courier services other than

correspondence-delivery services including printed matter, parcels, goods or other items, are indicated in the sector of Transport Services. (Refer to 11. TRANSPORT SERVICES.)

944

provides correspondence-delivery

services of one or a combination

of the following mail items as

stipulated in the Law Concerning

Correspondence Delivery

Provided by Private-Sector

Operators (Law No. 99 of 2002):

(a) mail items that have

dimensions totaling more

than 90 cm or weight over 4

kg;

(b) mail items that are to be

delivered within three hours

of being mailed; and

(c) mail items that bear a

delivery charge that exceeds

the amount specified by an

ordinance of the Ministry of

Internal Affairs and

Communications and is not

less than 1,000 yen.

C. Telecommunications Services

Basic telecommunications services:

a) Voice telephone services;

(7521)

b) Packet-switched data transmission

services;

(7523\*\*)

c) Circuit-switched data transmission

services;

(7523\*\*)

d) Telex services;

(7523\*\*)

f) Facsimile services;

(7521\*\*, 7529\*\*)

1) None

2) None

3) None except that foreign capital participation,

direct and/or indirect, in Nippon Telegraph and

Telephone Corporation (NTT) 30 must be less

than one-third.

4) None

1) None

2) None

3) None except that board members and auditors in

NTT and the Regional Companies are required

to have Japanese nationality.

4) None

30 NTT must own all the shares issued by the Regional Companies.

945

g) Private leased circuit services; and

(7522\*\*, 7523\*\*)

o) Other

Value-added services:

h) Electronic mail services;

(7523\*\*)

i) Voice mail services;

(7523\*\*)

j) On-line information and data base

retrieval services;

(7523\*\*)

k) Electronic data interchange (EDI)

services;

(7523\*\*)

l) Enhanced/value added facsimile

services including store and

forward, store and retrieve;

(7523\*\*)

m) Code and protocol conversion

services;

n) On-line information and/or data

processing services (including

transaction processing); and

(843\*\*)

o) Other

1) None

2) None

3) None except that foreign capital participation,

direct and/or indirect, in NTT30 must be less than

one-third.

4) None

1) None

2) None

3) None except that board members and auditors in

NTT and the Regional Companies are required

to have Japanese nationality.

4) None

D. Audiovisual Services

a) Motion picture and video tape

production and distribution

services

(9611)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

b) Motion picture projection services

1) None

1) None

946

(9612)

2) None

3) None

4) None

2) None

3) None

4) None

c) Radio and television services

(9613)

1) Unbound

2) None

3) Unbound

4) Unbound

1) Unbound

2) None

3) Unbound

4) Unbound

d) Radio and television transmission

services

(7524)

1) Unbound

2) None

3) Unbound

4) Unbound

1) Unbound

2) None

3) Unbound

4) Unbound

e) Sound recording services

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

3. CONSTRUCTION AND RELATED ENGINEERING SERVICES

A. General Construction Work for

Buildings (512)

B. General Construction Work for

Civil Engineering (513)

C. Installation and Assembly Work

(514, 516)

D. Building Completion and

Finishing Work (517)

947

E. Other (511, 515, 518)

(a) These services excluding

those related to mining

1) Unbound\*

2) None

3) None

4) None except that commercial presence is

required.

1) Unbound\*

2) None

3) None

4) None

(b) These services related to

mining

1) Unbound\*

2) None

3) None except that services requiring mining

rights or mining lease rights must be supplied by

a Japanese national or a juridical person

established under Japanese law, in accordance

with the Mining Law.

4) None except that:

services requiring mining rights or mining lease

rights must be supplied by a Japanese national or

a juridical person established under Japanese

law, in accordance with the Mining Law; and

commercial presence is required.

1) Unbound\*

2) None

3) None except that:

services requiring mining rights or mining lease

rights must be supplied by a Japanese national or

a juridical person established under Japanese

law, in accordance with the Mining Law; and

prior notification is required in accordance with

the Foreign Exchange and Foreign Trade Law.

4) None except that services requiring mining

rights or mining lease rights must be supplied by

a Japanese national or a juridical person

established under Japanese law, in accordance

with the Mining Law.

4. DISTRIBUTION SERVICES

A. Commission Agents’ Services

(621, 61111, 61130, 61210)

B. Wholesale Trade Services

(622, 61111, 61130, 61210)

C. Retailing Services

(631, 632, 61112, 61130, 61210)

D. Franchising Services

(8929)

948

(a) These services excluding

those related to petroleum,

petroleum products, rice,

tobacco, alcoholic

beverages, and those

supplied at Public

Wholesale Market31

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

(b) These services related to

petroleum and petroleum

products

1) None

2) None

3) None

4) None

1) None

2) None

3) None except that prior notification is required in

accordance with the Foreign Exchange and

Foreign Trade Law.

4) None

(c) These services related to

alcoholic beverages

1) None

2) None

3) None except that the number of licences

conferred to service suppliers may be limited.

4) None except that the number of licences

conferred to service suppliers may be limited.

1) None

2) None

3) None

4) None

(d) These services supplied at

Public Wholesale Market

1) Unbound\*

2) Unbound\*

3) None except that:

the number of licences conferred to service

suppliers may be limited; and

services must be supplied by a juridical person

established under Japanese law, at the Central

Public Wholesale Market, in accordance with the

Public Wholesale Market Law (Law No. 35 of

1971).

1) Unbound\*

2) Unbound\*

3) None

31 Public Wholesale Market is a market established under national or local government approval for commission agents' services and wholesale trade services of fresh foods including vegetables,

fruits, marine products, meats and other daily foods, and flowers, with auction or bidding hall, parking lot and other facilities necessary for trade and disposal of aforementioned goods, which is

operated on a permanent basis.

949

4) None except that:

the number of licences conferred to service

suppliers may be limited; and

services must be supplied by a juridical person

established under Japanese law, at the Central

Public Wholesale Market, in accordance with the

Public Wholesale Market Law.

4) None

5. EDUCATIONAL SERVICES

A. Primary Education Services 32 , 33

Supplied as Formal Education

(92110\*\*, 9219)

1) Unbound

2) Unbound

3) None except that Formal Education Institutions

must be established by school juridical

persons34.

4) Unbound

1) Unbound

2) Unbound

3) None

4) Unbound

B. Secondary Education Services32, 33

Supplied as Formal Education

(9221,9222,9223)

1) Unbound

2) Unbound

3) None except that Formal Education Institutions

must be established by school juridical persons.

4) Unbound

1) Unbound

2) Unbound

3) None

4) Unbound

C. Higher Education Services32, 33, 35,

36 (9231,9239)

1) None

1) None

32 Primary, secondary and higher educational services supplied as formal education in Japan are supplied by Formal Education Institutions. “Formal Education Institutions” mean elementary schools,

lower secondary schools, secondary schools, upper secondary schools, universities, junior colleges, colleges of technology, schools for the blind, schools for the deaf, schools for the handicapped

and kindergartens established under Japanese law.

33 Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of credits, degrees and other certificates in Formal

Education Institutions, specialised training colleges (Senshu-Gakko) and miscellaneous schools (Kakushu-Gakko) established under Japanese law.

34 The term “school juridical person” means a non-profit juridical person established for the purposes of supplying educational services under Japanese law.

35 Formal Education Institutions must be established by school juridical persons. Specialised training colleges and miscellaneous schools may be required to be established by school juridical

persons.

950

2) None

3) None

4) None

2) None

3) None

4) None

D. Adult Education Services33, 35

(924)

E. Other Education Services33, 35

(929)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

6. ENVIRONMENTAL SERVICES

A. Sewage Services

(9401)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

B. Refuse Disposal Services

(9402)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

C. Sanitation and Similar Services

(9403)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

36 Specific commitments on market access and national treatment through any mode of supply shall not be construed as entailing Japanese national or local government subsidies or any other public

funding (including preferential tax treatment and any other public benefits) granted to educational institutions other than Formal Education Institutions (universities, junior colleges and colleges of

technology), specialised training colleges and miscellaneous schools established under Japanese law.

951

D. Other

Cleaning services of exhaust gases

(9404)

Noise abatement services

(9405)

Nature and landscape protection

services

(9406)

Other environmental protection

services

(9409)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

7. FINANCIAL SERVICES

For the purposes of this Schedule, the Understanding on Commitments in Financial Services (hereinafter referred to in this Schedule as the “Understanding”) which is included in Japan’s

Schedule of Specific Commitments of the GATS (WTO Document GATS/SC/46/Suppl.3) is incorporated into and forms a part of this Schedule.

Japan undertakes its specific commitments with respect to Financial Services in accordance with Chapter 6, Annex 4 and the Understanding.

For prudential reasons within the context of paragraph 1 of Section 2 of Annex 4, Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms

of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which

shall be consistent with regulatory framework aimed at achieving such prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant Japanese law,

and banks are not allowed to deal in those securities unless allowed in accordance with the said law.

With respect to specific commitments in the sectors of Financial Services, services supplied in India to the service consumer in Japan without any active marketing from the service supplier

are considered as services supplied under subparagraph (m)(ii) of Article 58.

A. Insurance and Insurance-Related

Services

Specific commitments in the market access

column with respect to the supply of a service under

subparagraphs (m)(i) and (ii) of Article 58 are unbound

except for obligations under paragraphs B3 and 4 of the

Understanding respectively which are incurred in this

sector additionally to those covered by the provisions of

Articles 59 through 61 and Annex 4, subject to

conditions and qualifications set out below.

1) None except that:

commercial presence is in principle required for

insurance contracts on the following items and

any liability arising therefrom:

1) None

952

(a) goods being transported within Japan; and

(b) ships of Japanese registration which are

not used for international maritime

transport; and

commercial presence is required for insurance

intermediation services in Japan.

2) None except that:

commercial presence is in principle required for

insurance contracts on the following items and

any liability arising therefrom:

(a) goods being transported within Japan; and

(b) ships of Japanese registration which are

not used for international maritime

transport; and

commercial presence is required for insurance

intermediation services in Japan.

3) None37

4) Unbound

2) None

3) None

4) Unbound

B. Banking and Other Financial

Services (excluding Insurance and

Insurance-Related Services)

Specific commitments in the market access

column with respect to the supply of a service under

subparagraphs (m)(i) and (ii) of Article 58 are unbound

except for obligations under paragraphs B3 and 4 of the

Understanding respectively which are incurred in this

sector additionally to those covered by the provisions

of, Articles 59 through 61 and Annex 4, subject to

conditions and qualifications set out below.

1) None except that commercial presence is

required for discretionary investment

management services.

2) None

3) None

1) None

2) None

3) None except that the deposit insurance system

does not cover deposits taken by branches of

foreign banks.

37 Insurance intermediation services may be supplied only for insurance contracts allowed to be supplied in Japan.

953

4) Unbound

4) Unbound

8. HEALTH RELATED AND SOCIAL SERVICES

A. Hospital Services

(9311)

1) Unbound\*

2) None

3) Unbound except that there is no limitation on the

participation of foreign capital.

4) Unbound

1) Unbound\*

2) None

3) Unbound except that there is no limitation on the

participation of foreign capital.

4) None

9. TOURISM AND TRAVEL RELATED SERVICES

A. Hotels and Restaurants Services

(641-643)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

B. Travel Agencies and Tour

Operators Services

(7471)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

C. Tourist Guides Services

(7472)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

10. RECREATIONAL, CULTURAL AND SPORTING SERVICES

A. Entertainment Services (including

1) Unbound

1) Unbound

954

theatre, live bands and circus

services)

(9619)

2) None

3) None

4) None

2) None

3) None

4) None

B. News Agency Services

(962)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

C. Libraries, Archives, Museum and Other Cultural Services

Libraries and archives services

(96311, 96312)

1) Unbound\*

2) None

3) None

4) None

1) Unbound\*

2) None

3) None

4) None

D. Sporting and Other Recreational Services

Sporting services

(9641)

Recreation parks and beach

services

(96491)

1) Unbound\*

2) None

3) None

4) None

1) Unbound\*

2) None

3) None

4) None

11. TRANSPORT SERVICES

A. Maritime Transport Services

955

a), b) International maritime transport

services (including services of

passenger transportation and

freight transportation)

(7211, 7212)

1) (a) Liner Shipping: None38

(b) Bulk, tramp, and other international

shipping, including passenger

transportation: None38

2) None

3) (a) Establishment of a registered company for

the purposes of operating a fleet flying the

flag of Japan: Unbound

(b) Other forms of commercial presence for

the supply of international maritime

transport services (as defined in paragraph

1 of Note below): None

4) (a) Ships’ crew: Unbound

(b) Key personnel employed in relation to a

commercial presence as defined under 3)

(b): Unbound

1) (a) Liner Shipping: None38

(b) Bulk, tramp, and other international

shipping, including passenger

transportation: None38

2) None

3) (a) Establishment of a registered company for

the purposes of operating a fleet flying the

flag of Japan: Unbound

(b) Other forms of commercial presence for

the supply of international maritime

transport services (as defined in paragraph

1 of Note below): None

4) (a) Ships’ crew: Unbound

(b) Key personnel employed in relation to a

commercial presence as defined under 3)

(b): Unbound

The following services will be

made available to international

maritime transport suppliers on

reasonable and nondiscriminatory

terms and

conditions:

(a) Pilotage services;

(b) Pushing and towing

services;

(c) Provisioning, fueling

and watering services;

(d) Garbage collecting

and refuse disposal

services;

(e) Port captain's services;

(f) Navigation aids

services;

(g) Shore based

operational services

essential to ship

operations, including

communications,

water and electrical

supplies;

(h) Emergency repair

services; and

(i) Anchorage, berths and

berthing services.

c) Rental of vessels with crew

(excluding vessels flying the flag

of Japan)

(7213)

1) None

2) None

3) None

1) None

2) None

3) None

38 Restriction or prohibition of a) entry into ports located in Japan and b) loading or unloading of cargoes in ports located in Japan for a designated period may be imposed as a countermeasure on

operators of vessels who belong to a country in which interests of Japanese operators continue to be substantially damaged, in spite of prior notification of taking such measure, under unfavourable

treatment imposed on them by that country or by local authorities or similar entities of that country.

956

4) None

4) None

A. Maritime Auxiliary Transport Services

d) Maintenance and repair of vessels

(8868\*\*)

1) Unbound\*

2) None

3) Unbound

4) Unbound

1) Unbound\*

2) None

3) None

4) Unbound

e) Pushing and towing services

(7214)

1) Unbound\*

2) None

3) None

4) Unbound

1) Unbound\*

2) None

3) None

4) Unbound

f) Salvaging and refloating services,

watering services, fueling

services, garbage collecting

services

(7454\*\*, 7459\*\*)

1) None

2) None

3) None

4) Unbound

1) None

2) None

3) None

4) Unbound

Maritime cargo handling services

(as defined in paragraph 2 of Note

below)

1) Unbound\*

2) None

3) None

4) Unbound

1) Unbound\*

2) None

3) None

4) Unbound

Container station and depot

services (as defined in paragraph 3

of Note below)

1) Unbound\*

2) None

3) None

4) Unbound

1) Unbound\*

2) None

3) None

4) Unbound

Maritime agency services (as

1) None

1) None

957

defined in paragraph 4 of Note

below)

2) None

3) None

4) Unbound

2) None

3) None

4) Unbound

Maritime freight forwarding

services (as defined in paragraph 5

of Note below)

1) None except that:

commercial presence is required; and

an operation permit or governmental registration

will be granted on reciprocal basis.

2) None

3) None except that an operation permit or

governmental registration will be granted on

reciprocal basis.

4) Unbound

1) None except that an operation permit or

governmental registration will be granted on

reciprocal basis.

2) None

3) None except that an operation permit or

governmental registration will be granted on

reciprocal basis.

4) Unbound

Note to the Specific Commitments in the Sectors of Maritime Transport Services and Maritime Auxiliary Transport Services

Notwithstanding the fact that road, rail, inland waterways and related auxiliary services are not fully covered in this Schedule of Specific Commitments, a multimodal transport operator(Note

1) shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purposes of inland forwarding of cargoes, or have access to, and use of, these forms of

multimodal activities on reasonable and non-discriminatory terms and conditions(Note 2) for the purposes of carrying out multimodal transport operations.

(Note 1) The term “multimodal transport operator” means a person on whose behalf the bill of lading, multimodal transport document or any other document evidencing a contract of

multimodal carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

(Note 2) The term “reasonable and non-discriminatory terms and conditions” means, for the purposes of multimodal transport operations, terms and conditions where the multimodal transport

operator is able to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.

Definitions

1. The term “other forms of commercial presence for the supply of international maritime transport services” means commercial presence where international maritime transport service

suppliers of India are able to undertake in Japan all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime

transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the specific commitments undertaken under subparagraph (m)(i) of Article

58).)

These activities include, but are not limited to:

(a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by

the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;

(b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any domestic transport and related services, including inward transport

services by any mode, particularly inland waterways, road and rail, but excluding air, necessary for the supply of the integrated service;

(c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;

958

(d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the Annex on

Telecommunications to the GATS);

(e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign

personnel, subject to the commitments provided for in Chapter 7) with any locally established shipping agency; and

(f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

2. The term “maritime cargo handling services” means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this

workforce is organised independently of the stevedoring or terminal operator companies. Maritime cargo handling services include the organisation and supervision of:

(a) the loading/discharging of cargo to/from a ship;

(b) the lashing/unlashing of cargo; and

(c) the reception/delivery and safekeeping of cargoes before shipment or after discharge.

3. The term “container station and depot services” means activities consisting of storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and

making them available for shipments.

4. The term “maritime agency services” means activities consisting of representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping

companies, for the following purposes:

(a) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the

necessary related services, preparation of documentation, and provision of business information; and

(b) acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

5. The term “maritime freight forwarding services” means an activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport

and related services, preparation of documentation and provision of business information. Maritime freight forwarding services include those provided by a person on whose behalf the bill of lading

or any other document evidencing a contract of carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

B. Internal Waterways Transport

d) Maintenance and repair of vessels

(8868\*\*)

1) Unbound\*

2) None

3) Unbound

4) Unbound

1) Unbound\*

2) None

3) None

4) Unbound

e) Pushing and towing services

(7224)

1) Unbound\*

2) None

3) None

1) Unbound\*

2) None

3) None

959

4) Unbound 4) Unbound

f) Salvaging and refloating services,

watering services, fueling services

and garbage collecting services

(7454\*\*, 7459\*\*)

1) None

2) None

3) None

4) Unbound

1) None

2) None

3) None

4) Unbound

C. Air Transport Services

d) Aircraft repair and maintenance

services defined in subparagraph

(a) of Article 58

1) Unbound\*

2) None

3) None except that the number of licences

conferred to service suppliers may be limited.

4) None

1) Unbound\*

2) None

3) None

4) None

e) Selling and marketing of air

transport services defined in

subparagraph (h) of Article 58

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

e) Computer reservation system

services defined in subparagraph

(c) of Article 58

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

E. Rail Transport Services

d) Maintenance and repair services of

rail transport equipment

(8868\*\*)

1) Unbound\*

2) None

3) None

1) Unbound\*

2) None

3) None

960

4) None

4) None

d) Rental of rail transport equipment

with operator

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

F. Road Transport Services

b) Freight transportation services

(7123)

1) Unbound\*

2) None

3) None except that limitations on the number of

service suppliers, on the number of service

operations or on the quantity of service output

may be applied, on a temporary and nondiscriminatory

basis.

4) None except that:

limitations on the number of service suppliers,

on the number of service operations or on the

quantity of service output may be applied, on a

temporary and non-discriminatory basis; and

commercial presence is required.

1) Unbound\*

2) None

3) None

4) None

c) Rental of commercial vehicles

with operator

(7124)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

d) Maintenance and repair services of

road transport equipment

(6112, 8867)

1) Unbound\*

2) None

3) None

4) None except that commercial presence is

required.

1) Unbound\*

2) None

3) None

4) None

961

G. Pipeline Transport

b) Transport services of goods other

than fuels

(7139)

1) None

2) None

3) None

4) None

1) None

2) None

3) None

4) None

H. Services Auxiliary to All Modes of Transport

b) Storage and warehouse services

(excluding services relating to

petroleum and petroleum

products)

(742)

1) Unbound\*

2) None

3) None

4) Unbound

1) Unbound\*

2) None

3) None

4) Unbound

d) Customs clearance agent services

related to Japanese Customs

1) Unbound\*

2) Unbound\*

3) None

4) None except that commercial presence is

required.

1) Unbound\*

2) Unbound\*

3) None

4) None

962

Annex 7

Referred to in Chapter 7

Specific Commitments for the Movement of Natural Persons

Part 1

Specific Commitments of India

India may require a natural person of Japan seeking entry and temporary stay

under the terms and conditions set out in each Section of this Part to obtain an

appropriate visa or its equivalent prior to entry.

Section 1

Business Visitors of Japan

1. This Section shall apply to natural persons of Japan specified in (a), (b) or (c)

below who visit India temporarily for the purposes specified below and who will not

receive remuneration from within India (“business visitors”):

(a) a service seller for negotiating and entering into agreements for supply of

services;

(b) a service seller for preparatory work for establishing a commercial

presence in India; or

(c) an investor or an employee of an investor (who is a manager, executive

or specialist as defined under Section 2 of this Part) for establishing

investments.

2. Access of business visitors to India under this Section is subject to the condition

that the business visitors will not be engaged in making direct sales to the general public

or in supplying services or making the investment (except establishing investments)

themselves.

3. A visa under this Section shall be granted provided the business visitors:

(a) comply with immigration measures applicable to entry and temporary

stay; and

(b) present proof of nationality.

4. Entry and temporary stay of business visitors shall be granted for a period not

more than 180 days, which may be extended at the discretion of India and subject to its

laws.

963

Section 2

Intra-Corporate Transferees of Japan

1. This Section shall apply to natural persons of Japan within the categories of

employees listed below who are in the employment of a juridical person of Japan and

being transferred temporarily to a branch, a representative office or a juridical person

owned or controlled by the aforesaid juridical person in the context of provision of a

service in India (“intra-corporate transferees”).

(a) Managers

persons who direct a branch office or one or more departments as their

head, or supervise or control the work of other supervisory, professional

or managerial personnel and have the authority to appoint or remove the

personnel and powers to exercise discretionary authority over day-to-day

operations;

(b) Executives

persons who are in senior positions within a juridical person including a

branch who primarily direct the management, have wide decisionmaking

powers and either are members of the board of directors or

receive directions from the board or the general body of shareholders; or

(c) Specialists

persons who possess high qualifications and knowledge at an advanced

level relevant to the organisation's activities or of the organisation's

research, equipment, techniques or management and may include persons

who are members of accredited professional bodies.

2. Entry and temporary stay of intra-corporate transferees, who otherwise meet its

criteria for the grant of an immigration visa, shall be granted for an initial period of up

to one year or the period of the contract, whichever is less subject to any other condition

prescribed under India’s immigration regulations. The period of stay may be extended

on a year to year basis for a total term not exceeding five years.

Section 3

Contractual Service Suppliers of Japan

1. This Section shall apply to employees of juridical persons (“contractual service

suppliers”) who are:

(a) employees of a Japan based company or partnership who travel to India

temporarily for short periods of stay of up to one year or the duration of

964

the contract, whichever is less, in order to perform a service pursuant to a

contract between their employer and a client(s) located in India; or

(b) employees of a Japan based company or partnership who travel to India

temporarily for short periods of stay of up to one year in order to fulfil

qualification and licensing requirements where presence in India is an

essential condition for the fulfilment of these requirements.

2. Entry granted in accordance with subparagraphs (a) and (b) of paragraph 1 has to

be obtained in one of the sectors listed below and is subject to additional conditions

mentioned in relation to the sector or the relevant sub-sector in India’s Schedule of

Specific Commitments in Annex 6:

(a) Engineering Services;

(b) Integrated Engineering Services;

(c) Architectural Services;

(d) Urban Planning and Landscape Architectural Services;

(e) Computer and Related Services;

(f) R & D Services;

(g) Management Consulting Services (excluding all services relating to legal

consultancy);

(h) Services related to Management consulting (excluding all services

relating to legal consultancy);

(i) Hotel and Restaurant services;

(j) Travel Agency and Tour Operator Services; or

(k) Tourist Guides Services.

3. Access of contractual service suppliers to India under the category of paragraph

2 shall be available only in the specific service sector in which contract has been entered

into and employees should have appropriate educational and professional qualifications

relevant to the services to be provided.

4. Entry and temporary stay of contractual service suppliers shall be granted for an

initial period of up to one year or the period of contract, whichever is less provided all

immigration measures applicable are complied with.

965

5. Further, entry and temporary stay under this Section is subject to a requirement

of: requisite visa; the conditions attached to entry and temporary stay under such a visa;

and fulfilment of specific requirements regarding information in support of the

application such as required documentation including a proof of contract and possession

of requisite educational and professional qualifications relevant to the service to be

provided including work experience. Entry and temporary stay under this Section is

also subject to any other condition prescribed under India’s immigration regulations.

Section 4

Independent Professionals of Japan

1. This Section shall apply to independent professionals of Japan who are:

(a) natural persons who travel to India temporarily for short periods of stay

up to 12 months with permission for extending for a maximum of three

months or the duration of the contract, whichever is less, in order to

perform a service pursuant to a contract(s) between them and a client(s)

located in India for which they possess the necessary academic

credentials and qualifications and has obtained, wherever necessary,

registration with the professional body and remuneration is to be paid

solely to the natural person; and

(b) natural persons who travel to India temporarily for short periods of stay

up to 12 months in order to fulfil qualification and licensing

requirements where presence in India is an essential condition for the

fulfilment of these requirements.

2. Entry granted in accordance with subparagraphs (a) and (b) of paragraph 1 has to

be obtained in one of the sectors listed below and subject to additional conditions

mentioned in relation to the sector or the relevant sub-sector in India’s Schedule of

Specific Commitments in Annex 6:

(a) Accounting and Book-keeping services;

(b) Engineering Services;

(c) Integrated Engineering Services;

(d) Architectural Services;

(e) Urban Planning and Landscape Architectural Services;

(f) Computer and Related Services;

(g) R & D Services;

966

(h) Management Consulting Services (excluding all services relating to legal

consultancy);

(i) Services related to Management consulting (excluding all services

relating to legal consultancy);

(j) Hotel and Restaurant services;

(k) Travel Agency and Tour Operator Services; or

(l) Tourist Guides Services.

3. Access of independent professionals to India under the category of paragraph 2

shall be available only in the specific service sector in which contract has been entered

into and employees should have appropriate educational and professional qualifications

relevant to the services to be provided.

4. Entry and temporary stay of independent professionals shall be granted for an

initial period of up to one year or the period of contract, whichever is less provided all

immigration measures applicable are complied with.

5. Further, entry and temporary stay under this Section is subject to a requirement

of: requisite visa; the conditions attached to entry and temporary stay under such a visa;

and fulfilment of specific requirements regarding information in support of the

application such as required documentation including a proof of contract and possession

of requisite educational and professional qualifications relevant to the service to be

provided including work experience. Entry and temporary stay under this Section is

also subject to any other condition prescribed under India’s immigration regulations.

967

Part 2

Specific Commitments of Japan

A. Specific Commitments under Article 76

Japan may require a natural person of India seeking entry and temporary stay

under the terms and conditions set out in each Section of this Part to obtain an

appropriate visa or its equivalent prior to entry.

Note: For the purposes of this Part and Appendices 1 and 2 to this Part, the term

“CPC” means the Provisional Central Product Classification (Statistical Papers

Series M No. 77, Department of International Economic and Social Affairs,

Statistical Office of the United Nations, New York, 1991).

Section 1

Business Visitors of India

Entry and temporary stay for a period of not exceeding 90 days, which may be

extended, shall be granted to a natural person of India who will stay in Japan without

acquiring remuneration from within Japan and without engaging in making direct sales

to the general public or in supplying services himself or herself, for the purposes of

participating in business contacts including negotiations for the sale of goods or

services, or other similar activities including those to prepare for establishing

commercial presence in Japan.

Section 2

Intra-Corporate Transferees of India

1. Entry and temporary stay for a period of one or three years, which may be

extended, shall be granted to a natural person of India who:

(a) has been employed by a public or private organisation that supplies

services in Japan or by a public or private organisation that invests in

Japan, for a period not less than one year immediately preceding the date

of his or her application for the entry and temporary stay in Japan;

(b) is being transferred to a branch or representative office of such an

organisation in Japan, or another public or private organisation

constituted or organised in Japan and owned or controlled by or affiliated

with the former organisation; and

(c) will engage in one of the following activities during his or her temporary

stay in Japan:

968

(i) activities to direct the branch office or representative office as its

head;

(ii) activities to direct the latter public or private organisation as its

board member or auditor;

(iii) activities to direct one or more departments of the latter public or

private organisation;

(iv) activities which require technology or knowledge at an advanced

level pertinent to physical sciences, engineering or other natural

sciences, recognised under the status of residence of “Engineer”

provided for in the Immigration Control and Refugee Recognition

Act (Cabinet Order No. 319 of 1951); or

(v) activities which require knowledge at an advanced level pertinent

to human science, including jurisprudence, economics, business

management and accounting, or which require ideas and

sensitivity based on culture of a country other than Japan,

recognised under the status of residence of “Specialist in

Humanities/International Services” provided for in the

Immigration Control and Refugee Recognition Act.

Note: For the purposes of this Annex, a public or private organisation is

“affiliated” with another public or private organisation when the latter

can significantly affect the decision making of the former on finance

and business policy.

2. Activities which require technology or knowledge at an advanced level pertinent

to natural or human sciences referred to in subparagraphs 1(c) (iv) and (v) mean

activities in which the natural person may not be able to engage without the application

of specialised technology or knowledge of natural or human sciences acquired by him

or her by, in principle, completing college education (i.e. bachelor’s degree) or higher

education.

Section 3

Investors of India

Entry and temporary stay for a period of one or three years, which may be

extended, shall be granted to a natural person of India who will engage in one of the

following activities during his or her temporary stay in Japan:

(a) activities to invest in business in Japan and manage such business;

969

(b) activities to manage business in Japan on behalf of a person other than

that of Japan who has invested in such business; or

(c) conduct of business in Japan in which a person other than that of Japan

has invested.

Section 4

Qualified Professionals of India

Entry and temporary stay for a period of one or three years, which may be

extended, shall be granted to a natural person of India who is a legal, accounting or

taxation service supplier qualified under the laws and regulations of Japan and who will

engage in one of the following activities during his or her temporary stay in Japan:

(a) legal services supplied by a lawyer qualified as “Bengoshi” under the

laws and regulations of Japan;

(b) legal advisory services on law of jurisdiction where the service supplier

is a qualified lawyer on condition that the service supplier is qualified as

“Gaikoku-Ho-Jimu-Bengoshi” under the laws and regulations of Japan;

(c) legal services supplied by a judicial scrivener qualified as “Shiho-shoshi”

under the laws and regulations of Japan;

(d) legal services supplied by an administrative scrivener qualified as

“Gyousei-shoshi” under the laws and regulations of Japan;

(e) legal services supplied by a certified social insurance and labour

consultant qualified as “Shakai-Hoken-Romushi” under the laws and

regulations of Japan;

(f) legal services supplied by a patent attorney qualified as “Benrishi” under

the laws and regulations of Japan;

(g) legal services supplied by a maritime procedure agent qualified as

“Kaijidairishi” under the laws and regulations of Japan;

(h) accounting, auditing and bookkeeping services supplied by an accountant

qualified as “Koninkaikeishi” under the laws and regulations of Japan;

(i) taxation services supplied by a tax accountant qualified as “Zeirishi”

under the laws and regulations of Japan; or

(j) legal services supplied by a land and house surveyor qualified as “Tochi-

Kaoku-Chosashi” under the laws and regulations of Japan.

970

Section 5

Independent Professionals of India

1. Entry and temporary stay for a period of one or three years, which may be

extended, shall be granted to a natural person of India who will engage in one of the

following business activities of supplying services, during his or her temporary stay in

Japan on the basis of a personal contract with a public or private organisation in Japan:

(a) activities which require technology or knowledge at an advanced level

pertinent to physical sciences, engineering or other natural sciences

under the status of residence of “Engineer”, whose scope is provided for

in the Immigration Control and Refugee Recognition Act;

(b) activities which require knowledge at an advanced level pertinent to

human science, including jurisprudence, economics, business

management and accounting, or which require ideas and sensitivity based

on culture of a country other than Japan, under the status of residence of

“Specialist in Humanities/International Services”, whose scope is

provided for in the Immigration Control and Refugee Recognition Act;

or

(c) activities which require specialised skills relating to Indian cuisine under

the status of residence of “Skilled Labour”, whose scope is provided for

in the Immigration Control and Refugee Recognition Act.

2. Activities which require technology or knowledge at an advanced level pertinent

to natural or human sciences referred to in paragraph 1 mean activities in which the

natural person may not be able to engage without the application of specialised

technology or knowledge of natural or human sciences acquired by him or her by, in

principle, completing college education (i.e. bachelor’s degree) or higher education.

Note: Activities defined in subparagraph 1(a) include those related to services listed

in the Appendix 1 to this Part and those defined in subparagraph 1(b) include

those listed in the Appendix 2 to this Part. The application for entry and

temporary stay in connection with subparagraphs 1(a) and (b) will be examined

in accordance with the provisions of those subparagraphs.

Section 6

Contractual Service Suppliers of India

1. Entry and temporary stay for a period of one or three years, which may be

extended, shall be granted to a natural person of India who is an employee of a public or

private organisation in India having no commercial presence in Japan (hereinafter

971

referred to in this Section as “the Indian organisation”) and who will engage in one of

the following business activities of supplying services during his or her temporary stay

in Japan:

(a) activities which require technology or knowledge at an advanced level

pertinent to physical sciences, engineering or other natural sciences,

under the status of residence of “Engineer”, whose scope is provided for

in the Immigration Control and Refugee Recognition Act;

(b) activities which require knowledge at an advanced level pertinent to

human science, including jurisprudence, economics, business

management and accounting, or which require ideas and sensitivity based

on culture of a country other than Japan, under the status of residence of

“Specialist in Humanities/International Services”, whose scope is

provided for in the Immigration Control and Refugee Recognition Act;

or

(c) activities which require specialised skills relating to Indian cuisine under

the status of residence of “Skilled Labour”, whose scope is provided for

in the Immigration Control and Refugee Recognition Act.

2. Entry and temporary stay referred to in paragraph 1 shall be granted, provided

that:

(a) a service contract between a public or private organisation in Japan

(hereinafter referred to in this Section as “the Japanese organisation”)

and the Indian organisation has been concluded; and

(b) it is recognised, in the context of the service contract referred to in

subparagraph (a), that a labour contract between the natural person and

the Japanese organisation has been concluded.

3. Activities which require technology or knowledge at an advanced level pertinent

to natural or human sciences referred to in paragraph 1 mean activities in which the

natural person may not be able to engage without the application of specialised

technology or knowledge of natural or human sciences acquired by him or her, by, in

principle, completing college education (i.e. bachelor’s degree) or higher education.

Note 1: Activities defined in subparagraph 1(a) include those related to services

listed in the Appendix 1 to this Part and those defined in subparagraph 1(b)

include those listed in the Appendix 2 to this Part. The application for

entry and temporary stay in connection with subparagraphs 1(a) and (b) will

be examined in accordance with the provisions of those subparagraphs.

972

Note 2: The service contract for the placement and supply services of personnel

(CPC872) shall be excluded from the service contract referred to in

subparagraph 2(a).

Note 3: Such a labour contract as referred to in subparagraph 2(b) shall comply with

the relevant laws and regulations of Japan.

Section 7

Instructors of India

Entry and temporary stay for a period of one or three years, which may be

extended, shall be granted to a natural person of India who engages in one of the

following activities during his or her temporary stay in Japan under the status of

residence of “Instructor”, whose scope is provided for in the Immigration Control and

Refugee Recognition Act:

(a) activities to teach Indian Yoga;

(b) activities to teach Indian cuisine;

(c) activities to teach Indian classical music and dance; or

(d) activities to teach English language.

B. Issue for Further Negotiations under Article 82

Japan shall enter into negotiations with India under a Sub-Committee to be

established under Article 14 regarding the acceptance of Indian qualified nurses and

certified careworkers by Japan, with a view to reaching a conclusion of the negotiations

within one year if possible, but not later than two years, after the entry into force of this

Agreement.

973

Appendix 1

CPC

1 84 Computer and related services

2 8499 Other computer services n.e.c.

3 8510 Research and experimental development services on natural

sciences and engineering

4 8530 Interdisciplinary research and experimental development services

5 8671 Architectural services

6 8672 Engineering services

7 8673 Integrated engineering services

8 8674 Urban planning services and landscape architectural services

9 8675 Engineering related scientific and technical consulting services

10 8676 Technical testing and analysis services

974

Appendix 2

CPC

1 7471 Travel agency and tour operator services

2 7472 Tourist guide services

3 8520 Research and experimental development services on social sciences

and humanities

4 8530 Interdisciplinary research and experimental development services

5 8621 Accounting and auditing services

6 8622 Bookkeeping services, except tax returns

7 8640 Market research and public opinion polling services

8 8650 Management consulting services

9 8660 Services related to management consulting

10 8711 Sale or leasing services of advertising space or time

11 8712 Planning, creating and placement services of advertising

12 8719 Other advertising services

13 87907 Specialty design services

14 87909\*\* Trade fair and exhibition organisation services

Note: The (\*\*) indicates that the services specified constitutes only a part of the

total range of activities covered by the CPC concordance.

975

Annex 8

Referred to in Chapter 8

Reservations for Measures

referred to in paragraph 1 of Article 90

Part 1

Schedule of India

1. The Schedule of India sets out, pursuant to paragraph 1 of Article 90, the

reservations taken by India with respect to existing measures that do not conform with

obligations imposed by:

(a) Article 85;

(b) Article 86; or

(c) Article 89.

2. Each reservation sets out the following elements:

(a) “Sector” refers to the general sector in which the reservation is taken;

(b) “Sub-Sector” refers to the specific sector in which the reservation is

taken;

(c) “Industry Classification” refers, where applicable, and only for

transparency purposes, to the activity covered by the reservation

according to domestic or international industry classification codes;

(d) “Type of Reservation” specifies the obligations referred to in paragraph 1

for which the reservation is taken;

(e) “Measures” identifies the existing laws, regulations or other measures for

which the reservation is taken. A measure cited in the “Measures”

element:

(i) means the measure as amended, continued, or renewed as of the

date of entry into force of this Agreement; and

(ii) includes any subordinate measure adopted or maintained under

the authority of and consistent with the measure; and

976

(f) “Description” sets out, with regard to the obligations referred to in

paragraph 1, the non-conforming aspects of the existing measures for

which the reservation is taken.

3. In the interpretation of a reservation, all elements of the reservation shall be

considered. A reservation shall be interpreted in the light of the relevant provisions of

Chapter 8 against which the reservation is taken, and the “Measures” element shall

prevail over all other elements.

4. For the purposes of this Part:

(a) the term “ISIC” means the International Standard Industrial

Classification of All Economic Activities adopted, at its seventh session

on August 27, 1948 and revised on May 22, 1989, by the Economic and

Social Council of the United Nations; and

(b) the term “NIC” means National Industrial Classification Code, 1987 as

set out by the Central Statistical Organisation of the Government of

India.

977

1

Sector:

All Sectors

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

The Companies Act, 1956 and all

regulations/rules/orders issued thereunder.

Indian company means a company incorporated in India

under the Indian Companies Act, 1956.

Description:

A person resident outside India, including an entity

incorporated outside India, can purchase shares of an

Indian company under the FDI Scheme.

There are separate regulatory treatment provided to

Foreign Institutional Investors (FIIs) and Venture

Capital Funds in relation to investment in Indian

Companies, which may be modified from time to time.

FDI is not permitted in Indian partnerships and any

association of persons (which would include societies

and trusts) except upon obtaining the prior consent of the

Reserve Bank of India for such investment.

When the total holdings of FIIs/Non Resident Indians

978

(NRIs) under the Scheme reach the trigger limit, which

is 2 percent below the applicable limit (for companies

with paid-up capital of Rs. 1000 crores and above, the

trigger limit is 0.5 percent below the applicable limit),

Reserve Bank will issue a notice to all designated

branches of banks cautioning that any further purchases

of shares of the particular Indian company will require

prior approval of Reserve Bank. Reserve Bank gives

case-by-case approvals to FIIs for purchase of shares of

companies included in the Caution List. This is done

on a first-come-first-served basis. Once the

shareholding by FIIs/NRIs reaches the overall

ceiling/sectoral cap/statutory limit, Reserve Bank puts

the company on the Ban List. Once a company is

placed on the Ban List, no FII or NRI can purchase the

shares of the company under the Portfolio Investment

Scheme.

979

2

Sector:

All Sectors

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Description:

Prior approval of the Government will be required even

for investments covered under the automatic route, if the

foreign investor has an existing joint venture or

trademark/technical collaboration agreement in India as

on 12.1.2005 in the same field. The same field is

determined by the 4-digit National Industrial Code, 1987.

If the proposed investment is in an activity that has the

same NIC Code classification as that of the existing joint

venture or technical collaboration, then these limitations

will be applicable.

This is not applicable in the following circumstances:

(a) investments made by Venture Capital Funds

registered with Securities Exchange Board of

India (SEBI)

(b) where in the existing joint venture investment

by either of the parties is less than 3 percent

(c) where the existing venture/collaboration is

defunct or sick

(d) investment into Information Technology

980

sector, mining sector subject to furnishing of

declaration that the proposed/new Wholly

Owned Subsidiary (WOS)/Joint Venture (JV)

is not for same area/mineral

(e) investment by multinational financial

institutions.

981

3

Sector:

All Sectors

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Industries (Development and Regulation) Act, 1951 and

all regulations/rules/orders issued thereunder.

Reserve Bank of India Act, 1934 and all

regulations/rules/orders issued thereunder.

Banking Regulation Act, 1949 and all

regulations/rules/orders issued thereunder.

Income Tax Act, 1961 and all regulations/rules/orders

issued thereunder.

Securities and Exchange Board of India Act, 1992 and

all regulations/rules/orders issued thereunder.

Foreign Contribution (Regulation) Act, 1976 and all

regulations/rules/orders issued thereunder.

Foreign Trade (Development and Regulation) Act, 1976

and all regulations/rules/orders issued thereunder.

Securities Contracts (Regulation) Act, 1956 and all

regulations/rules/orders issued thereunder.

Prevention of Money Laundering Act, 2002 and all

regulations/rules/orders issued thereunder.

982

Micro, Small and Medium Enterprises Development

(MSMED) Act, 2006 and all regulations/rules/orders

issued thereunder.

Customs Act, 1962 and all regulations/rules/orders

issued thereunder.

Customs Tariff Act, 1975 and all

regulations/rules/orders issued thereunder.

Central Excise Act, 1944 and all regulations/rules/orders

issued thereunder.

Central Excise Tariff Act, 1985 and all

regulations/rules/orders issued thereunder.

Additional Duties of Excise (Textiles and Textiles

Articles) Act, 1978 and all regulations/rules/orders

issued thereunder.

Bureau of Indian Standards Act, 1986 and all

regulations/rules/orders issued thereunder.

Environment Protection Act, 1986 and all

regulations/rules/orders issued thereunder.

Description:

The Central Government may, in public interest,

suspend or relax permission granted or restriction

imposed by the Foreign Exchange Management Act,

1999 (FEMA, 1999), by notification specifying the

duration of such suspension.

The Central Government may from time to time give

general or special directions as it thinks fit, to the

Reserve Bank of India in the discharge of functions with

relation to administration of the FEMA, 1999.

Where a company contravenes any of the provisions of

the FEMA, 1999, or any rule, direction or order made

there-under, the company and every person who at the

time the contravention was committed, was in charge of,

and was responsible to the company for conduct of the

business of the company would be liable to be punished

under the provisions of the FEMA, 1999 unless he

proves that the contravention took place without his

knowledge or that he exercised all due diligence to

prevent such contravention.

983

4

Sector:

All Sectors

Sub-Sector:

Items reserved for manufacture by Micro, Small and

Medium enterprises.

Industry

Classification:

Type of

Reservation:

Prohibition of Performance Requirement (Article 89)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Industries (Development and Regulation) Act, 1951 and

all regulations/rules/orders issued thereunder.

Micro, Small and Medium Enterprises Development

(MSMED) Act, 2006 and all regulations/rules/orders

issued thereunder.

Description:

Any industrial undertaking which is not a Micro or

Small Scale Enterprise, but manufactures items reserved

for the MSE sector, would require Government route

where foreign investment is more than 24 percent in the

equity capital, subject to conditions such as obtaining of

an Industrial Licence under the Industries (Development

and Regulation) Act 1951 for such manufacture and the

condition that the Industrial Undertaking shall undertake

to export a minimum of 50 percent of the new or

additional annual production of the MSE reserved items

to be achieved within a maximum period of three years.

984

5

Sector:

Atomic Energy

Sub-Sector:

Atomic Power Generation

Manufacturing and supply of nuclear fuel

Radioactive Waste Treatment and Disposal

Radio isotope and Radiation Generation Facilities

Services relating to Nuclear Energy

Planning, Maintenance and Repair Services

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Industries (Development and Regulation) Act, 1951 and

all regulations/rules/orders issued thereunder.

Atomic Energy Act, 1962 and all

regulations/rules/orders issued thereunder.

Description:

Foreign direct investment is prohibited in Atomic

Energy Sector.

985

6

Sector:

Chit Fund Business, Nidhi, Transferable Development

Rights; Agriculture and Plantation (other than Tea

Plantation); and Real estate business(other than

construction development)

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Industries (Development and Regulation) Act, 1951 and

all regulations/rules/orders issued thereunder.

Atomic Energy Act, 1962 and all

regulations/rules/orders issued thereunder.

Description:

No person resident outside India shall make investment

in India in any form, in any company or partnership firm

or proprietary concern, or any entity, whether

incorporated or not which is engaged or proposes to

engage:

(a) in the business of chit fund;

(b) as Nidhi company;

(c) in agricultural or plantation activities;

(d) in real estate business, or construction of

farm houses; or

(e) in trading in Transferable Development

Rights.

(a) Chit means a transaction whether called chit, chit

986

fund, chitty, kuri or by any other name which a

person enters into an agreement with a specified

number of persons that every shall subscribe a

certain sum of money (or a certain quantity of

grain instead) by way of instalments over a

definite period and that each such subscriber shall,

in his turn, as demand or by auction or by tender

or in such other manner as may be specified in the

chit agreement entitled to the prize amount.

(b) Nidhi or mutual benefit society means a company

which the Central Government may by

notification in the official gazette declare to be a

nidhi company or a mutual benefit society.

(d) Real estate business (however for the purposes of

this limitation, “real estate” does not include

development of townships, construction of

residential/commercial premises, roads and

bridges)

(e) Transferable Development Rights means

certificates issued in respect of category of land

acquired for public purposes either by the Central

or State Government in consideration of surrender

of land by the owner without monetary

compensation which are transferable in part or

whole.

NRIs are allowed to invest in development of serviced

plots, construction of built-up residential premises,

investment in real estate covering residential and

commercial premises including business centres and

offices, development of townships, city and regional

level urban infrastructure facilities including roads and

bridges, investment in manufacture of building

materials, investment in participatory ventures for all of

the above; and investment in housing finance institutions

without the conditions of minimum capitalisation or

minimum area for development or lock-in of investment.

987

7

Sector:

Manufacturing of Cigars, cheroots, cigarillos and

cigarettes, of tobacco or of tobacco substitutes

Sub-Sector:

Industry

Classification:

NIC: 22

ISIC: 12

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Companies Act, 1956 and all regulations/rules/orders

issued thereunder.

Industries (Development and Regulation) Act, 1951 and

all regulations/rules/orders issued thereunder.

Micro, Small and Medium Enterprises Development

(MSMED) Act, 2006 and all regulations/rules/orders

issued thereunder.

Description:

FDI in manufacture of ‘Cigars, cheroots, cigarillos and

cigarettes, of tobacco or of tobacco substitutes’ (Code

24.02 of Indian Trade Classification which follows the

Harmonised Commodity Description and Coding

System) is prohibited.

988

8

Sector:

Gambling, Betting, Lottery

Sub-Sector:

Industry

Classification:

NIC: 84

ISIC: 92

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Description:

No person resident outside India shall make investment

in India in any form, in any company or partnership firm

or proprietary concern, or any entity, whether

incorporated or not which is engaged or proposes to

engage in lottery business (including

Government/private lottery, online lotteries, etc.),

gambling and betting including casinos etc.

Foreign technology collaboration or use of

franchise/trademark/brand name of foreign collaborator,

or management contract, etc. is not permitted in lottery

business, gambling and betting. This includes foreign

investment through, FII portfolio investment,

NRI/Overseas Corporate Bodies (OCBs) investment on

non-repatriable basis and investment by foreign venture

capital investors.

989

9

Sector:

Acquisition of Land

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Transfer of Property Act, 1882 and all

regulations/rules/orders issued thereunder.

The Registration Act, 1908 and all

regulations/rules/orders issued thereunder.

The Indian Stamp Act, 1899 and all

regulations/rules/orders issued thereunder.

The Land Acquisition Act, 1894 and all

regulations/rules/orders issued thereunder.

Description:

Save and except as otherwise provided under FEMA and

regulations made thereunder, no person resident outside

India can transfer any immovable property in India.

A person resident outside India can purchase immovable

property in India including land only if he or she has

established in India a branch, office (excluding liaison

office) or other place of business for carrying on a

permitted activity in India which is necessary for or

incidental to carrying on such activity provided that it

complies with all applicable laws, regulations or

directions and a declaration in this regard is filed with

Reserve Bank of India.

990

10

Sector:

Agriculture

Sub-Sector:

All agriculture activities like farming and plantation.

Industry

Classification:

NIC: 00, 01, 03

ISIC: 01

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Transfer of Property Act, 1882 and all

regulations/rules/orders issued thereunder.

The Registration Act, 1908 and all

regulations/rules/orders issued thereunder.

The Indian Stamp Act, 1899 and all

regulations/rules/orders issued thereunder.

Description:

1. FDI is not allowed in any agricultural/plantation

sector/activity except the following:

(a) 100 percent FDI is allowed under automatic

route in Floriculture, Horticulture, Development

of Seeds, and Cultivation of Vegetables and

Mushrooms under controlled conditions and

services related to agro and allied sectors.

(b) 100 percent FDI is allowed in the Tea sector

including tea plantations under Government

route subject to the conditions of :

(i) Compulsory divestment of 26 percent

equity of the company in favour of an

Indian partner/Indian public within a period

of 5 years

991

(ii) Prior approval of the State Government

concerned in case of any future land use

change.

2. For companies dealing with development of

transgenic seeds/vegetables, the following

conditions apply:

(a) When dealing with genetically modified seeds or

planting material the company shall comply with

safety requirements in accordance with laws

enacted under the Environment (Protection) Act

on the genetically modified organisms.

(b) Any import of genetically modified materials if

required shall be subject to the conditions laid

down vide Notifications issued under Foreign

Trade (Development and Regulation) Act, 1992.

(c) The company shall comply with any other Law,

Regulation or Policy governing genetically

modified material in force from time to time.

(d) Undertaking of business activities involving the

use of genetically engineered cells and material

shall be subject to the receipt of approvals from

Genetic Engineering Approval Committee

(GEAC) and Review Committee on Genetic

Manipulation (RCGM).

(e) Import of materials shall be in accordance with

National Seeds Policy.

(f) The term “under controlled conditions” covers

the following:

 ‘Cultivation under controlled conditions’ for

the categories of Floriculture, Horticulture,

Cultivation of vegetables and Mushrooms is

the practice of cultivation wherein rainfall,

temperature, solar radiation, air humidity and

culture medium are controlled artificially.

Control in these parameters may be effected

through protected cultivation under green

houses, net houses, poly houses or any other

improved infrastructure facilities where

micro-climatic conditions are regulated

anthropogenically.

 Development of seeds will be considered to

be ‘under controlled conditions’ when seed

farms/laboratories use tissue culture or any

other micro-propagation techniques for

development and multiplication of

seeds/planting material. Seed development

in the case of anthuriums, orchids and other

992

ornamental crops in green houses/net

houses/poly houses is also included in this

category.

993

11

Sector:

Animal Husbandry, Pisciculture and Aquaculture

Sub-Sector:

Industry

Classification:

NIC: 05, 06

ISIC: 01, 03

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Essential Commodities Act, 1955 and all

regulations/rules/orders issued thereunder.

Destructive Insects and Pests Act, 1914 and all

regulations/rules/orders issued thereunder.

Ban on fishing by all fishing vessels in the EEZ beyond

territorial waters.

Notification dated 24-08-09 for the Prevention and

Control of Infectious and Contagious Diseases in

Animals.

The Prevention and Control of Infectious and

Contagious Diseases in Animals Act, 2009 and all

regulations/rules/orders issued thereunder.

Milk and Milk Product Order, 1992.

The Maritime Zones of India (Regulation of Fishing by

Foreign Vessels) Act, 1991 and all

regulations/rules/orders issued thereunder.

994

Description: 100 percent FDI is allowed under automatic route in

Animal Husbandry, Pisciculture and Aquaculture under

controlled conditions and services related to agro and

allied sectors.

 In case of Animal Husbandry, scope of the term

‘under controlled conditions’ includes;

· Rearing of animals under intensive farming

systems with stall-feeding. Intensive farming

system will require climate systems

(ventilation, temperature/humidity

management), health care and nutrition, herd

registering/pedigree recording, use of

machinery, waste management systems.

· Poultry breeding farms and hatcheries where

micro-climate is controlled through advanced

technologies like incubators, ventilation

systems etc.

 In the case of pisciculture and aquaculture, ‘under

controlled conditions’ includes;

· Aquariums

· Hatcheries where eggs are artificially fertilised

and fry are hatched and incubated in an

enclosed environment with artificial climate

control.

995

12

Sector:

Mining

Sub-Sector:

Mining covering exploration and mining of diamonds

and precious stones; gold, and silver.

Industry

Classification:

NIC: 13

ISIC: 07, 08, 099

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Mines and Minerals (Development and Regulation) Act

(MMDR Act), 1957 and all regulations/rules/orders

issued thereunder.

Offshore Areas (Mineral Development and Regulation)

Act, 2002 and all regulations/rules/orders issued

thereunder.

Cess and Other Taxes on Minerals Validation Act, 1992

and all regulations/rules/orders issued thereunder.

Industries (Development and Regulation) Act, 1951 and

all regulations/rules/orders issued thereunder.

Forest Conservation Act, 1980 and all

regulations/rules/orders issued thereunder.

Description:

100 percent FDI is allowed under the automatic route in

Mining and Exploration of metal and non-metal ores

including diamond, gold, silver and precious ores but

excluding titanium bearing minerals and its ores;

996

subject to the MMDR Act, 1957. Also subject to the

condition that in the event the foreign investor is

establishing a 100 percent subsidiary, it shall submit a

declaration to the effect that it has no existing joint

venture for the same area or for a particular mineral.

997

13

Sector:

Mining and Quarrying

Sub-Sector:

Mining of coal and lignite, extraction of peat.

Industry

Classification:

NIC: 10

ISIC: 05, 0892, 099

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Coal Mines (Nationalisation) Act, 1973 and all

regulations/rules/orders issued thereunder.

Mines and Minerals (Development and Regulation) Act

(MMDR Act), 1957 and all regulations/rules/orders

issued thereunder.

Offshore Areas (Mineral Development and Regulation)

Act, 2002 and all regulations/rules/orders issued

thereunder.

Cess and Other Taxes on Minerals Validation Act, 1992

and all regulations/rules/orders issued thereunder.

Industries (Development and Regulation) Act, 1951 and

all regulations/rules/orders issued thereunder.

Forest Conservation Act, 1980 and all

regulations/rules/orders issued thereunder.

Atomic Energy Act, 1962 and all

regulations/rules/orders issued thereunder.

998

Atomic Energy (Radiation Protection) Rules, 2004.

Atomic Energy (Safe Disposal of Radioactive Wastes)

Rules, 1987.

Description:

(a) 100 percent FDI is allowed under the automatic

route in Coal and Lignite mining for captive

consumption by power projects, iron and steel

and cement units and other eligible activities

permitted under and subject to the provisions of

Coal Mines (Nationalisation) Act, 1973.

(b) 100 percent FDI is allowed for setting up coal

processing plants like washeries, subject to

conditions.

999

14

Sector:

Mining and Quarrying

Sub-Sector:

Mining of uranium and thorium ores.

Industry

Classification:

NIC: 14

ISIC: 0721, 099

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Measures:

Uranium and Thorium ores are “atomic minerals” under

Mines and Minerals (Development and Regulation) Act

(MMDR Act), 1957

Description: Under the provisions of the MMDR Act, 1957, the

reconnaissance or prospecting or mining operations can

be undertaken only pursuant to a licence and

consequent lease and no person shall undertake any

reconnaissance, prospecting or mining operations in any

area, except under and in accordance with the terms and

conditions of reconnaissance permit or of a prospecting

licence or, as the case may be, a mining lease, granted

under the MMDR Act, 1957 and the rules made

thereunder.

Government shall not grant reconnaissance permit,

prospecting licence or mining lease to any person

unless such person:

(a) is an Indian national, or a Company as

defined in sub-section (1) of Section 3 of the

Companies Act, 1956; and

(b) satisfies such conditions as may be

prescribed.

Provided that in respect of any mineral specified in the

First Schedule of MMDR Act, 1957, no prospecting

licence or mining lease shall be granted except with the

previous approvals of the Central Government.

*Explanation* – For the purposes of this reservation, a

1000

person shall be deemed to be an Indian national:

(a) in the case of a firm or other association of

individuals, only if all the members of the

firm or members of the association are

citizens of India; and

(b) in the case of an individual, only if he is a

citizen of India.

A State Government may either with the previous

approval of the Central Government or at the instance

of the Central Government impose such further

conditions as may be necessary in the interests of

mineral development, including development of atomic

minerals (Mineral Concession Rules 1960).

1001

15

Sector:

Mining and Quarrying

Sub-Sector:

Mining of iron ores, Mining of metal ores, Mining of

non-metallic minerals (other than Petroleum and natural

gas)

Industry

Classification:

NIC: 12, 13, 15

ISIC: 07, 08, 099

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Mines and Minerals (Development and Regulation) Act

(MMDR Act), 1957 and all regulations/rules/orders

issued thereunder.

Offshore Areas (Mineral Development and Regulation)

Act, 2002 and all regulations/rules/orders issued

thereunder.

Cess and Other Taxes on Minerals Validation Act, 1992

and all regulations/rules/orders issued thereunder.

Industries (Development and Regulation) Act, 1951 and

all regulations/rules/orders issued thereunder.

Forest Conservation Act, 1980 and all

regulations/rules/orders issued thereunder.

Description:

FDI up to 100 percent is permitted on the automatic

route in mining of non-atomic and non-fuel minerals

1002

subject to applicable laws and regulations including the

MMDR Act, 1957.

Under the provisions of the MMDR Act, 1957, the

reconnaissance or prospecting or mining operations can

be undertaken only pursuant to a licence and

consequent lease and no person shall undertake any

reconnaissance, prospecting or mining operations in any

area, except under and in accordance with the terms and

conditions of reconnaissance permit or of a prospecting

licence or, as the case may be, a mining lease, granted

under MMDR Act and the rules made thereunder.

Government shall not grant reconnaissance permit,

prospecting licence or mining lease to any person

unless such person:

(a) is an Indian national, or a Company as

defined in sub-section (1) of Section 3 of the

Companies Act, 1956; and

(b) satisfies such conditions as may be

prescribed.

Provided that in respect of any mineral specified in the

First Schedule of the MMDR Act, 1957, no prospecting

licence or mining lease shall be granted except with the

previous approvals of the Central Government.

*Explanation* – For the purposes of this sub-section, a

person shall be deemed to be an Indian national:

(a) in the case of a firm or other association of

individuals, only if all the members of the

firm or members of the association are

citizens of India; and

(b) in the case of an individual, only if he is a

citizen of India.

A State Government may either with the previous

approval of the Central Government or at the instance

of the Central Government impose such further

conditions as may be necessary in the interests of

mineral development, including development of atomic

minerals (Mineral Concession Rules 1960)

The holder of a mining lease granted shall pay royalty

in respect of any mineral removed or consumed by

him/her or by his/her agent, manager, employee,

1003

contractor or sub-lessee from the leased area after such

commencement, at the rate for the time being specified.

1004

16

Sector:

Other Mining and Quarrying

Sub-Sector:

Quarrying of stone, sand and clay

Industry

Classification:

NIC: 15

ISIC: 08, 099

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Mines and Minerals (Development and Regulation) Act

(MMDR Act), 1957 and all regulations/rules/orders

issued thereunder.

Offshore Areas (Mineral Development and Regulation)

Act, 2002 and all regulations/rules/orders issued

thereunder.

Cess and Other Taxes on Minerals Validation Act, 1992

and all regulations/rules/orders issued thereunder.

Industries (Development and Regulation) Act, 1951 and

all regulations/rules/orders issued thereunder.

Forest Conservation Act, 1980 and all

regulations/rules/orders issued thereunder.

Description:

These are categorised as Minor Minerals under Section

3 of the MMDR Act, 1957. The State Governments

have the powers to regulate operations of mining of

minor minerals.

1005

17

Sector:

Titanium bearing minerals and ores

Sub-Sector:

Mining and production of Titanium ores (Ilmenite,

Rutile, and Leucoxene) and Zirconium minerals

(Zircon)

Industry

Classification:

NIC: 13

ISIC: 07, 099

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Atomic Energy Act, 1962 and all

regulations/rules/orders issued thereunder.

Mines and Minerals (Development and Regulation) Act

(MMDR Act), 1957 and all regulations/rules/orders

issued thereunder.

Offshore Areas (Mineral Development and Regulation)

Act, 2002 and all regulations/rules/orders issued

thereunder.

Cess and Other Taxes on Minerals Validation Act, 1992

and all regulations/rules/orders issued thereunder.

Industries (Development and Regulation) Act, 1951 and

all regulations/rules/orders issued thereunder.

Forest Conservation Act, 1980 and all

regulations/rules/orders issued thereunder.

1006

Description:

FDI up to 100 percent is allowed with prior government

approval in mining and mineral separation of titanium

bearing minerals and ores, its value addition and

integrated activities, subject to sectoral regulations and

the MMDR Act, 1957. The separation of titanium

bearing minerals and ores will be subject to the

following additional conditions:

(a) value addition facilities are set up within

India along with transfer of technology;

(b) disposal of tailings during the mineral

separation shall be carried out in accordance

with regulations framed by the Atomic

Energy Regulatory Board such as Atomic

Energy (Radiation Protection) Rules, 2004;

Atomic Energy (Safe Disposal of Radioactive

Wastes) Rules, 1987.

No FDI is permitted in mining of prescribed substances

as notified by the Department of Atomic Energy, under

the Atomic Energy Act, 1962.

Under the provisions of the MMDR Act, 1957, the

reconnaissance or prospecting or mining operations can

be undertaken only pursuant to a licence and

consequent lease and no person shall undertake any

reconnaissance, prospecting or mining operations in any

area, except under and in accordance with the terms and

conditions of reconnaissance permit or of a prospecting

licence or, as the case may be, a mining lease, granted

under the MMDR Act, 1957 and the rules made

thereunder.

Government shall not grant reconnaissance permit,

prospecting licence or mining lease to any person

unless such person:

(a) is an Indian national, or a Company as

defined in sub-section (1) of Section 3 of the

Companies Act, 1956; and

(b) satisfies such conditions as may be

prescribed.

Provided that in respect of any mineral specified in the

First Schedule of the MMDR Act, 1957, no prospecting

licence or mining lease shall be granted except with the

previous approvals of the Central Government.

*Explanation* – For the purposes of this reservation, a

person shall be deemed to be an Indian national:

1007

(a) in the case of a firm or other association of

individuals, only if all the members of the

firm or members of the association are

citizens of India; and

(b) in the case of an individual, only if he is a

citizen of India.

A State Government may either with the previous

approval of the Central Government or at the instance

of the Central Government impose such further

conditions as may be necessary in the interests of

mineral development, including development of atomic

minerals (Mineral Concession Rules 1960).

The holder of a mining lease granted shall pay royalty

in respect of any mineral removed or consumed by him

or by his agent, manager, employee, contractor or sublessee

from the leased area after such commencement,

at the rate for the time being specified.

1008

18

Sector:

Defence Industry

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Arms Act, 1959 and all regulations/rules/orders issued

thereunder.

Industries (Development and Regulation) Act, 1951 and

all regulations/rules/orders issued thereunder.

Defence Procurement Policy of the Central

Government.

Description:

FDI in Defence Industry (manufacturing) Sector is

subject to licensing under the Industries (Development

and Regulation)Act, 1951 and also subject to following

limitations:

(a) non-resident equity cannot exceed 26 percent

(b) There is a three year lock in period for

transfer of equity from one foreign investor to

another foreign investor (including NRIs and

OCBs with 60 percent of more NRI stake)

and such transfer would be subject to prior

approval of the Foreign Investment

Promotion Board (FIPB) and the

Government.

1009

(c) FDI shall be subject to policies made by the

Government under the Industries

(Development and Regulation) Act, 1951

from time to time.

(d) Treatment of Indian companies having FDI in

terms of procurement of products shall be

governed by the rules and procedures

regulating procurement by defence services

as may be issued or modified from time to

time by Ministry of Defence, Government of

India.

(e) FDI approval will be given by FIPB in

consultation with Ministry of Defence.

(f) Licences will be given to Indian

companies/partnership firms given by the

Department of Industrial Policy and

promotion in consultation with Ministry of

Defence.

(g) The applicant should be an Indian

company/partnership firm.

(h) The management of the applicant

company/partnership should be in Indian

hands with majority representation on the

Board as well as the Chief Executive of the

company/partnership firm being resident

Indians.

(i) Full particulars of the Directors and the Chief

Executives should be furnished along with

the applications.

(j) The Government reserves the right to verify

the antecedents of the foreign collaborators

and domestic promoters including their

financial standing and credentials in the

world market. Preference would be given to

original equipment manufacturers or design

establishments, and companies having a good

track record of past supplies to Armed

Forces, Space and Atomic energy sectors and

having an established R and D base.

(k) No minimum capitalisation for FDI purposes.

(l) The standards and testing procedures for

equipment to be produced under licence from

foreign collaborators or from indigenous R

and D will have to be provided by the

licensee to the Government nominated

quality assurance agency under appropriate

confidentiality clause.

(m) The licensing authority would satisfy itself

about the adequacy of the networth of the

1010

foreign investor, taking into account the

category of weapons and equipments that are

proposed to be manufactured.

(n) Capacity norms for production will be

provided in the licence based on the

application as well as the recommendations

of the Ministry of Defence, which will look

into existing capacities of similar or allied

products.

(o) Purchase preference and price preference

may be given to the Public Sector

organisations as per guidelines of the

Department of Public Enterprises.

(p) Arms and ammunition produced by the

private manufacturers will be primarily sold

to the Ministry of Defence. These items

may also be sold to other Government entities

under the control of Ministry of Home

Affairs and State Government with the prior

approval of Ministry of Defence. No such

item shall be sold within the country to any

person or entity. The export of

manufactured items will be subject to

guidelines as applicable to ordinance

factories and defence public sector

undertakings. Non- lethal items will be

permitted for sale to person/entities other than

the Central or state government with the prior

approval of Ministry of Defence.

1011

19

Sector:

All Services Sector

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Any existing or current regulations or measures in force

on the date of entry of this Agreement.

Description:

India reserves the right to maintain any measure

relating to investments in services sectors subject to the

condition that they do not violate the obligations under

Chapter 6.

1012

20

Sector:

All Sectors

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Any existing or current regulations or measures in force

on the date of entry of this Agreement.

Description:

Any existing measures framed by the state

governments/Union territories/local governments are

not subject to either National Treatment, Most-

Favoured-Nation Treatment or Prohibition of

Performance Requirement obligations derived from the

Articles in Chapter 8.

1013

Part 2

Schedule of Japan

1. The Schedule of Japan sets out, pursuant to paragraph 1 of Article 90, the

reservations taken by Japan with respect to existing measures that do not conform with

obligations imposed by:

(a) Article 85;

(b) Article 86; or

(c) Article 89.

2. Each reservation sets out the following elements:

(a) “Sector” refers to the general sector in which the reservation is taken;

(b) “Sub-Sector” refers to the specific sector in which the reservation is

taken;

(c) “Industry Classification” refers, where applicable, and only for

transparency purposes, to the activity covered by the reservation

according to domestic or international industry classification codes;

(d) “Type of Reservation” specifies the obligations referred to in paragraph 1

for which the reservation is taken;

(e) “Level of Government” indicates the level of government maintaining

the measure for which the reservation is taken;

(f) “Measures” identifies the existing laws, regulations or other measures for

which the reservation is taken. A measure cited in the “Measures”

element:

(i) means the measure as amended, continued, or renewed as of the

date of entry into force of this Agreement; and

(ii) includes any subordinate measure adopted or maintained under

the authority of and consistent with the measure; and

(g) “Description” sets out, with regard to the obligations referred to in

paragraph 1, the non-conforming aspects of the existing measures for

which the reservation is taken.

1014

3. In the interpretation of a reservation, all elements of the reservation shall be

considered. A reservation shall be interpreted in the light of the relevant provisions of

Chapter 8 against which the reservation is taken, and the “Measures” element shall

prevail over all other elements.

4. For the purposes of this Part, the term “JSIC” means Japan Standard Industrial

Classification set out by the Ministry of Internal Affairs and Communications, and

revised on November 6, 2007.

1015

1

Sector:

Agriculture, Forestry and Fisheries

(Plant Breeder’s Right)

Sub-Sector:

Industry

Classification:

JSIC 0119 Miscellaneous crop farming

JSIC 0243 Tree seed gathering and forest nursery

services

JSIC 0413 Seaweed aquaculture

JSIC 0415 Seed aquaculture

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Level of

Government:

Central Government

Measures:

Seeds and Seedlings Law (Law No. 83 of 1998), Article

10

Description:

A foreigner who has neither a domicile nor residence

(nor establishment, in the case of a legal person) in

Japan cannot enjoy a plant breeder’s right or related

rights except in any of the following cases:

(a) where the country of which the person is a national

or the country in which the person has a domicile

or residence (or its establishment, in the case of a

legal person) is a contracting party to the

International Convention for the Protection of New

Varieties of Plants of December 2, 1961, as

Revised at Geneva on November 10, 1972, on

October 23, 1978, and on March 19, 1991;

(b) where the country of which the person is a national

or the country in which the person has a domicile

or residence (or its establishment, in the case of a

legal person) is a contracting party to the

International Convention for the Protection of New

1016

Varieties of Plants of December 2, 1961, as

Revised at Geneva on November 10, 1972 and on

October 23, 1978 (hereinafter referred to in this

Annex as “the 1978 UPOV Convention”), or a

country in relation with which Japan shall apply the

1978 UPOV Convention in accordance with

paragraph (2) of Article 34 of the 1978 UPOV

Convention, and further provides the protection for

plant genus and species to which the person’s

applied variety belongs; or

(c) where the country of which the person is a national

provides Japanese nationals with the protection of

varieties under the same condition as its own

nationals (including a country which provides such

protection for Japanese nationals under the

condition that Japan allows enjoyment of the plant

breeder’s right or related rights for the nationals of

that country), and further provides the protection

for plant genus and species to which the person’s

applied variety belongs.

1017

2

Sector:

Finance

Sub-Sector:

Banking

Industry

Classification:

JSIC 622 Banks, except central bank

JSIC 631 Financial institutions for small-businesses

Type of

Reservation:

National Treatment (Article 85)

Level of

Government:

Central Government

Measures:

Deposit Insurance Law (Law No. 34 of 1971), Article 2

Description: The deposit insurance system does not cover deposits

taken by branches of foreign banks.

1018

3

Sector:

Heat Supply

Sub-Sector:

Industry

Classification:

JSIC 3511 Heat supply

Type of

Reservation:

National Treatment (Article 85)

Level of

Government:

Central Government

Measures:

Foreign Exchange and Foreign Trade Law (Law No. 228

of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Description:

The prior notification requirement under the Foreign

Exchange and Foreign Trade Law applies to foreign

investors who intend to make investments in the heat

supply.

1019

4

Sector:

Information and Communications

Sub-Sector:

Telecommunications

Industry

Classification:

JSIC 3700 Head offices primarily engaged in

managerial operations

JSIC 3711 Regional telecommunications, except

wire broadcast telephones

JSIC 3731 Services incidental to

telecommunications

Type of

Reservation:

National Treatment (Article 85)

Prohibition of Performance Requirements (Article 89)

Level of

Government:

Central Government

Measures:

Law Concerning Nippon Telegraph and Telephone

Corporation (Law No. 85 of 1984), Articles 6 and 10

Description:

1. Nippon Telegraph and Telephone Corporation may

not enter the name and address in its register of

shareholders if the aggregate of the ratio of the voting

rights directly and/or indirectly held by the persons set

forth in subparagraphs (a) through (c) reaches or exceeds

one third:

(a) a natural person who does not have Japanese

nationality;

(b) a foreign government or its representative; and

(c) a foreign legal person or a foreign entity.

2. Any natural person who does not have Japanese

nationality may not assume the office of director or

auditor of Nippon Telegraph and Telephone

Corporation, Nippon Telegraph and Telephone East

Corporation and Nippon Telegraph and Telephone West

Corporation.

1020

5 Sector:

Information and Communications

Sub-Sector:

Telecommunications and Internet Based Services

Industry

Classification:

JSIC 3711 Regional telecommunications, except

wire broadcast telephones

JSIC 3712 Long-distance telecommunications

JSIC 3719 Miscellaneous fixed telecommunications

JSIC 3721 Mobile telecommunications

JSIC 401 Internet based services

Note: The activities covered by the reservation under

JSIC 3711, 3712, 3719, 3721 or 401 are

limited to the activities which are subject to the

registration obligation under Article 9 of the

Telecommunications Business Law (Law No.

86 of 1984).

Type of

Reservation:

National Treatment (Article 85)

Level of

Government:

Central Government

Measures:

Foreign Exchange and Foreign Trade Law (Law No.

228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Description:

The prior notification requirement under the Foreign

Exchange and Foreign Trade Law applies to foreign

investors who intend to make investments in

telecommunications business and internet based

services.

1021

6

Sector:

Manufacturing

Sub-Sector:

Drugs and Medicines Manufacturing

Industry

Classification:

JSIC 1653 Biological preparations

Type of

Reservation:

National Treatment (Article 85)

Level of

Government:

Central Government

Measures:

Foreign Exchange and Foreign Trade Law (Law No.

228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Description: The prior notification requirement under the Foreign

Exchange and Foreign Trade Law applies to foreign

investors who intend to make investments in biological

preparations manufacturing industry in Japan. For

greater certainty, “biological preparations

manufacturing industry” deals with economic activities

in establishment which mainly produces vaccine, serum,

toxoid, antitoxin and some preparations similar to the

aforementioned products, or blood products.

1022

7

Sector:

Manufacturing

Sub-Sector:

Leather and Leather Products Manufacturing

Industry

Classification:

JSIC 1189 Textile apparel and accessories, n.e.c.

JSIC 1694 Gelatine and adhesives

JSIC 192 Rubber and plastic footwear and its

findings

JSIC 2011 Leather tanning and finishing

JSIC 2021 Mechanical leather products, except

gloves and mittens

JSIC 2031 Cut stock and findings for boots and

shoes

JSIC 2041 Leather footwear

JSIC 2051 Leather gloves and mittens

JSIC 2061 Baggage

JSIC 207 Handbags and small leather cases

JSIC 2081 Fur skins

JSIC 2099 Miscellaneous leather products

JSIC 3253 Sporting and athletic goods

Note 1: The activities covered by the reservation

under JSIC 1189 or 3253 are limited to the

activities related to leather and leather

products manufacturing.

Note 2: The activities covered by the reservation

under JSIC 1694 are limited to the activities

related to animal glue (nikawa) and gelatine

manufacturing.

Type of

Reservation:

National Treatment (Article 85)

1023

Level of

Government:

Central Government

Measures:

Foreign Exchange and Foreign Trade Law (Law No.

228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Description: The prior notification requirement under the Foreign

Exchange and Foreign Trade Law applies to foreign

investors who intend to make investments in leather and

leather products manufacturing industry in Japan.

1024

8

Sector:

Matters Related to the Nationality of a Ship

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Prohibition of Performance Requirements (Article 89)

Level of

Government:

Central Government

Measures:

Ship Law (Law No. 46 of 1899), Article 1

Description: The Japanese nationality shall be given to a ship whose

owner is a Japanese national, or a company established

under Japanese law, of which all the representatives and

not less than two-thirds of the executives administering

the affairs are Japanese nationals.

1025

9

Sector:

Mining

Sub-Sector:

Industry

Classification:

JSIC 05 Mining and Quarrying of Stone and Gravel

Type of

Reservation:

National Treatment (Article 85)

Level of

Government:

Central Government

Measures:

Mining Law (Law No. 289 of 1950), Chapters 2 and 3

Description:

Only a Japanese national or a Japanese legal person may

have mining rights or mining lease rights.

1026

10

Sector:

Oil Industry

Sub-Sector:

Industry

Classification:

JSIC 053 Crude petroleum and natural gas

production

JSIC 1711 Petroleum refining

JSIC 1721 Lubricating oils and greases (not made in

petroleum refineries)

JSIC 1741 Paving materials

JSIC 1799 Miscellaneous petroleum and coal

products

JSIC 4711 Ordinary warehousing

JSIC 4721 Refrigerated warehousing

JSIC 5331 Petroleum

JSIC 6051 Petrol stations

(gasoline service stations)

JSIC 6052 Fuel stores, except gasoline service

stations

JSIC 9299 Miscellaneous business services, n.e.c.

Note 1: The activities covered by the reservation

under JSIC 1741, 1799, 4711, 4721 or

6052 are limited to the activities related to

oil industry.

Note 2: The activities covered by the reservation

under JSIC 9299 are limited to the

activities related to liquefied petroleum gas

industry.

Type of

Reservation:

National Treatment (Article 85)

Level of

Government:

Central Government

1027

Measures:

Foreign Exchange and Foreign Trade Law (Law No.

228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Description:

The prior notification requirement under the Foreign

Exchange and Foreign Trade Law applies to foreign

investors who intend to make investments in oil

industry in Japan. All organic chemicals such as

ethylene, ethylene glycol and polycarbonates are

outside the scope of the oil industry. Therefore, prior

notification under the Foreign Exchange and Foreign

Trade Law is not required for the investments in the

manufacture of these products.

1028

11

Sector:

Agriculture, Forestry and Fisheries, and Related

Services (except Fisheries within the Territorial Sea,

Internal Waters, Exclusive Economic Zone and

Continental Shelf provided for in the reservation No. 7

in Schedule of Japan in Annex 9)

Sub-Sector:

Industry

Classification:

JSIC 01 Agriculture

JSIC 02 Forestry

JSIC 03 Fisheries, except aquaculture

JSIC 04 Aquaculture

JSIC 6324 Agricultural cooperatives

JSIC 6325 Fishery and fishery processing

cooperatives

JSIC 871 Agriculture, forestry and fisheries

cooperative associations, n.e.c.

Type of

Reservation:

National Treatment (Article 85)

Level of

Government:

Central Government

Measures:

Foreign Exchange and Foreign Trade Law (Law No.

228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Description:

The prior notification requirement under the Foreign

Exchange and Foreign Trade Law applies to foreign

investors who intend to make investments in

agriculture, forestry and fisheries, and related services

(except fisheries within the territorial sea, internal

waters, exclusive economic zone and continental shelf

provided for in the reservation No.7 in Schedule of

Japan in Annex 9) in Japan.

1029

12 Sector:

Security Guard Services

Sub-Sector:

Industry

Classification:

JSIC 9231 Guard services

Type of

Reservation:

National Treatment (Articles 85)

Level of

Government:

Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No.

228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Description: The prior notification requirement under the Foreign

Exchange and Foreign Trade Law applies to foreign

investors who intend to make investments in security

guard services in Japan.

1030

13 Sector:

Transport

Sub-Sector:

Air Transport

Industry

Classification:

JSIC 4600 Head offices primarily engaged in

managerial operations

JSIC 4611 Air transport

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirements (Article 89)

Level of

Government:

Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No.

228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Civil Aeronautics Law (Law No. 231 of 1952),

Chapters 7 and 8

Description: 1. The prior notification requirement under the

Foreign Exchange and Foreign Trade Law applies to

foreign investors who intend to make investments in

air transport business in Japan.

2. Permission of the Minister of Land, Infrastructure,

Transport and Tourism for conducting air transport

business as a Japanese air carrier is not granted to the

following natural persons or entities applying for the

permission:

(a) a natural person who does not have Japanese

nationality;

(b) a foreign country, or a foreign public entity or

its equivalent;

1031

(c) a legal person or other entity constituted under

the laws of any foreign country; and

(d) a legal person represented by the natural

persons or entities referred to in subparagraph

(a), (b) or (c); a legal person of which more

than one-third of the members of the board of

directors are composed of the natural persons

or entities referred to in subparagraph (a), (b)

or (c); or a legal person of which more than

one-third of the voting rights are held by the

natural persons or entities referred to in

subparagraph (a), (b) or (c).

In the event an air carrier becomes a natural person or

an entity referred to in subparagraphs (a) through (d),

the permission will lose its effect. The conditions for

the permission also apply to companies, such as

holding companies, which have substantial control

over the air carriers.

3. Japanese air carriers or the companies having

substantial control over the air carriers, such as holding

companies, may reject the request from a natural

person or an entity set forth in subparagraphs 2(a)

through (c), who owns equity investments in such air

carriers or companies, to enter its name and address in

the register of shareholders, in the event such air

carriers or companies become natural persons or

entities referred to in subparagraph 2(d) by accepting

such request.

4. Foreign air carriers are required to obtain

permission of the Minister of Land, Infrastructure,

Transportation and Tourism to conduct international

air transport business.

5. Permission of the Minister of Land, Infrastructure,

Transport and Tourism is required for the use of

foreign aircraft for air transportation of passengers or

cargoes to and from Japan for remuneration.

6. A foreign aircraft may not be used for a flight and

for transporting passengers or cargoes for

remuneration, between points within Japan.

1032

14

Sector:

Transport

Sub-Sector:

Air Transport

Industry

Classification:

JSIC 4600 Head offices primarily engaged in

managerial operations

JSIC 4621 Aircraft service,

except air transport

Type of

Reservation:

National Treatment (Article 85)

Prohibition of Performance Requirements (Article 89)

Level of

Government:

Central Government

Measures:

Foreign Exchange and Foreign Trade Law (Law No.

228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Civil Aeronautics Law (Law No. 231 of 1952),

Chapters 7 and 8

Description:

1. The prior notification requirement under the

Foreign Exchange and Foreign Trade Law applies to

foreign investors who intend to make investments in

aerial work business in Japan.

2. Permission of the Minister of Land, Infrastructure,

Transport and Tourism for conducting aerial work

business is not granted to the following natural persons

or entities applying for the permission:

(a) a natural person who does not have Japanese

nationality;

(b) a foreign country, or a foreign public entity or its

equivalent;

(c) a legal person or other entity constituted under

1033

the laws of any foreign country; and

(d) a legal person represented by the natural persons

or entities referred to in subparagraph (a), (b) or

(c); a legal person of which more than one-third

of the members of the board of directors are

composed of the natural persons or entities

referred to in subparagraph (a), (b) or (c); or a

legal person of which more than one-third of the

voting rights are held by the natural persons or

entities referred to in subparagraph (a), (b) or

(c).

In the event a person conducting aerial work business

becomes a natural person or an entity referred to in

subparagraphs (a) through (d), the permission will lose

its effect. The conditions for the permission also

apply to companies, such as holding companies, which

have substantial control over the person conducting

aerial work business.

3. A foreign aircraft may not be used for a flight

between points within Japan.

1034

15

Sector:

Transport

Sub-Sector:

Air Transport (Registration of Aircraft in the National

Register)

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Prohibition of Performance Requirements (Article 89)

Level of

Government:

Central Government

Measures:

Civil Aeronautics Law (Law No. 231 of 1952),

Chapter 2

Description:

1. An aircraft owned by any of the following natural

persons or entities may not be registered in the national

register:

(a) a natural person who does not have Japanese

nationality;

(b) a foreign country, or a foreign public entity or its

equivalent;

(c) a legal person or other entity constituted under

the laws of any foreign country; and

(d) a legal person represented by the natural persons

or entities referred to in subparagraph (a), (b) or

(c); a legal person of which more than one-third

of the members of the board of directors are

composed of the natural persons or entities

referred to in subparagraph (a), (b) or (c); or a

legal person of which more than one-third of the

voting rights are held by the natural persons or

entities referred to in subparagraph (a), (b) or

(c).

2. A foreign aircraft may not be registered in the

national register.

1035

16

Sector:

Transport

Sub-Sector:

Freight Forwarding Business (excluding freight

forwarding business using air transportation)

Industry

Classification:

JSIC 4441 Collect-and-deliver freight transport

JSIC 4821 Deliver freight transport, except collectand-

deliver freight transport

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirements (Article 89)

Level of

Government:

Central Government

Measures:

Freight Forwarding Business Law (Law No. 82 of

1989), Chapters 2 through 4

Enforcement Regulation of Freight Forwarding

Business Law (Ministerial Ordinance of the Ministry

of Transport No. 20 of 1990)

Description:

The following natural persons or entities are required

to be registered with, or to obtain permission or

approval of, the Minister of Land, Infrastructure,

Transport and Tourism for conducting freight

forwarding business using international shipping.

Such registration shall be made, or such permission or

approval shall be granted, on the basis of reciprocity:

(a) a natural person who does not have Japanese

nationality;

(b) a foreign country, or a foreign public entity or its

equivalent;

(c) a legal person or other entity constituted under

the laws of any foreign country; and

1036

(d) a legal person represented by the natural persons

or entities referred to in subparagraph (a), (b) or

(c); a legal person of which more than one-third

of the members of the board of directors are

composed of the natural persons or entities

referred to in subparagraph (a), (b) or (c); or a

legal person of which more than one-third of the

voting rights are held by the natural persons or

entities referred to in subparagraph (a), (b) or

(c).

1037

17

Sector:

Transport

Sub-Sector:

Freight Forwarding Business (only freight forwarding

business using air transportation)

Industry

Classification:

JSIC 4441 Collect-and-deliver freight transport

JSIC 4821 Deliver freight transport, except collectand-

deliver freight transport

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirements (Article 89)

Level of

Government:

Central Government

Measures:

Freight Forwarding Business Law (Law No. 82 of

1989), Chapters 2 through 4

Enforcement Regulation of Freight Forwarding

Business Law (Ministerial Ordinance of the Ministry

of Transport No. 20 of 1990)

Description:

1. The following natural persons or entities may not

conduct freight forwarding business using air

transportation between points within Japan:

(a) a natural person who does not have Japanese

nationality;

(b) a foreign country, or foreign public entity or its

equivalent;

(c) a legal person or other entity constituted under

the laws of any foreign country; and

(d) a legal person represented by the natural persons

or entities referred to in subparagraph (a), (b) or

(c); a legal person of which more than one-third

of the members of the board of directors are

1038

composed of the natural persons or entities

referred to in subparagraph (a), (b) or (c); or a

legal person of which more than one-third of the

voting rights are held by the natural persons or

entities referred to in subparagraph (a), (b) or

(c).

2. The natural persons or entities referred to in

subparagraphs 1(a) through (d) are required to be

registered with, or to obtain permission or approval of,

the Minister of Land, Infrastructure, Transport and

Tourism for conducting freight forwarding business

using international air transportation. Such

registration shall be made, or such permission or

approval shall be granted, on the basis of reciprocity.

1039

18

Sector:

Transport

Sub-Sector:

Railway Transport

Industry

Classification:

JSIC 42 Railway transport

JSIC 4851 Railway facilities services

Type of

Reservation:

National Treatment (Article 85)

Level of

Government:

Central Government

Measures:

Foreign Exchange and Foreign Trade Law (Law No.

228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Description:

The prior notification requirement under the Foreign

Exchange and Foreign Trade Law applies to foreign

investors who intend to make investments in railway

transport industry in Japan. The manufacture of

vehicles, parts and components for the railway

transport industry is not included in railway transport

industry. Therefore, prior notification under the

Foreign Exchange and Foreign Trade Law is not

required for the investments in the manufacture of

these products.

1040

19

Sector:

Transport

Sub-Sector:

Road Passenger Transport

Industry

Classification:

JSIC 4311 Common omnibus operators

Type of

Reservation:

National Treatment (Article 85)

Level of

Government:

Central Government

Measures:

Foreign Exchange and Foreign Trade Law (Law No.

228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Description:

The prior notification requirement under the Foreign

Exchange and Foreign Trade Law applies to foreign

investors who intend to make investments in omnibus

industry in Japan. The manufacture of vehicles, parts

and components for omnibus industry is not included

in omnibus industry. Therefore, prior notification

under the Foreign Exchange and Foreign Trade Law is

not required for the investments in the manufacture of

these products.

1041

20

Sector:

Transport

Sub-Sector:

Water Transport

Industry

Classification:

JSIC 452 Coastwise transport

JSIC 453 Inland water transport

JSIC 4542 Coastwise ship leasing

Type of

Reservation:

National Treatment (Article 85)

Level of

Government:

Central Government

Measures:

Foreign Exchange and Foreign Trade Law (Law No.

228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Description:

The prior notification requirement under the Foreign

Exchange and Foreign Trade Law applies to foreign

investors who intend to make investments in water

transport industry in Japan. For greater certainty,

“water transport industry” refers to

oceangoing/seagoing transport, coastwise transport

(i.e. maritime transport between ports within Japan),

inland water transport and ship leasing industry.

However, oceangoing/seagoing transport industry and

ship leasing industry excluding coastwise ship leasing

industry are exempted from the prior notification

requirement.

1042

21

Sector:

Transport

Sub-Sector:

Water Transport

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Level of

Government:

Central Government

Measures:

Ship Law (Law No. 46 of 1899), Article 3

Description:

Unless otherwise specified in laws and regulations of

Japan, or international agreements to which Japan is a

party, ships not flying the Japanese flag are prohibited

from entering Japanese ports which are not open to

foreign commerce and from carrying cargoes or

passengers between Japanese ports.

1043

22

Sector:

Water Supply and Waterworks

Sub-Sector:

Industry

Classification:

JSIC 3611 Water for end users, except industrial

users

Type of

Reservation:

National Treatment (Article 85)

Level of

Government:

Central Government

Measures:

Foreign Exchange and Foreign Trade Law (Law No.

228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Description:

The prior notification requirement under the Foreign

Exchange and Foreign Trade Law applies to foreign

investors who intend to make investments in water

supply and waterworks industry in Japan.

1044

Annex 9

Referred to in Chapter 8

Reservations for Measures

referred to in paragraph 2 of Article 90

Part 1

Schedule of India

1. The Schedule of India sets out, pursuant to paragraph 2 of Article 90, the

reservations taken by India with respect to specific sectors, sub-sectors or activities for

which it may maintain existing, or adopt new or more restrictive, measures that do not

conform with obligations imposed by;

(a) Article 85;

(b) Article 86; or

(c) Article 89.

2. Each reservation sets out the following elements:

(a) “Sector” refers to the general sector in which the reservation is taken;

(b) “Sub-Sector” refers to the specific sector in which the reservation is

taken;

(c) “Industry Classification” refers, where applicable, and only for

transparency purposes, to the activity covered by the reservation

according to domestic or international industry classification codes;

(d) “Type of Reservation” specifies the obligations referred to in paragraph 1

for which the reservation is taken;

(e) “Description” sets out the scope of the sector, sub-sector or activities

covered by the reservation; and

(f) “Existing Measures” identifies, for transparency purposes, existing

measures that apply to the sector, sub-sector or activities covered by the

reservation.

3. In the interpretation of a reservation, all elements of the reservation shall be

considered. The “Description” element shall prevail over all other elements.

1045

4. For the purposes of this Part:

(a) the term “ISIC” means the International Standard Industrial

Classification of All Economic Activities adopted, at its seventh session

on August 27, 1948 and revised on May 22, 1989, by the Economic and

Social Council of the United Nations; and

(b) the term “NIC” means National Industrial Classification Code, 1987 as

set out by the Central Statistical Organisation of the Government of

India.

1046

1

Sector:

Agriculture

Sub-Sector:

All agriculture activities like farming and plantation

Industry

Classification:

NIC: 00, 01, 03

ISIC: 01

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Description:

India reserves the right to adopt or maintain any

measure with respect to farming and all agriculture

activities except floriculture, horticulture, development

of seeds, animal husbandry, pisciculture, aqua-culture

and cultivation of vegetables and mushrooms under

controlled conditions\* and services related to agro and

allied sectors.

\* ‘Cultivation under controlled conditions’ for the

categories of floriculture, horticulture, cultivation of

vegetables and mushrooms is the practice of cultivation

wherein rainfall, temperature, solar radiation, air

humidity and culture medium are controlled artificially.

Control in these parameters may be effected through

protected cultivation under green houses, net houses,

poly houses or any other improved infrastructure

facilities where micro-climatic conditions are regulated

anthropogenically.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Plantation Labour Act, 1951 and all

regulations/rules/orders issued thereunder.

Rubber Act, 1947 and all regulations/rules/orders issued

thereunder.

1047

Coffee Act, 1942 and all regulations/rules/orders issued

thereunder.

Spice Board Act, 1986 and all regulations/rules/orders

issued thereunder.

Spices Cess Act, 1986 and all regulations/rules/orders

issued thereunder.

Tea Act, 1953 and all regulations/rules/orders issued

thereunder.

Essential Commodities Act, 1955 and all

regulations/rules/orders issued thereunder.

Agriculture Produce (Grading and Marking) Act, 1937

and all regulations/rules/orders issued thereunder.

Destructive Insects and Pests Act, 1914 and all

regulations/rules/orders issued thereunder.

Coconut Development Board Act, 1979 and all

regulations/rules/orders issued thereunder.

National Cooperative Development Cooperation Act,

1962 and all regulations/rules/orders issued thereunder.

The Seed Act, 1966 and all regulations/rules/orders

issued thereunder.

The National Oilseeds and Vegetable Oils Development

Board Act, 1983 and all regulations/rules/orders issued

thereunder.

1048

2

Sector:

Farming of Animals

Sub-Sector:

Farming of cattle, sheep goats, horses, asses, mules and

hinnies; dairy farming including mixed farming

Industry

Classification:

NIC: 02, 03, 04

ISIC: 01

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure with respect to farming of animals.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

National Dairy Development Board Act, 1987 and all

regulations/rules/orders issued thereunder.

Indian Veterinary Council Act, 1984 and all

regulations/rules/orders issued thereunder.

Essential Commodities Act, 1955 and all

regulations/rules/orders issued thereunder.

Live-stock Importation Act, 1898 and all

regulations/rules/orders issued thereunder.

1049

3

Sector:

Forestry

Sub-Sector:

Forestry, logging and related service activities

Industry

Classification:

NIC: 05

ISIC: 02

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure with respect to forestry, logging and related

service activities.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Forest (Conservation) Act, 1980 and all

regulations/rules/orders issued thereunder.

The Indian Forest Act, 1927 and all

regulations/rules/orders issued thereunder.

1050

4

Sector:

Fishing

Sub-Sector:

Fishing, operation of fish hatcheries and fish farms;

service activities incidental to fishing

Industry

Classification:

NIC: 06

ISIC: 03

Type of

Reservation:

National Treatment (Article 85)

Description:

India reserves the right to adopt or maintain any

measure with respect to fishing, operation of fish

hatcheries and fish farms; service activities incidental to

fishing.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

The Maritime Zones of India (Regulation of Fishing by

Foreign Vessels) Act, 1981 and all

regulations/rules/orders issued thereunder.

The Indian Fisheries Act, 1897 and all

regulations/rules/orders issued thereunder.

Environment (Protection) Act, 1986 and all

regulations/rules/orders issued thereunder.

Water (Prevention and Control of Pollution) Act, 1974

and all regulations/rules/orders issued thereunder.

Wild Life Protection Act, 1972 and all

regulations/rules/orders issued thereunder.

Export (Quality Control and Inspection) Act, 1963 and

all regulations/rules/orders issued thereunder.

1051

5

Sector:

Dairy Products

Sub-Sector:

Manufacture of milk powder, ice-cream powder,

condensed milk, butter, cream, cheese, ghee, khoya etc.,

pasteurised milk

Industry

Classification:

NIC: 20

ISIC: 105

Type of

Reservation:

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure which is non-conforming to the obligations on

Prohibition of Performance Requirements in Chapter 8

with respect to manufacture of dairy products.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Essential Commodities Act, 1955 and all

regulations/rules/orders issued thereunder.

Food Safety and Standards Act, 2006 and all

regulations/rules/orders issued thereunder.

Prevention of Food Adulteration Act, 1954 and all

regulations/rules/orders issued thereunder.

1052

6

Sector:

Canning and Preservation of Fruits and Vegetables

Sub-Sector:

Artificial dehydration of fruits and vegetables, sundrying

of fruits and vegetables, radiation preservation of

fruits and vegetables, manufacture of fruits/vegetable

juices/concentrates/squashes and powders, manufacture

of sauces, jams, jellies and marmalades, manufacture of

pickles, canning of fruits and vegetables, fruits and

vegetables preservation

Industry

Classification:

NIC: 20

ISIC: 103

Type of

Reservation:

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure which is non-conforming to the obligations on

Prohibition of Performance Requirements in Chapter 8

with respect to canning and preservation of fruits and

vegetables.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Food Safety and Standards Act, 2006 and all

regulations/rules/orders issued thereunder.

Prevention of Food Adulteration Act, 1954 and all

regulations/rules/orders issued thereunder.

Agricultural Produce (Grading and Marking) Act, 1937

and all regulations/rules/orders issued thereunder.

Essential Commodities Act, 1955 and all

regulations/rules/orders issued thereunder.

1053

7

Sector:

Processing, Canning and Preservation of Fish,

Crustacean and Similar Foods

Sub-Sector:

Sun-drying of fish, radiation preservation of fish and

similar foods, processing and canning of fish,

manufacture of fish meal, processing and canning of

frog legs

Industry

Classification:

NIC: 20

ISIC: 102

Type of

Reservation:

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure which is non-conforming to the obligations on

Prohibition of Performance Requirements in Chapter 8

with respect to processing, canning and preservation of

fish, crustacean and similar foods.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Food Safety and Standards Act, 2006 and all

regulations/rules/orders issued thereunder.

Prevention of Food Adulteration Act, 1954 and all

regulations/rules/orders issued thereunder.

1054

8

Sector:

Bakery Products

Sub-Sector:

Bread making, manufacture of biscuits, cakes and

pastries

Industry

Classification:

NIC: 20

ISIC: 107

Type of

Reservation:

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure which is non-conforming to the obligations on

Prohibition of Performance Requirements in Chapter 8

with respect to manufacture of bakery products.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Micro, Small and Medium Enterprises Development

Act, 2006 and all regulations/rules/orders issued

thereunder.

Industries (Development and Regulation) Act, 1951 and

all regulations/rules/orders issued thereunder.

Food Safety and Standards Act, 2006 and all

regulations/rules/orders issued thereunder.

Prevention of Food Adulteration Act, 1954 and all

regulations/rules/orders issued thereunder.

1055

9

Sector:

Hydrogenated Oils, Vanaspati, Ghee etc. and Vegetable

Oils

Sub-Sector:

Manufacture of hydrogenated oils, vanaspati, ghee,

vegetable oils and fats

Industry

Classification:

NIC: 21

ISIC: 104

Type of

Reservation:

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure which is non-conforming to the obligations on

Prohibition of Performance Requirements in Chapter 8

with respect to manufacturing hydrogenated oils,

vanaspati, ghee and vegetable oils.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Essential Commodities Act, 1955 and all

regulations/rules/orders issued thereunder.

The National Oilseeds and Vegetable Oils Development

Board Act, 1983 and all regulations/rules/orders issued

thereunder.

Food Safety and Standards Act, 2006 and all

regulations/rules/orders issued thereunder.

Prevention of Food Adulteration Act, 1954 and all

regulations/rules/orders issued thereunder.

1056

10

Sector:

Distilling, Rectifying and Blending of Spirits, Ethyl

Alcohol Production from Fermented Materials and

Manufacture of Wines

Sub-Sector:

Manufacture of wines, malt liquors, beer

Industry

Classification:

NIC: 22

ISIC: 1102, 1103

Type of

Reservation:

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure with respect to distilling, rectifying and

blending of spirits, ethyl alcohol production from

fermented materials and manufacture of wines.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Industries (Development and Regulation) Act, 1951

and all regulations/rules/orders issued thereunder.

Prevention of Food Adulteration Act, 1954 and all

regulations/rules/orders issued thereunder.

1057

11

Sector:

Wood and Wood Products

Sub-Sector:

Sawing and planting of wood; manufacture of veneer

sheets, plywood, and their products; manufacture of

structural wooden goods; manufacture of wooden

containers; manufacture of wooden industrial goods;

manufacture of cork and cork products; manufacture of

wooden furniture and fixtures; manufacture of bamboo

and cane furniture and fixtures

Industry

Classification:

NIC: 27

ISIC: 16

Type of

Reservation:

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure which is non-conforming to the obligations on

Prohibition of Performance Requirements in Chapter 8

with respect to manufacture of wood and wood

products.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Micro, Small and Medium Enterprises Development

(MSMED) Act, 2006 and all regulations/rules/orders

issued thereunder.

The Industries (Development and Regulation) Act,

1951 and all regulations/rules/orders issued thereunder.

1058

12

Sector:

Leather

Sub-Sector:

Tanning, curing, finishing, embossing, japanning of

leather; manufacture of leather footwear; manufacture

of leather apparel; manufacture of consumer goods of

leather; scrapping, currying, tanning, bleaching and

dyeing of fur and other pelts for leather trade;

manufacture of leather and fur products

Industry

Classification:

NIC: 29

ISIC: 14, 15

Type of

Reservation:

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure which is non-conforming to the obligations on

Prohibition of Performance Requirements in Chapter 8

with respect to manufacture of Leather and Leather

Products.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Environment Protection Act, 1986 and all

regulations/rules/orders issued thereunder.

Industries (Development and Regulation) Act, 1951

and all regulations/rules/orders issued thereunder.

Micro, Small and Medium Enterprises Development

(MSMED) Act, 2006 and all regulations/rules/orders

issued thereunder.

1059

13

Sector:

Cement and Asbestos

Sub-Sector:

Manufacture of cement, lime and plaster; manufacture

of mica products; stone dressing and crushing;

manufacture of asbestos cement and other cement

products

Industry

Classification:

NIC: 32

ISIC: 23

Type of

Reservation:

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure which is non-conforming to the obligations on

Prohibition of Performance Requirements in Chapter 8

with respect to manufacture cement, lime and plaster,

mica products, stone dressing and crushing, asbestos

cement and other cement products.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Industries (Development and Regulation) Act, 1951

and all regulations/rules/orders issued thereunder.

1060

14

Sector:

Air-conditioner, Refrigerators and Fire Fighting

Equipments

Sub-Sector:

Manufacture of refrigerators, air-conditioners and firefighting

equipments

Industry

Classification:

NIC: 35

ISIC: 275, 281, 329

Type of

Reservation:

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure which is non-conforming to the obligations on

Prohibition of Performance Requirements in Chapter 8

with respect to manufacture of air-conditioner,

refrigerators and fire fighting equipments.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

The Energy Conservation Act, 2001 and all

regulations/rules/orders issued thereunder.

1061

15

Sector:

Industrial Explosives, Safety Fuse, Detonators,

Fireworks

Sub-Sector:

Industry

Classification:

NIC: 30

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure which is non-conforming to the obligations on

Prohibition of Performance Requirements in Chapter 8

with respect to manufacture of industrial explosives,

safety fuse, detonators, fireworks sector, including

manufacture, use, sale, storage, transport, importation,

exportation and possession of arms and explosives.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Industries (Development and Regulation) Act, 1951

and all regulations/rules/orders issued thereunder.

Explosives Act, 1884 and all regulations/rules/orders

issued thereunder.

Explosive Substances Act, 1908 and all

regulations/rules/orders issued thereunder.

Inflammable Substances Act, 1952 and all

regulations/rules/orders issued thereunder.

Indian Boilers Act, 1923 and all

regulations/rules/orders issued thereunder.

1062

16

Sector:

Manufacture of Hazardous Chemicals

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure which is non-conforming to the obligations on

Prohibition of Performance Requirements in Chapter 8

with respect to regulating the manufacture, use, sale,

storage, transport, importation, exportation and

possession of hazardous chemicals.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Industries (Development and Regulation) Act, 1951

and all regulations/rules/orders issued thereunder.

Environment (Protection) Act, 1986 and all

regulations/rules/orders issued thereunder.

1063

17

Sector:

Tobacco Stemming and Manufacturing of Products

containing Tobacco or Tobacco Substitutes, including

Manufacture of Bidi

Sub-Sector:

Stemming of tobacco, redrying and all operations

connected with preparing raw leaf tobacco,

manufacture of bidi, snuff, chewing tobacco and other

products containing tobacco or tobacco substitutes

Industry

Classification:

NIC: 22

ISIC: 12

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Description:

India reserves the right to adopt or maintain any

measure with respect to regulating the manufacture,

sale use, transportation, import, export of tobacco and

tobacco products, including stemming of tobacco,

redrying and all operations connected with preparing

raw leaf tobacco, manufacture of bidi, snuff, chewing

tobacco and other products containing tobacco or

tobacco substitutes.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Companies Act, 1956 and all regulations/rules/orders

issued thereunder.

Industries (Development and Regulation) Act, 1951

and all regulations/rules/orders issued thereunder.

Micro, Small and Medium Enterprises Development

(MSMED) Act, 2006 and all regulations/rules/orders

issued thereunder.

1064

18

Sector:

Drugs and Pharmaceuticals

Sub-Sector:

Industry

Classification:

ISIC: 21

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article

89)

Description:

India reserves the right to issue guidelines

necessary or required for the issue of compulsory

licences of patents to produce and market a

patented drug or pharmaceutical. India also

reserves the right to formulate and bring into

effect a policy to ensure abundant availability at

reasonable prices of good quality essential drugs

and pharmaceuticals of mass consumption.

Existing

Measures:

Article 73 of the Constitution of India read with

Article 246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by

the Central Government.

Other existing or current regulations or measures

in force on the date of entry of this Agreement.

1065

19

Sector:

All Services Sectors

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure relating to investments in services sectors

subject to the condition that they do not violate the

obligations under Chapter 6.

Existing

Measures:

Article 73 of the Constitution of India read with

Article 246 of the Constitution of India.

Any existing or current regulations or measures in

force on the date of entry of this Agreement.

1066

20

Sector:

All Sectors

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure relating to investments as per the laws and

regulations framed by the state governments/Union

territories/local governments.

Existing

Measures:

Article 73 of the Constitution of India read with

Article 246 of the Constitution of India.

Any existing or current regulations or measures in

force on the date of entry of this Agreement.

1067

21

Sector:

All Sectors

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure that accords rights or preferences to

economically backward regions or groups in the

interest of balanced development of the economy and

maintenance of social equality.

Existing

Measures:

Article 73 of the Constitution of India read with

Article 246 of the Constitution of India.

Any existing or current regulations or measures in

force on the date of entry of this Agreement.

1068

22

Sector:

All Sectors

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure with regard to transfer or disposition of equity

interests or assets held by the state enterprises or

Governmental authorities.

India reserves the right to adopt or maintain any

measure with respect to the transfer of all or any

portion of services provided in the exercise of the

governmental authority.

A state-owned enterprise shall mean any enterprise

owned or controlled by the Government of India or

any of the state governments/Union territories/local

governments by means of equity ownership and shall

include any enterprise created, on or after the effective

date of this Agreement, for the sole purpose of selling

or disposing of equity interests or assets of an existing

state-owned enterprise or Government entity.

Existing

Measures:

Article 73 of the Constitution of India read with

Article 246 of the Constitution of India.

Any existing or current regulations or measures in

force on the date of entry of this Agreement.

1069

23

Sector:

Acquisition of Land

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Description:

India reserves the right to adopt or maintain any

measure with respect to the acquisition of land

(including agricultural land) by non-residents.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Transfer of Property Act, 1882 and all

regulations/rules/orders issued thereunder.

The Registration Act, 1908 and all

regulations/rules/orders issued thereunder.

The Indian Stamp Act, 1899 and all

regulations/rules/orders issued thereunder.

The Land Acquisition Act, 1894 and all

regulations/rules/orders issued thereunder.

Other existing or current regulations or measures in

force on the date of entry of this Agreement.

1070

24

Sector:

All Sectors

Sub-Sector:

Industry

Classification:

Type of

Reservation:

Prohibition of Performance Requirement (Article 89)

Description:

India reserves the right to adopt or maintain any

measure relating to Technology Transfer and Senior

Management Board of Directors.

Existing

Measures:

Article 73 of the Constitution of India read with Article

246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all

regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the

Central Government.

Transfer of Property Act, 1882 and all

regulations/rules/orders issued thereunder.

The Registration Act, 1908 and all

regulations/rules/orders issued thereunder.

The Indian Stamp Act, 1899 and all

regulations/rules/orders issued thereunder.

The Land Acquisition Act, 1894 and all

regulations/rules/orders issued thereunder.

Other existing or current regulations or measures in

force on the date of entry of this Agreement.

1071

Part 2

Schedule of Japan

1. The Schedule of Japan sets out, pursuant to paragraph 2 of Article 90, the

reservations taken by Japan with respect to specific sectors, sub-sectors or activities for

which it may maintain existing, or adopt new or more restrictive, measures that do not

conform with obligations imposed by;

(a) Article 85;

(b) Article 86; or

(c) Article 89.

2. Each reservation sets out the following elements:

(a) “Sector” refers to the general sector in which the reservation is taken;

(b) “Sub-Sector” refers to the specific sector in which the reservation is

taken;

(c) “Industry Classification” refers, where applicable, and only for

transparency purposes, to the activity covered by the reservation

according to domestic or international industry classification codes;

(d) “Type of Reservation” specifies the obligations referred to in paragraph 1

for which the reservation is taken;

(e) “Description” sets out the scope of the sector, sub-sector or activities

covered by the reservation; and

(f) “Existing Measures” identifies, for transparency purposes, existing

measures that apply to the sector, sub-sector or activities covered by the

reservation.

3. In the interpretation of a reservation, all elements of the reservation shall be

considered. The “Description” element shall prevail over all other elements.

4. For the purposes of this Part, the term “JSIC” means Japan Standard Industrial

Classification set out by the Ministry of Internal Affairs and Communications, and

revised on November 6, 2007.

1072

1

Sector:

All Sectors

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Prohibition of Performance Requirements (Article 89)

Description:

When transferring or disposing of its equity interests in,

or the assets of, a state enterprise or a governmental

entity, Japan reserves the right to:

(a) prohibit or impose limitations on the ownership of

such interests or assets by investors of the other

Party or their investments;

(b) impose limitations on the ability of investors of the

other Party or their investments as owners of such

interests or assets to control any resulting

enterprise; or

(c) adopt or maintain any measure relating to the

nationality of executives, managers or members of

the board of directors of any resulting enterprise.

Existing

Measures:

1073

2

Sector:

All Sectors

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Prohibition of Performance Requirements (Article 89)

Description:

In the event where the supply of telegraph services, postal

services and betting and gambling services, manufacture of

tobacco products, manufacture of Bank of Japan notes,

minting and sale of coinage in Japan, which are restricted to

designated enterprises or governmental entities, are

liberalised to those other than the designated enterprises or

governmental entities, or in the event where such designated

enterprises or governmental entities no longer operate on a

non-commercial basis, Japan reserves the right to adopt or

maintain any measure relating to those activities.

Existing

Measures:

1074

3

Sector:

All Sectors

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Description:

National Treatment and Most-Favoured-Nation

Treatment may not be accorded to investors of the other

Party and their investments with respect to subsidies.

Existing

Measures:

1075

4

Sector:

Aerospace Industry

Sub-Sector:

Aircraft Industry

Space Industry

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Prohibition of Performance Requirements (Article 89)

Description:

Japan reserves the right to adopt or maintain any

measure relating to investment in aircraft industry and

space industry.

Existing

Measures:

Foreign Exchange and Foreign Trade Law (Law No. 228

of 1949), Articles 27 and 30

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Articles 3 and 5

1076

5

Sector:

Arms and Explosives Industry

Sub-Sector:

Arms Industry

Explosives Manufacturing Industry

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Prohibition of Performance Requirements (Article 89)

Description:

Japan reserves the right to adopt or maintain any

measure relating to investment in arms industry and

explosives manufacturing industry.

Existing

Measures:

Foreign Exchange and Foreign Trade Law (Law No. 228

of 1949), Articles 27 and 30

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Articles 3 and 5

1077

6

Sector:

Energy

Sub-Sector:

Electricity Utility Industry

Gas Utility Industry

Nuclear Energy Industry

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Prohibition of Performance Requirements (Article 89)

Description:

Japan reserves the right to adopt or maintain any

measure relating to investment in the energy industry

listed in the “Sub-Sector” element.

Existing

Measures:

Foreign Exchange and Foreign Trade Law (Law No. 228

of 1949), Articles 27 and 30

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Articles 3 and 5

1078

7

Sector:

Fisheries

Sub-Sector:

Fisheries within the Territorial Sea, Internal Waters,

Exclusive Economic

Zone and Continental Shelf

Industry

Classification:

JSIC 031 Marine fisheries

JSIC 032 Inland water fisheries

JSIC 041 Marine aquaculture

JSIC 042 Inland water aquaculture

JSIC 8093 Recreational fishing guide business

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirements (Article 89)

Description:

Japan reserves the right to adopt or maintain any

measure relating to investment in fisheries in the

territorial sea, internal waters, exclusive economic zone

and continental shelf of Japan.

For the purposes of this reservation, the term “fisheries”

means the work of taking and cultivation of aquatic

resources, including the following fisheries related

activities:

(a) investigation of aquatic resources without taking

such resources;

(b) luring of aquatic resources;

(c) preservation and processing of fish catches;

(d) transportation of fish catches and fish products;

and

(e) provision of supplies to other vessels used for

fisheries.

1079

Existing

Measures:

Foreign Exchange and Foreign Trade Law (Law No. 228

of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Law for Regulation of Fishing Operation by Foreign

Nationals (Law No. 60 of 1967), Articles 3, 4 and 6

Law concerning the Exercise of Sovereign Rights

concerning Fisheries in the Exclusive Economic Zones

(Law No. 76 of 1996), Articles 4, 5, 7, 8, 9, 10, 11, 12

and 14

1080

8

Sector:

Information and Communications

Sub-Sector:

Broadcasting Industry

Industry

Classification:

JSIC 380 Establishments engaged in administrative

or ancillary economic activities

JSIC 381 Public broadcasting, except cablecasting

JSIC 382 Private-sector broadcasting, except

cablecasting

JSIC 383 Cablecasting

Type of

Reservation:

National Treatment (Article 85)

Prohibition of Performance Requirements (Article 89)

Description:

Japan reserves the right to adopt or maintain any measure

relating to investment in broadcasting industry.

Existing

Measures:

Foreign Exchange and Foreign Trade Law (Law No. 228

of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet

Order No. 261 of 1980), Article 3

Radio Law (Law No. 131 of 1950), Article 5

Broadcast Law (Law No. 132 of 1950), Articles 52-8, 52-

13, 52-30 and 52-32

1081

9

Sector:

Land Transaction

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Description:

With respect to the acquisition or lease of land properties

in Japan, prohibitions or restrictions may be imposed by

Cabinet Order on foreign nationals or legal persons,

where Japanese nationals or legal persons are placed

under identical or similar prohibitions or restrictions in

the foreign country.

Existing

Measures:

Alien Land Law (Law No. 42 of 1925), Article 1

1082

10

Sector:

Public Law Enforcement and

Correctional Services and Social

Services

Sub-Sector:

Industry

Classification:

Type of

Reservation:

National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Prohibition of Performance Requirements (Article 89)

Description:

Japan reserves the right to adopt or maintain any

measure relating to investment in public law

enforcement and correctional services, and in social

services such as income security or insurance, social

security or insurance, social welfare, primary and

secondary education, public training, health and child

care.

Existing

Measures:

1083

Annex 10

Referred to in Chapter 8

Expropriation

The Parties confirm their shared understanding on paragraph 1 of Article 92 as

follows:

Any measure tantamount to expropriation or nationalisation is an action or a

series of actions by a Party that has an effect equivalent to direct expropriation without

formal transfer of title or outright seizure (hereinafter referred to as “indirect

expropriation”). The determination of whether an action or a series of actions by a

Party, in a specific fact situation, constitutes an indirect expropriation requires a caseby-

case, fact-based inquiry that considers, among other factors:

(a) the economic impact of the government action, although the fact that

such action has an adverse effect on the economic value of an

investment, standing alone, does not establish that an indirect

expropriation has occurred;

(b) the extent to which the government action interferes with distinct,

reasonable expectations arising out of investment;

(c) the character of the government action, including whether such action is

non-discriminatory; and

(d) the objectives of the government action, including whether such action is

taken for legitimate public objectives such as protecting the public

welfare, safety and health, and protecting and preserving the

environment.